 

**International Centre for Information Systems & Audit**

**130 INTERNATIONAL TRAINING PROGRAMME**

**on**

**“AUDIT OF GOVERNMENT RECEIPTS”**

**(8th August to 2nd September 2016)**

 **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.** |
| **08.08.2016****Monday** | **Briefing & Ice breaking session** | **Introducing India** **SAI India: Mandate & Organisational Structure of the Receipt audit wing**  | **Inauguration** |
| Roy MathraniAddl. Dy. CAG | Faisal ImamAccountant General  | At CAG Office |
| **09.08.2016****Tuesday** | **Global trends in Audit of Government Receipts** | **Understanding Financial Statements and their impact on taxation matters** |
| Ms. Shefali AndaleebPrincipal Director | CA Praveen Kumar |
| **10.08.2016****Wednesday** | **Principles of Direct Tax Audit**  | **Composition and trends of direct tax** | **Introduction to project work** |
| Manish Kumar, Principal Director  |
| **11.08.2016****Thursday** | **Principles of Indirect tax Audit** | **Composition and trends of Indirect tax** | **Internal Audit Planning in the Income tax department**  | **Risk Based Audit Planning in Indirect Tax: Risk Management Systems customs department** |
| **Nilotpal Goswami**, Principal Director | S R Kaushik Joint DirectorInternal Audit Wing, Income tax Department  | Ashwini Kumar, Jt. DirectorDirectorate of Revenue Intelligence  |
| **12.08.2016****Friday** | **Introduction to IDEA****Data importing techniques**  | **Data extraction**  | **Automation of Direct Taxes : OLTAS, E- TDS, e-filing of returns** |
| Ms. Sowmini, Sr. Administrative Officer | Ms. Roli Khare and Sanjay JosephJoint Directors Systems, Income Tax department |
| **13.08.2016****Saturday** | **Delhi Visit**  |
| **14.08.2016****Sunday** | **Agra Visit** |

 **Second Week: Receipts audit in an IT environment: Use 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.** |
| **15.08.2016****Monday** | **Independence Day Celebrations at Red Fort****Kite flying event in coordination with Delhi Tourism Department** |
| **16.08.2016****Tuesday** | **Data Analytics** | **Data analysis** **Creation of fields for calculation**  | **Data analysis from multiple files/ databases** |
| Ms. Parul Naib | Ms. Sowmini, Sr. Administrative Officer |
| **17.08.2016****Wednesday** | **Application of IDEA on government receipt database**  | **Audit of fraud and fraud detection techniques (Revenue cases)** |
| Maneesh Sharma and Ms. SowminiSenior Audit Officers | Ms. R R Sahare Sr. Administrative Officer |
| **18.08.2016****Thursday** | **SQL as CAATs**  | **Audit of ICES 1.5**  | **Visit to Central Processing Centre (Income Tax) Ghaziabad**  |
| A K Maitra and S K SharanSenior Audit Officers | Kailash Gautam, ACIT -TDSBhartendu Dobriyal Deputy Director- Systems |
| **19.08.2016****Friday** | **Forensic auditing**  | **Goods and Service Tax Network with accountability perspective** |
| Saurabh Khosla, Sr. Manager & Darpan More, Sr. ManagerDeloitte | Prakash KumarChief Executive OfficerGoods and Services Tax Network |
| **20.08.2016****Saturday** | Amber fort Jaipur- Weekend Trip |
| **21.08.2016** **Sunday** | Jaigarh fort: Weekend Trip |

**Third Week: Theme Country and 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.** |
| **22.08.2016****Monday** | **Theme Country Day-Kuwait** | **Country Paper Presentation** |
| **23.08.2016****Tuesday** | **Departure to Ahmedabad, Gujarat** |
| **24.08.2016****Wednesday** | **System of registration, assessment and collection under Value Added Tax**  | **Case study: Performance of Special Economic Zones**  | **Visit to river front and Sabarmati Ashram** |
| **\*25.08.2016****Thursday** | **Multi cargo port Adani, Dahej Custom’s house operations**  |
| **26.08.2016****Friday** | **Visit to Sardar Sarovar Dam-**  | **Departure to Vadodara**  |
| **27.08.2016****Saturday** | **Visit to Lakshmi vilas palace**  | **Return from Gujarat** |
| **28.08.2016****Sunday** | **Social Programme** |

**\* Janmashtmi**

**Fourth Week: 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.** |
| **29.08.2016****Monday** | **Basis of International Taxation and DTAAs** | **Allowance of Depreciation & Amortization – PA Direct Tax Case study** |
| Dr. Vinay Kumar Singh Director, Foreign Tax Division CBDT | Vijay N KothariDirector  |
| **30.08.2016****Tuesday** | **Concepts of Transfer Pricing**  | **Audit of Transfer pricing** | **Banking and other financial services: PA Indirect Tax Case study:** |
| Ms. Neeta Bangle, Sr. Audit Officer  | Ms. Ritika Bhatia, Principal Director  |
| **31.08.2016****Wednesday** | **Country paper presentations**  | **Project group presentations** |
| **01.09.2016****Thursday** | **PA of revenue sharing between GOI and private telecom service providers** | **Follow up of audit reports** | **Retrospective taxation: Taxpayer perspective**  |
| Rajiv KumarDirector  | Sanjay Kumar, Director  | Harish Salve, Senior AdvocateHon’ble Supreme Court of India |
| **02.09.2016****Friday** |  **PA case of Exemption to Charitable trusts and Institutions**  | **Valediction**  |
| Vijay N KothariDirector  |