 

**International Centre for Information Systems & Audit**

**136thINTERNATIONAL TRAINING PROGRAMME**

**On**

**“AUDIT OF GOVERNMENT RECEIPTS”**

**(7thAugust to 1stSeptember 2017)**

**Course Schedule**

**First Week: Introduction and planning audit of receipts**

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| **Date & Days** | **Session 1**  **1000 – 1115hrs** | | **Session 2**  **1145 – 1300 Hrs.** | | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** | |
| **07.08.2017**  **Monday** | **Briefing & Ice breaking session** | | **Introducing**  **SAI India** | | **Inauguration** | | |
| Venkatesh Mohan  Director General | | Ms. Swati Pandey  Director | | At CAG Office | | |
| **08.08.2017**  **Tuesday** | **Legislative Framework of Receipts/Revenue Audit** | **Overview of Government Receipts** | | | **Principles of Direct Tax Audit** | | **Composition and trends of Direct tax** |
| Gurveen Sidhu, AG (E&RSA, Ahmadabad) | | | | GovindaBhattacharjee, DG (Direct taxes) | | |
| **09.08.2017**  **Wednesday** | **Principles of Indirect tax Audit** | **Composition and trend of Indirect tax** | | | **Non-Tax revenue and its composition and trends** | | |
| NilotpalGoswami, Director General | | | | Dr. PK Chaubey, IIPA, | | |
| **10.08.2017**  **Thursday** | **Basic concept of International Taxation, Double Taxation Avoidance Agreement and Most Favoured Nation** | | | | **Global trends in Audit of Government Receipts** | | |
| Dr. Vinay Kumar Singh,  Director, foreign Tax division (CBDT), | | | | Shourjo Chatterjee, Accountant General | | |
| **11.08.2017**  **Friday**  **(09:00 to 11:00 AM)** | **Understanding Financial Statements and their impact on taxation matters**  **(0900-1100 hrs)** | | | **Risk Based Audit Planning**  **(1130-1215 hrs)** | **Detailed audit techniques in Receipts Audit and developing audit findings**  **(1300-1500 hrs)** | | **Departure to Jaipur**  **at 1530 hrs** |
| CA Parveen Kumar | | | SuhasiniGotmare, Sr. DAG | | |
| **12.08.2017**  **Saturday** | **Weekend Trip to Jaipur** | | | | | | |
| **13.08.2017**  **Sunday** | **Weekend Trip to Jaipur** | | | | | | |

**Second Week: Receipts audit in both IT non ITenvironment andUse of CAATs**

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| **Date & Days** | **Session 1**  **1000 – 1115 hrs** | **Session 2**  **1145 – 1300 Hrs.** | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** |
| **14.08.2017**  **Monday** | **Transition to GST – Indian Context** | | **Audit of GSTN** | |
| Ms.Kajal Singh  GSTN | | Ms. M. Himabindu, PD | |
| **15.08.2017**  **Tuesday** | **Independence Day Celebrations** | | | |
| **16.08.2017**  **Wednesday** | **Audit of Customs receipt** | **Audit of Indian Custom EDI System 1.5** | **Introduction to Data Analytics and its use in planning of Receipt Audit** | |
| VenugupalBhandary, Sr. Audit Officer  RavikantBabu, Sr. Audit Officer | | R. Narmadha, Director | |
| **17.08.2017**  **Thursday** | **Automation in Tax Department – Indian Context**  **Direct Taxes - : Online Tax Accounting System (OLTAS), E- TDS, e-filing of returns** | | **Implementation of TDS/TCS scheme** | |
| Ms. RoliKhare  Joint Director(system) Income tax department | | A F Dungdung  Director | |
| **18.08.2017**  **Friday** | **Introduction to IDEA – a data analysis tool** | | **Application of IDEA on government receipt database** | |
| Ms. Sowmini S.  Sr. Administrative Officer | | | |
| **19.08.2017**  **Saturday** | **Agra Visit** | | | |
| **20.08.2017**  **Sunday** | **Delhi visit** | | | |

**Third Week: Study Tour**

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| **Date & Days** | **Session 1**  **1000 – 1115 hrs** | | **Session 2**  **1145 – 1300 Hrs.** | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** |
| **21.08.2017**  **Monday** | **Introduction of Group project work** | **Country Paper Presentation**  **( highlighting the implementation of GST in respective country)** | | **Visit to CPC Ghaziabad** | |
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| **22.08.2017**  **Tuesday** | **Departure to Ahmedabad, Gujarat** | | | | |
| **23.08.2017**  **Wednesday** |  |  | |  | |
| **24.08.2017**  **Thursday** |  | | | | |
| **25.08.2017**  **Friday** |  | | |  | |
| **26.08.2017**  **Saturday** |  | | | **Return from Gujarat** | |
| **27.08.2017**  **Sunday** | **Social programme** | | | | |

**Fourth Week: Theme Country , Emerging areas and audit case studies**

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| **Date & Days** | **Session 1**  **1000 – 1115 hrs** | | **Session 2**  **1145 – 1300 Hrs.** | | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** |
| **28.08.2017**  **Monday** | **Transfer Pricing and its effect on Financial Reporting** | **Audit of Transfer pricing – a case study** | | | **Theme Country Day** | |
| CA Vishal Rai | | | |  | |
| **29.08.2017**  **Tuesday** | **Minimum Alternate Tax** | | | | **Tax Allowance of Depreciation & Amortization – PA Direct Tax Case study** | |
| Sushil Kumar Prasad  Asst. Administrative Officer | | | | | |
| **30.08.2017**  **Wednesday** | **Tax Implication of IFRS** | | | | **Country paper presentations** | |
| CA Dhinal A Shah | | | |
| **31.08.2017**  **Thursday** | **Case study on the functioning of Internal Audit in Income Tax Department** | | | | **Impact of Audit** | **Project group presentations** |
| A F Dungdung  Director | | | | Ritika Bhatia  PD |  |
| **01.09.2017**  **Friday** | **Audit of non-Tax receipts – mining, forest, water, mineral – a case study**  **8:00:hrs to 10:00 hrs** | | | **Valediction**  **from 10:00 hrs to 12:00 hrs** | **Lunch** |  |
| Md. ParwezAlam  Sr.DAG | | |