



Course Title : **Financial Attest Audit Manual**  
 Course Duration : **03.10.2016 to 05.10.16 (03 days)**

**Participants:-Gr. B Officers**

<b>Day</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>03.10.16</b>	<b>Inaugural Session:-PD/RTI</b>	Introduction and nature of Financial Attest Audit.
	Auditing Standard & Audit Materiality.	
<b>Faculty</b>	<b>Shri Falguni Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata</b>	
<b>04.10.16</b>	Overview of Audit Process and Audit Sampling & risk assessment	Planning for financial attest audit in the context of Government Accounts.
<b>Faculty</b>	<b>Shri Falguni Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata</b>	<b>Core faculty</b>
<b>05.10.16</b>	Understanding the entity, Internal Control and Internal Audit. Supervision and review of financial audit & Quality Assurance mechanism.	Conducting a Financial Attest Audit.
<b>Faculty</b>	<b>Faculty from the O/O AG (E&amp;RSA)</b>	
	<b>Valediction.</b>	

Course Title: **Fundamental Concepts on IFMS**  
Course Duration: **06.10.16 to 07.10.16 (02 days)**

**Participants:-Gr. B & C Officers**

<b>Date</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>06.10.16</b>	<p>Inauguration by PD/ RTI Kolkata</p> <p>An overview of Treasury system-payment- Receipts-maintenance and submission of Accounts-banking arrangement.</p> <p>IFMS- introduction-commencement-pre-IFMS back ground-various accounting and transactional aspect covered by IFMS-advantages of IFMS.</p>	<p>Different Modules of IFMS- concept CTS-how it differs from pre-IFMS computerised treasury system; e-bantan- Allotment system taken care by IFMS.</p> <p>Stakeholders of IFMS;</p> <p>GRIPS- how it works- integration of GRIPS with IFMS;</p> <p>e-payment system, e-kuber of RBI, e-advice and its accounting including failed transaction-advantages of e-payment-transparency of transactions etc.</p>
<b>Speaker</b>	Faculty from O/O The AG(A&E), West Bengal	
<b>07.10.17</b>	<p>e-billing-digital signature-process of e-billing-generation of bill from the system-submission of voucher and challan to AG- discontinuation of voucher challan submission and its pros and cons-area of concerns</p> <p>AG Module-Role of AG as an internal stakeholder- present status of data submission to AG</p> <p>Changes in mode of checking of vrs challan and classification in AG office, changes in function of AG office-changes in methodology of Treasury Inspection</p> <p>PW and forest Accounts pre-IFMS and post-IFMS</p>	<p>HRMS-details of the Module- outcomes of the HRMS-present status of implementation of HRMS-preparation of master data and integration of different administrative functions of the state with the system</p> <p>Present status of implementation of IFMS</p> <p>New area of work explored due to implementation of IFMS</p> <p>Advantages and disadvantages of IFMS</p> <p>An overall cost benefit analysis of IFMS implementation</p>
<b>Speaker</b>	Faculty from O/O The AG(A&E), West Bengal	
	<b>Valediction : PD/RTI</b>	

Course Title : **Regional Language (Bengali)**  
Course Duration : **5 days)**

**Participants:-Gr. B & C Officers**

Faculty : **Shri Swapan Bandyopadhyay, Ex. Sr. AO, O/o the DGA (Central), Kolkata**

<b>Date</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>17.10.16</b>	Inaugural address:-Pr.Director/RTI Alphabets & Words in Bengali and conversion in Hindi, English for interpretation.	Alphabets & Words in Bengali and conversion in Hindi, English for interpretation.
<b>18.10.16</b>	Grammar & formation of sentences. Tense and correction of errors	Grammar & formation of sentences. Tense and correction of errors
<b>19.10.16</b>	Development of ideas on communication.	Paragraph writing and reading
<b>20.10.16</b>	Letter writing including official matter.	Dialogue on official matter with narration.
<b>21.10.16</b>	Translation & Retranslation	<b>Test /Valediction</b>

Course Title : **Performance Audit**  
Course Duration : **25.10.16 to 28.10.16 (04 days)**

**Participants:-Gr. B Officers**

<b>Date</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>25.10.16</b>	Inauguration by PD/ RTI Kolkata	Strategic planning & selection of subjects for performance audit. Principles & procedures. Risk assessment. Hands-on exercise on risk assessment.
	Performance Auditing: Definition, Objectives, Performance Evaluation, Performance Audit Process.	
<b>Speaker</b>	<b>Shri Falguni Bandyopadhyaya, ACMA,CIMA,AO/F, RTI Kolkata</b>	
<b>26.10.16</b>	Understanding the entity. Concept & hands-on exercises Understanding performance audit implementation plan: Steps in planning. Structure of performance audit. Implementation guidelines. <b>Exercise/ Group Discussion.</b>	Setting audit objectives & Understanding issue analysis. Exercise/ Group Discussion Hands-on exercises in setting audit objectives & issue analysis.
<b>Speaker</b>	<b>Shri Falguni Bandyopadhyaya, ACMA,CIMA,AO/F, RTI Kolkata</b>	
<b>27.10.16</b>	Criteria: the concepts & sources. Hands-on exercises in setting criteria. Exercise / Group discussion Concept of study design matrix. Exercise / Group Discussion. Statistical Sampling Using Information Systems in Performance Audit.	Evidence: types & sources. Exercise / Group Discussion Preparation of audit test programme, evidence-gathering, analysis & documentation. Exercise / Group Discussion
<b>Speaker</b>	<b>Shri Pradip Kumar Patra SAO Office of the Accountant General ( E &amp; RSA ), West Bengal, Kolkata</b>	
<b>28.10.16</b>	Developing recommendations. Overall reporting process Follow-up procedures, supervision of performance audits. Potential impacts of performance audit and quality assurance	New Performance Audit Guidelines
<b>Speaker</b>	<b>Shri Falguni Bandyopadhyaya, ACMA,CIMA,AO/F, RTI Kolkata</b>	
	<b>Valediction : PD/RTI</b>	

Course Title: **Government Accounting system & Overview of GASAB etc.**

Course Duration : **05 Days**

**Participants:-Gr. B & C Officers**

<b>Day</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.		<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. –15.45 hrs. to 17.00 hrs.
<b>24.10.16</b> <b>Monday</b>	Inaugural Session:-Pr.Director/RTI		Banking arrangements- RBI- its roles & responsibilities. Cash Management by RBI including concept of Ways & Means Advances & Overdrafts.
	Principles of Govt. Accounts: System of accounts- Cash vs. Accrual system, objectives, comparison, differences. Classification, Major & Minor Heads.	Govt. Accounting System- Accounting arrangements in Central/ State/ Local Self Govts. Central & State Feeder Networks	
<b>Speaker</b>	Shri Ambar Ray Chowdhury SAO O/O The AG(A&E), West Bengal		Shri Soumen Chakraborty AO O/O The AG(A&E), West Bengal
<b>25.10.16</b> <b>Tuesday</b>	Inter government transactions, occurrence, adjustment & settlement.	Integration of Cash balances in Govt. accounts. Reconciliation of accounts between Deptt & Treasury (for receipts), Between Deptt & AG (Expenditure) and between AG & RBI (cash balances)	Implication of Adverse Balance in Public Accounts including Suspense, Remittance and Personal Deposit Accounts.
	<b>Speaker</b>	Shri Tukaram Datta SAO O/O The AG(A&E), West Bengal	
<b>26.10.16</b> <b>Wednesday</b>	Introduction to Treasury Accounts & Inspection. Guidelines for Treasury Inspection ,Points to be seen during Inspection, Reporting Process, Follow-up procedure		Over view of the functioning of the Treasuries and various Records maintained in the Treasuries.
<b>Speaker</b>	Shri Ambar Ray Chowdhury SAO O/O The AG(A&E), West Bengal		
<b>27.10.16</b> <b>Thursday</b>	Finance Accounts- structure, data & its sources, checks, different statements & its significance, preparation schedules, responsibilities along with practical.		Appropriation Accounts: Preparation of Appropriation Accounts, Sources and Calculation of Data for all Statements
<b>Speaker</b>	Shri Soumen Chakraborty AO O/O The AG(A&E), West Bengal		
<b>28.10.16</b> <b>Friday</b>	Overview of Central Plan Scheme Monitoring System. State plan Schemes & World Bank aided projects.		Overview of GASAB.  <b>Valediction</b>
<b>Speaker</b>	Shri Ambar Ray Chowdhury SAO O/O The AG(A&E), West Bengal		

**PD/RTI**