 

**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 MohanDirector General | Ms. Swati PandeyDirector | 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 SinghGSTN | 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 OfficerRavikantBabu, 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. RoliKhareJoint Director(system) Income tax department | A F DungdungDirector |
| **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 PrasadAsst. 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 DungdungDirector | Ritika BhatiaPD |  |
| **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. ParwezAlamSr.DAG |