

International Centre for Information Systems and Audit, (iCISA)

*Office of the Comptroller and Auditor General of India,
A-52, Sector 62, Noida – 201301 (UP), India*



*101 International Training Programme on “Receipt Audit”
(8 August to 2 September, 2011)*

First Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
8 August, 2011 Monday	Registration	Programme Briefing	INAUGUARATION	
9 August, 2011 Tuesday	SAI India : Mandate & Organizational Structure	Principles of Receipt Audit	Tax & Non-Tax Receipts in Different Countries	
	T K Sanyal, IAAS		G Bhattacharjee, IAAS	
10 August, 2011 Wednesday	Risk Based Audit Planning in Receipt Audit : Direct Tax	Risk Based Audit Planning in Receipt Audit : Indirect Tax	Internal Control & their Evaluation	Application of Statistical sampling in Audit of Receipts
	Atoorva Sinha, IAAS	Faisal Imam, IAAS		Debashish Guha Statistical Adviser
11 August, 2011 Thursday	Tax Structure & Tax Administration in India		Understanding Financial statements & their Impact on Corporation/Income Tax	
	G Bhattacharjee, IAAS		Charanjyot Singh Nanda, CA	
12 August, 2011 Friday	Auditing IT Based Tax Systems		Performance Audit of Tax Receipts in India : Principles & Case Study	
	R M Johri, IAAS		Mukesh P Singh, IAAS	
13 August, 2011 Saturday	Free			
14 August, 2011 Sunday	Delhi visit			

Tea break 1115 to 1145 hours

Lunch break 1300 to 1400 hours

Coffee break 1515 to 1545 hours

Second Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
15 August, 2011 Monday	INDEPENDENCE DAY			
16 August, 2011 Tuesday	Audit of Corporation Tax & Income Tax		Audit of Indirect Taxes : Principles, Practices and Case Studies	
	Meenakshi Gupta, IAAS		Subir Mallik, IAAS	
17 August, 2011 Wednesday	Use of Technology in Indirect Tax Administration : EDI, EASIEST, ACES		Use of Technology in Direct Tax Administration : OLTAS, CASS, AST, e-TDS, e-Filing of Returns, etc.	
	DP Dash, ADG (Systems)		Ravi Agarwal, DIT	
18 August, 2011 Thursday	Technology Driven Receipt Audit : Use of CAATs & IDEA	Case Study/Practical : Use of CAATs	Exposure/Visit : LTU	
	K S Gopinath Narayan IAAS	K P Singh/ Anurag		
19 August, 2011 Friday	Audit of State Tax Receipts: VAT, Entertainment Tax: Case Studies	Audit of Non-Tax Receipts: Forest, Mines & Minerals: Case Studies	Tax Exemptions, Deductions & Audit of Exemptions : Case Study EPCGs	Issues regarding Goods & Service Tax
	Sangita Choure, IAAS		Shourjo Chatterjee, IAAS	Ashok Batra, CA
20 August, 2011 Saturday	Agra Visit			
21 August, 2011 Sunday	Free			

Tea break 1115 to 1145 hours

Lunch break 1300 to 1400 hours

Coffee break 1515 to 1545 hours

Third Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs
22 August, 2011 Monday	Emerging Areas-I : Audit of Disinvestment	Emerging Areas-II : Audit of PPP Projects	Audit of Tax Refunds & Appeals	Transition to Value Added Tax : Indian Experience
	Monica Verma, IAAS	Jagbans Singh, IAAS	G Bhattacharjee	Rakesh Garg, CA
23 August, 2011 Tuesday	Country Paper Presentation		Country Paper Presentation	
	Discussion to be moderated by G Bhattacharjee		Discussion to be moderated by G Bhattacharjee	
24 August, 2011 Wednesday	Country Paper Presentation			
	Discussion to be moderated by G Bhattacharjee			
25 August, 2011 Thursday	Introduction to Cambodia: Socio-Economic Aspects	Cambodia: Tax Structure, Tax Administration, Tax Audit & Problems		
	Smt. Rakhi Bhattacharya Expert	Vishnu Sharma, International Taxation Expert		
26 August, 2011 Friday	Study Tour			
27 August, 2011 Saturday	Study Tour			
28 August, 2011 Sunday	Study Tour			

Tea break 1115 to 1145 hours

Lunch break 1300 to 1400 hours

Coffee break 1515 to 1545 hours

Fourth Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
29 August, 2011 Monday	Study Tour			
30 August, 2011 Tuesday	Study Tour			
31 August, 2011 Wednesday	EID UL FITR (CUISINE DAY)			
1 Sept, 2011 Thursday	Country Paper Presentation		Country Paper Presentation	
	Discussion to be moderated by G Bhattacharjee		Discussion to be moderated by L V Sudhir Kumar, IAAS	
2 Sept, 2011 Friday	Panel Discussion: Problems and Prospects in Receipt Audit		Valediction	Departure
	S Dabak, S Nandkeolyar, G Bhattacharjee, L V Sudhir Kumar			

Tea break 1115 to 1145 hours

Lunch break 1300 to 1400 hours

Coffee break 1515 to 1545 hours