

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

3rd MSO Building, CGO Complex, 5th Floor, 'A' Wing
DF Block, Salt Lake, Sector – 1, Kolkata – 700 064.



**Course Title: Training for newly recruited/ promoted Auditors/ Accountants
Participants:- Gr. B & C Officers**

Date	Forenoon (10.30am -11.45am, 12.00noon-13.15pm)	Afternoon (14.15pm-15.30pm, 15.45pm-17.00pm)
05.09.16	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
06.09.16	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	C Pal, Sr Audit Officer	C Pal, Sr Audit Officer
07.09.16	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	C Pal, Sr Audit Officer	R Basu, Sr Audit Officer
08.09.16	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
09.09.16	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: **Fundamental Concepts on IFMS**
Course Duration: **14.09.16 to 15.09.16 (02 days)**

Participants:- Gr. B & C 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.
14.09.16	Inauguration by PD/ RTI Kolkata	Concept CTS- and its difference from pre-IFMS period.
	An overview of Treasury system. IFMS- introduction-advantages of IFMS, Various Accounting and transactional aspects covered by IFMS, Different modules of IFMS. AG module –role of AG as internal stakeholder. Changes in mode of checking of various challan and classification in AG Office New Area of work under IFMS.	Ms.Rima Ghosh, Assistant secretary & Ms.Nabonita Purkait, Assistant secretary, e-Governance Group, Department of Finance, Govt. of West Bengal
		GRIPS- how it works & changes in Treasury Inspection.
Speaker	Shri Amit Sarkar, Dy.Secretary, e-Governance Group, Department of Finance, Govt. of West Bengal	Shri Subrata kumar Sarkar, Joint Director, Directorate of Treasuries & Accounts, Govt. of West Bengal
15.09.16	e-bantan- Allotment of Fund & e-Pradhan-its integration wi e-Kuber of RBI and subsequent accounting with transparency of transaction through authentication by DSC.	PW & forest accounting reforms- abolition of LOC. HRMS-The details of the module present status of implementation.
	Pritam Chandra Gupta, Assistant secretary, e-Governance Group, Department of Finance, Govt. of West Bengal.	
	e-Billing- process of bill generation from system & subsequent submission in Treasury & PAO.	
Speaker	Debasish Mitra, assistant Secretary, e-Governance Group, Department of Finance, Govt. of West Bengal	Shri Sumit Gobindo Chaudhury, AO-PWD & Convenor, HRMS, Govt. of West Bengal
	Valediction : PD/RTI	

Course Title : Financial Audit of Autonomous Bodies
Course Duration : 19.09.16 to 23.09.16 (05 days)

Participants:- Gr. B & C 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.
19.09.16	Inauguration by PD/ RTI Kolkata Salient features of Manual of Instructions of Audit of Autonomous Bodies.	Audit of Autonomous Bodies- New Format of SAR/Audit Certificate.
Speaker	Sudeshna Das Bhattacharya SAO ,O/O PAG(G&SSA)	
20.09.16	Analysis of Balance Sheet-Importance of Accounting policies/notes on Accounts –Accounting Standards.	Essential features of Auditors Report on Financial Statements emphasis on significance of materiality along with relevant Auditing Standards.
Speaker	Shri Suman Chaudhuri, FCA	
21.09.16	Drafting and contents of draft SAR/Management letter. A case Study.	Salient features of Uniform format of accounts –specific focus on receipt & payment a/c and income & expenditure account.
Speaker	Shri Rana Deb ACMA, SAO(Com) O/o the AG(E&RSA), W.B	
22.09.16	Evaluation of internal control mechanism in audit of autonomous bodies. Audit of Fraud.	Ethics an overview and objectives <ul style="list-style-type: none"> • What is Ethics? • Why Ethics is important. • The ethics of Auditing. Objectives of Training on Ethical Standard.
Speaker	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata
23.09.16	Audit risk in financial audit –how to evaluate audit risk with practical problem/accounts.	Adoption of sampling technique in audit.
Speaker	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata
	Valediction : PD/RTI	

Course Title : Training of Newly Recruited Divisional Accountants

Course Duration : (20 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.
01.09.16	Maintenance of Service Book and Service Reccoed and correction.	Maintenance of Personal File and documents.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
02.09.16	Contingent Expenditure and Adjustment	WB Health scheme 2008
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
05.09.16	Leave calculation and entry in Service Book	Service Verification and sanction of Loans and Advances.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
06.09.16	Fixation of Pay and calculation of allowances.	Death cum retirement benefit-pt.-I
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
07.09.16	Drafting in different occasion	Preparation of Audit Reply
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
08.09.16	Treasury rule 2005 and Financial rule	Travelling Allowance Bill as per state rule
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
09.09.16	Preparation of different Bills in HRMS System.	Income Tax and VAT return and Labour Welfare Cess.
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
13.09.16	Arrear Bill preparation and adjustment of overdrawn in HRMS System	Work completion and issuance of certificate and refund of balance
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
14.09.16	Classification of Receipts and Expenditure	Knowledge of Major works, Minor Works and T.R.Work.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
15.09.16	Operation charges, Value of outturn, General Accounts, Direct and Indirect charges.	Death cum retirement benefit-pt.-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.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
16.09.16	Annual Accounts and Review treatment of lapse and confiscated deposit.	Preparation of Report Return for Higher Authority.
Faculty	Mrinal Kanti Roy	Ardhendu Kumar Chattopadhyay
19.09.16	Imposition of penal clauses for deviation from tender clauses and follow up.	Drawal of Advance and adjustment.
Faculty	Shri Manas Ranjan Das & Shri Pulok Roychowdhury, Divisional Accounts Officer	
20.09.16	Various Account codes and Manual in its implecation.	Collection of Revenue and remittance and reconciliation.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
21.09.16	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 System.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
22.09.16	Checking of Time bound Securities and replacement if necessary.	Checking of Expenditure in respect of Allotment.
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
23.09.16	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	
26.09.16	Post IFMS environment.	Scrutiny of Accounts and guidance for improvement
Faculty	Shri Manas Ranjan Das & Shri Pulok Roychowdhury, Divisional Accounts Officer	
27.09.16	Tender Clauses and its Implementations	Tender Clauses and its Implementations
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
28.09.16	Joining Time and Joining Time Pay	Discussion on different problems in Division offices and solution

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	
29.09.16	Question and Answer session -I	Question and Answer session -II
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	

