



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

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

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. 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

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

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 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			