



Course Title : **Indian Accounting Standards(Ind_As)**

Course Duration : **3 days (02.11.16 TO 04.11.16)**

Faculty:-Shri Falguni Bandyopadhyay ACMA,CIMA,Audit Officer RTI/Kolkata

Participants-Gr.B Officers.

Date	10:30 hrs to 11:45 hrs	12:00 hrs to 13:15 hrs	14.15 hrs to 15.30hrs	15:45 hrs to 17:00 hrs
2-11-2016	<ul style="list-style-type: none"> • Introduction to IFRS & IndAS. • Schedule III of Companies Act 2013 • Introduction to time value of money and valuation techniques with practical examples. 	<ul style="list-style-type: none"> • Series 1 Ind-AS Framework • Series 2 Non-current assets, agriculture and inventories 	<ul style="list-style-type: none"> • Series 2 Non-current assets, agriculture and inventories (contd.) 	<ul style="list-style-type: none"> • Series 3 Foreign currency in individual financial statements • Series 4 Leases
3-11-2016	<ul style="list-style-type: none"> • Series 5 Accounting policies& estimate, Error, provisions, contingency and events after balance sheet date • Series 6 Segment reporting 	<ul style="list-style-type: none"> • Series 7 Related parties • Series 8 Employee Benefits 	<ul style="list-style-type: none"> • Series 9 Share Based Payments • Series 10 Income Taxes 	<ul style="list-style-type: none"> • Series 11 Financial Instruments
4-11-2016	<ul style="list-style-type: none"> • Series 11 Financial Instruments (contd.) 	<ul style="list-style-type: none"> • Series 12 Consolidated Financial Statements 	<ul style="list-style-type: none"> • Series 13 First time adoption of Ind-AS • Series 14 Revenue 	<ul style="list-style-type: none"> • Series 15 Residual Matters <hr/> <ul style="list-style-type: none"> • Valediction

Course Title : **Audit of Goods & Service Tax**

Course Duration : **5 days**

Participants-Gr.B Officers.

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.	
07.11.16	Inaugural address:-Pr.Director/RTI	Concept of GST and its advantages	
	Indirect Tax Structure in India		
Speaker	Shri Chiranjib Das,CMA,CA ICAI Kolkata		
08.11.16	Salient features of proposed GST	Challenges before GST & Transitional Provisions	
Speaker	Shri Chiranjib Das,CMA,CA ICAI Kolkata		
09.11.16	Proposed Frame Work and Expected Model	GST - Expected Rate structure and Exemption	
Speaker	Faculty from ICAI Kolkata		
10.11.16	Impact of GST on Industries and Other Sectors	IT Strategy for GST Network &	
Speaker	Faculty from ICAI Kolkata		
11.11.16	GST and Centre State Financial Relations	Fundamentals of Public Sector Ethics	Valediction
Speaker	Chaudhury Debnath & 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

Course Title: Audit Evidence & Reporting

Period: 16.11.16 to 18.11.16

Participants-Gr.B Officers.

Day	Session-I	Session-II	Session-III	Session-IV
16.11.16	10.30 hrs. to 11.45 hrs	12.00 hrs. to 13.15 hrs	14.15 hrs. to 15.30 hrs.	15.45 hrs. to 17.00 hrs.
	Basic Concepts: Definition of Evidence/Audit Evidence ISA and ISSAIs on Audit Evidence in Financial Auditing, Performance Audit and Compliance Audit		Evidence Gathering Techniques-Standards and Documentation Various Types and their Strength & Weakness Case Studies/Illustrations on Evidence Gathering Techniques	
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer			
17.11.16	Key points on Audit Evidence in Financial Audit Performance Audit and Compliance Audit including Case Studies		Introduction to Audit Reporting Components of an audit paragraph Compliance Audit Reports	
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer			
18.11.16	Audit Objectives findings & Recommendations Balanced and Objectivity		Audit Report – Language and Structure Complying Style Guide	
Speaker	Shri Anil Kumar Verma, Sr. Audit Officer AG(E&RSA)			

NB: **Programme is subject to change under circumstances.**

Tea 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 for newly recruited/ promoted Auditors/ Accountants

Period: 21.11.16 to 25.11.16

Participants- Gr B & C Officers.

Date	Forenoon (10.30am -11.45am, 12.00noon-13.15pm)	Afternoon (14.15pm-15.30pm, 15.45pm-17.00pm)
21.11.16	Ice breaking session, Important Functions of IA&AD, Overview of the Organisational set up, INTOSAI/ ASOSAI, System of Legislative control over the Executives	Learning quickly on a new job/ assignment, motivation and hierarchical relationship in the organisation, Concepts of Sections/ Branches/ Groups etc in the Department
Speaker	F. Bandopadhyay, ACMA,CIMA Audit Officer	F. Bandopadhyay, ACMA,CIMA Audit Officer
22.11.16	Statutes and Mandates, Articles 148, 149, 150, 151 of the Constitution of India, C&AG's DPCS Act 1971, Audit & Accounts Regulations 2007	Various categories of Audits, Compliance/Financial Attest Audit/ Performance Audit – the distinction and relevance
Speaker	F. Bandopadhyay, ACMA,CIMA Audit Officer	R Basu, Sr Audit Officer
23.11.16	Regulations in MSO (Audit) and MSO (Accounts), Audit Reports, Separate Audit Reports, State Finance Reports, Finance Accounts, Appropriation Accounts	Entitlements of Government Servants (FR & SR), Do's and Don'ts, CCS (CCA) Rules, Conduct Rules, Major/ Minor Penalties etc
Speaker	F. Bandopadhyay, ACMA,CIMA Audit Officer	R Basu, Sr Audit Officer
24.11.16	Office Procedure, Maintenance of Office Records, Files, Registers, Submission of Notes/ Drafts to Higher Authorities, System of Correspondences/ Forms of Communications, Diarisation/ Disposal of letters, Maintenance of Service Books/ Personal Files/ Leave Accounts	RTI Act, Prevention of Harassment of Women in the Work Place, Gender Sensitization
Speaker	R Basu, Sr Audit Officer	R Basu, Sr Audit Officer
25.11.16	IT Audit Environment, Significance of Ethics and Values in Public Governance, Stress Management	Exit Test, Summing up, Valediction
Speaker	F. Bandopadhyay, ACMA,CIMA Audit Officer	F. Bandopadhyay, ACMA,CIMA Audit Officer

Course Title : Training of Newly Recruited Divisional Accountants
Course Duration : (20 days) Phase-I/ Batch-II 02.11.16 to 30.11.16
Participants-Gr.B Officers.

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.
02.11.16	Back ground of Public works Department	Introductory on Cash Payments, Payment to Labourers, Register of Muster Roll and its maintenance
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
03.11.16	Mode of obtaining cash from the treasuries and its custody, Receipt of money and its accounting procedure, Disposal of Receipts etc.	System of Treasury Accounts as well as Accounts maintained in the PW Division and role of Divisional Accountant in this regard.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
04.11.16	Manner of payment ,Preparation of Bills and its submission to Treasury	Relation of the Divisional Officer with treasury as well as AG Abolition of LOC based Accounts and introduction of Treasury
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
07.11.16	Maintenance of Cash Book, Rectification of errors, Verification etc	What is Imprest,Temporary Advance etc. Handling of Cheque Books and Receipt Books and custody of Cash in the Division.(System has been changed after adoption of IFMS by the State Government)
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
08.11.16	Maintenance of Stock, What is Priced Vocabulary of Stores? Maintenance of Quantity Accounts i.e. Receipts and Issue of Materials from Store	What is Bin Cards? Maintenance of Value Account, Handling and other incidental charges, Monthly summary of stock, Priced Stores Ledger,
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
09.11.16	Numerical Accounts of Receipts and Issues, Tools and Plants Ledger, Recoveries for use of Tools and Plants, Sales and Transfer of Tools and Plants Verification of Tools and Plants and Accounts of Road Metals.(System has been changed after adoption of IFMS by the State Government)	Adjustment of profit and loss on stock, Stock taking and Rectification of Stock Accounts.(System has been changed after adoption of IFMS by the State Government)

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.
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
10.11.16	Accounts of Public Works Deposits (Deposits Register, Schedule of Deposits), Accounts of Interest Bearing Securities	Security Deposit, Other Deposit (For works, Contractors closed Accounts, Miscellaneous), Lapsed and Confiscated Deposits,
Faculty	Shri Manas Ranjan Das Divisional Accounts Officer	Shri Pulok Roychowdhury, Sr.Divisional Accounts Officer
11.11.16	Accounting System in the PW Division. Newly introduced IFMS(Integrated Financial Management System) Module in the Treasury	Correction of Errors before the Accounts are closed and after the closer of Accounts.(System has been changed after adoption Qf IFMS Qy the State Government)
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
15.11.16	Irrigation revenue collected through District and Revenue Authorities, Licence of Building and Lands Demands and Recoveries, Accounting Procedure on Revenue Receipts (System has been changed after adoption of IFMS by the State Government)	Assessment and Fixation of House Rent, Asses Rent, Standard Rent, Register of Licence Fees.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
16.11.16	Payments to Suppliers and Contractors (Measurement Books, Detailed Measurement, Standard Measurements, Review of Measurements), (System has been changed after adoption Qf IFMS Qy the State Government)	Preparation of Bills and Vouchers relating to the works, Aid to contractors, Advance to contractors including Secured Advance and Mobilisation Advance
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
17.11.16	Tender Clauses and its Implementations	
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
18.11.16	Preparation of Bills under newly Introduced IFMS System	Reconciliation of Security Deposit Deposit works and Misc. Deposit figures with the Treasury/ P.A.O.
Faculty	Shri Manas Ranjan Das, Divisional Accounts Officer	Shri Pulok Roychowdhury, Divisional Accounts Officer
21.11.16	Rules regarding publication of NIT/NIQ in PWD,PHED, MED, WIDD and precondition thereof.	Rules regarding publication of NIT/NIQ in I & W.D and precondition thereof.

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.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
22.11.16	Preparation of Contractors Ledger, Register of Works, Works Abstract.	Checking of Bills
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
23.11.16	Checking of cash book as per New System	Preparation of monthly Schedules and submission to AG,WB as per prevailing order and to the Higher Authority.
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
24.11.16	Checking of computed Tenders/ Quotations	What is Administrative Approval, Technical Sanction, Financial Approval
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
25.11.16	Deposit Works, District Fund Works, Municipal Trust Works, Local Loan Works, Takavi Works	Conditions of Employment, Preparation of Pay Bills, Unpaid Wages, Travelling Expenses, Classification of Charges
Faculty	Shri Manas Ranjan Das Divisional Accounts Officer	Shri Pulok Roychowdhury, Divisional Accounts Officer
28.11.16	Issue of Materials to Contractors and its Accounting Procedure, Return of Surplus Materials, Issue of Material Direct to the Work, Tools and Plants Lent for use,	Disposal of surplus Materials, Verification of unused Balances. Closing of Stock and Accounting procedure of surplus stock and shortage of stock
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
29.11.16	Excess quantity, Supplementary Tender	Revised Estimate and Revised Administrative Approval.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
30.11.16	Settlement of disputes Court Case and Arbitration	Contract Act., Labour Act. And rules and their implication in execution of work
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	