



**INDIAN AUDIT & ACCOUNTS DEPARTMENT
REGIONAL TRAINING INSTITUTE,
KOLKATA**

3rd MSO Building, CGO Complex, 5th Floor, 'A' ing

Salt Lake, Sector – 1, Kolkata – 700064.

DF Block,

Course Title: Workshop on Drafting of Audit Memos, Inspection Reports & Draft

Paragraphs including Regulation on Audit & Accounts 2007

Course Duration: 07.03.17 to 09.03.17 (03 days)

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
07.03.17	Inauguration by PD/ RTI Kolkata Introduction Reporting Standards – MSO (Audit) standard Paragraph 7.3.1 to 7.3.61 Overview of Regulation on Audit & Accounts-2007.	<ul style="list-style-type: none">• Exercises on drafting of Audit Memos<ul style="list-style-type: none">» Each group of participants will study the case and write a draft of Audit Memo.• Discussion on drafts furnished by groups
Speaker	Shri Chakrapani Pal, Sr. Audit Officer/RTI Kolkata	
08.03.17	<ul style="list-style-type: none">• Introduction to drafting of Inspection Report<ul style="list-style-type: none">» Reporting Standards» General Layout» Important points that can form the subject matter of comments» Instructions to be followed• Exercise on Drafting of Inspection Reports Each group of participants will study the case and write a draft of Inspection Report	<ul style="list-style-type: none">• Exercise on Drafting of Inspection Reports<ul style="list-style-type: none">» Each group of participants will study the case and write a draft of Inspection Report• Discussion on exercises furnished by groups Application – finding out the shortcomings, if any, and how these can be overcome.
Speaker	Shri Chakrapani Pal, Sr. Audit Officer/RTI Kolkata	

09.03.17	<ul style="list-style-type: none"> • Introduction to drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Reporting Standards » Objectives • Exercise on Drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Inspection Report 	<ul style="list-style-type: none"> • Exercise on Drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Inspection Report • Discussion on exercises furnished by groups • Application – finding out the shortcomings, if any, and how these can be overcome.
Speaker	Shri Chakrapani Pal, Sr.Audit Officer/RTI Kolkata	
	Valediction : PD/RTI	

NB: Programme is subject to change under circumstances.

Tea & Coffee Break :11.45 hrs to 12.00 hrs & 15.30 hrs. to 15.45 hrs Lunch

Break : 13.15 hrs. to 14.15 hrs.

Course Title : Training of Newly Recruited Divisional Accountants Course Duration : (19 days) Phase-II

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
06.03.17	Preparation of different Bills in HRMS System.	Income Tax and VAT return and Labour Welfare Cess.
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
07.03.17	Leave calculation and entry in Service Book	Service Verification and sanction of Loans and Advances
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
Faculty		
08.03.17	Drafting in different occasion	Preparation of Audit Reply
Faculty	Shri Mrinal Kanti Roy and Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
09.03.17	Fixation of Pay and calculation of allowances.	Death cum retirement benefit-pt.-I

Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
10.03.17	Tender Clause & Implementation	
Faculty	Shri Mrinal Kanti Roy and Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
13.03.17	Holi	
14.03.17	Contingent Expenditure and Adjustment	WB Health scheme 2008
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
15.03.17	Maintenance of Service Book and Service Reccoed and correction.	Maintenance of Personal File and documents.
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
16.03.17	Operation charges, Value of outturn, General Accounts, Direct and Indirect charges.	Death cum retirement benefit-pt.-II
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
17.03.17	Arrear Bill preparation and adjustment of overdrawn in HRMS System	Work completion and issuance of certificate and refund of balance.
Faculty	Shri Homesh Acharyya, Ex-Divisional Accounts Officer	

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
20.03.17	Classification of Receipts and Expenditure	Knowledge of Major works, Minor Works and T.R.Work.
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
21.03.17	Annual Accounts and Review treatment of lapse and confiscated deposit.	Preparation of Report Return for Higher Authority.
Faculty	Shri Mrinal Kanti Roy and Shri Ardhendu Kumar Chattopadhyay Ex-D.A. Officer	

22.03.17	Maintenance of G.P.F. Accounts and issuance of A/Cs slip for group D employee and correction thereon.	Treatment of minus bill in Accounting		
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer			
23.03.17	Various Account codes and Manual in its implication.	Collection of Revenue and remittance and reconciliation.		
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer			
24.03.17	Imposition of penal clauses for deviation from tender clauses and follow up.	Drawal of Advance and adjustment.System.		
Faculty	Shri Manas Ranjan Das and Shri Homesh Acharyya, Ex-Divisional Accounts Officer			
27.03.17	Checking of Time bound Securities and replacement if necessary.	Checking of Expenditure in respect of Allotment.		
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer			
28.03.17	Checking of computed Tenders/ Quotations	What is Administrative Approval, Technical Sanction, Financial Approval		
Faculty	Shri Mrinal Kanti Roy and Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer			
29.03.17	Post IFMS environment.	Scrutiny of Accounts and guidance for improvement		
Faculty	Shri Manas Ranjan Das and Shri Homesh Acharyya, Ex-Divisional Accounts Officer			
30.03.17	Treasury rule 2005 and Financial rule	Travelling Allowance Bill as per state rule	Joining Time and Joining Time Pay	Discussion on different problems in Division offices and solution
Faculty	Shri Subrata Sarkar and Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer.			
31.03.17	Question and Answer session & Panel Discussion			
Speakers	Shri Subrata Sarkar /Shri Pranab Kr. Goswami /Shri Mrinal Kanti Roy/ Shri Manas Ranjan Das /Shri Homesh Acharyya,			

Course Title: Audit of Railways Works including Procurement of Stores.

Course Duration: 14.03.17 to 18.03.17 (05 Days) (Course ID-120)

Date	Session-I 10.30 hrs. to 11.45 hrs – Session-II 12.00 hrs. to 13.15 hrs	Session-III 14.15 hrs. to 15.30 hrs. – Session-IV 15.45 hrs. to 17.00 hrs.	
14.03.17	Overview of Railways Works	Overview of Railways Civil Works	
Speaker	Shri M. S. Roy, XEN/Works, O/O The Pr. C.E. South Eastern Railway, Garden Reach		
15.03.17	Overview of Railways works relating to Tracks Renewal	<p>Overview of Railways Works Audit Relating to Civil & Track Renewal Works along with case studies.</p> <p>Civil Works.</p> <ul style="list-style-type: none"> • Classification of Works. • Deposit Works. • Survey. • Project Report. • Financing of Works Budget. • Tenders & Contracts. • Guideline for Auditor. 	<p>Track Renewal.</p> <ul style="list-style-type: none"> • Classification. • Planning. • Project Report. • Released Materials.
Speaker	Shri S.K. Sural, XEN/TP, O/o The Pr.C.E. South Eastern Railway, Garden Reach	Shri Ranajit Bandyopadhyay O/o the Pr. DA, S.E. Railway, Kolkata	
16.03.17	Overview of Railways Electrical Works Contracts.	<p>Overview of Railways Works Audit Relating to Electrical Works Contracts along with case studies.</p> <ul style="list-style-type: none"> • Classification of Electrical Works (OHE & Others). • Budget Estimate, Expenditures. • Budgetary control and maintenance of A/Cs. • Electrical Stores and their accounting. □ <p>Tenders.</p>	
Speaker	Shri Chotan Bhowmik, O/o the Chief Electrical Engineer, South Eastern Railway, Garden Reach	Shri Ranajit Bandyopadhyay O/o the Pr. DA, S.E. Railway, Kolkata	

- 17.03.17** Overview of Railways works relating to Signal and Telecommunications Works. Works relating to signal & telecommunications along with case studies.
- Signalling system.
 - Budget Estimate & Expenditure.
 - Budgetary Control and maintenance of A/Cs.
 - Signalling and Telecom stores & their accounting.
 - Tenders.

Speaker Shri Pankaj Mistry, DY. CSTE/Works/HQ, O/o the Chief Signal & Telecom Eng. South Eastern Railway, Garden Reach
Procurement of Stores- in Railways.

Shri Sunil Kumar
O/o the Pr. DA, S.E. Railway, Kolkata

Audit of Stores and purchases in Railways along with case studies.

18.03.17

- Classification of Stores.
- Purchase of Stores.
- Receipt and custody of Stores.
- Issue of Stores.

Valediction

Speaker Shri Ujjal Mondal, SMM/P/C/EL, O/o the Controller of Stores, South Eastern Railway, Garden Reach

Shri Sunil Kumar
O/o the Pr. DA, S.E. Railway, Kolkata
Principal Director/RTI

Course Title : Audit of Goods & Services Tax

Course Duration : 5 days (20.03.17 to 24.03.17)

COURSE ID:-124

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
20.03.17	Inaugural address:-Pr.Director/RTI	Concept of GST and its advantages
	Indirect Tax Structure in India	
Speaker	CA Arijit Chakraborty	
21.03.17	Salient features of proposed GST	Challenges before GST & Transitional Provisions
Speaker	CA Arijit Chakraborty	
22.03.17	Proposed Frame Work and Expected Model	GST - Expected Rate structure and Exemption

Speaker	Arijit Chakraborty & Associates		
23.03.17	Impact of GST on Industries and Other Sectors	IT Strategy for GST Network &	
Speaker	Arijit Chakraborty & Associates		
24.03.17	GST and Centre State Financial Relations	Fundamentals of Public Sector Ethics	Valediction
Speaker	Arijit Chakraborty & Associates	Core Faculty	PD/RTI

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15.hrs