 

**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 Mathrani  Addl. Dy. CAG | | Faisal Imam  Accountant 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 Andaleeb  Principal 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 Director  Internal Audit Wing, Income tax Department | Ashwini Kumar, Jt. Director  Directorate 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 Joseph  Joint 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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| **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. Sowmini  Senior 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 Sharan  Senior Audit Officers | | Kailash Gautam, ACIT -TDS  Bhartendu 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. Manager  Deloitte | | Prakash Kumar  Chief Executive Officer  Goods 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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| **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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| **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 Kothari  Director | |
| **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 Kumar  Director | | Sanjay Kumar, Director | Harish Salve,  Senior Advocate  Hon’ble Supreme Court of India |
| **02.09.2016**  **Friday** | **PA case of Exemption to Charitable trusts and Institutions** | | **Valediction** | |
| Vijay N Kothari  Director | |