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| **क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान,कोलकाता**तीसरा एमएसओ बिल्डिंग, सीजीओ कॉम्प्लेक्स, 5 वीं मंजिल, 'ए' विंग,डीएफ ब्लॉक, साल्ट लेक, सेक्टर - I,कोलकाता - 700 064 | A close-up of a logo  Description automatically generated | **REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE, KOLKATA**3RD MSO BUILDING, CGO COMPLEX, 5TH FLOOR, ‘A’ WING, DF BLOCK, SALT LAKE, SECTOR – I, KOLKATA - 700 064 |

**Course Title: Audit of Accounts of Autonomous Bodies**

**Course Duration: 23.06.25 to 26.06.25 (04 days)**

**Course ID: 2209002025125**

**Course Co-ordinator: Shri Ujjal Bose, Sr.AO (9432276893)**

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| **Date** | **Forenoon Sessions** | **Afternoon Sessions** |
| 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 |
| **23.06.25** | **Discussion and Welcoming of the participants by Director General, RCBKI, Kolkata** | Introduction to Financial Statements – Not for Profit Organisations* Receipt and Payments Account and Income & expenditure Account
* Balance Sheet
* Accounting Policies
* Notes to Accounts- Contingent liabilities
 |
| Salient features of Manual of Instructions for Audit of Autonomous Bodies. Audit of Autonomous Bodies under Section 14, 15, 19 & 20 of CAG’s DPC Act, 1972 |
| **Speaker** | **Shri Avnindra Kumar Rai, DAG**O/o the PAG (Audit-I), West Bengal | **Mr. Dhiman Chakraborty,** **Controller of Finance,** **The Asiatic Society, Kolkata** |
| **24.06.25** | * Uniform Format of Accounts of Autonomous Bodies
* Applicable Accounting Standards-Overview
 | Audit Planning for Financial Attest Auditof Autonomous Bodies* Significance of financial attest audit
* Previous years’ opinion
* Analysis of Internal Control
* Policy changes during current year
* Planning the extent of audit
 |
| **Speaker** | **Mr. Rana Deb, SAO,** **O/o the PAG(Audit-II), WB** | **Mr. Debdas Banerjee, SAO,** **O/o the PAG(Audit-I), WB** |
| **25.06.25** | Execution and reporting* Substantive audit- Gathering audit evidence
* Reporting- Conveying Audit Opinion, Drafting Separate Audit Report
* Management Letter
* Procedure of laying Report in Parliament
 | Discussion on Important Points noticed during Audit of Accounts of Autonomous Bodies |
| **Speaker** | **Shri Sujit Sharma, AAO,** **O/o the DGA(Mines), Kolkata** | **Mr. Asheswar Mahato, SAO,** **O/o the DGA(Coal), Kolkata** |
| **26.06.25** | Discussion on Important Points noticed during Audit of Autonomous Bodies | **OIOS** | **Mock Test,****Feedback & Valediction: Director General/RCBKI** |
| **Speaker** | **Mr. Shailendra Choudhary,** **SAO, O/o the PAG(Audit-II), WB** | **Shri Chandan Kumar, AAO/ RCBKI, Kolkata** |

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

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

Lunch Break: 13.15 hrs. to 14.15 hrs

 **Training Methodologies:**

**1. Focus on holistic learning**

**2. Customized training module**

**3. Talk, Tell & presentation with power point**

**4. Practical Example with Cases & references**

**5. Personal Counselling and Guidance**