



**The Institute of Chartered Accountants of India
Bengaluru Branch (SIRC)**

2 DAY RESIDENTIAL PROGRAM IN SIRSI

**Jointly with Bengaluru and Mysuru Branch of SIRC of ICAI
& Sirsi CPE Study Chapter of SIRC of ICAI**

Date: Friday & Saturday

17th & 18th May 2024

Venue: Hotel Supriya International, Yellapur Rd, Vinayak Colony, Sirsi

Day 1 : Friday, 17th May 2024

CPE : 12 hrs.

Time	Particulars	Speakers
12.30 pm	Check in Hotel	
2.30 pm to 3.00 pm	Inauguration by the Chief Guest	
2.00 pm to 3.30 pm	Technical Session -1 Overview of Co-Operative Sector <ul style="list-style-type: none">• Introduction about co-operative concept• Principles of co-operatives• Types of co-operatives societies and their role in economic activities• Co-Op Societies with reference to Karnataka and their coverage• Co-Op Societies Act 1959 and Souharda Sahakari Act 1997	CA. Manjunath Hegde
3.30 pm to 3.45 pm	Tea Break	
3.45 pm to 4.45 pm	Technical Session - 3 Administration and management of co-operatives with special reference to quality of human resources involved. <ul style="list-style-type: none">• Members: Powers, duties of members• General Body: Powers and duties• Board of Directors: Powers and duties	CA. Bhaskar Hegde Kageri

	<ul style="list-style-type: none"> Secretary/CEO/Manager KYM (Know your members) Dealing with the members	
4.45 pm to 6.15 pm	Technical Session - 2 Recent initiatives by Central Government <ul style="list-style-type: none"> Recent initiatives by Central Government: Central Co-op Ministry, Common Software and initiatives in Multi-state Co-operative Societies Act. 	CA. Ramesh S Prabhu Mumbai
6.15 pm to 8.15 pm	Technical Session - 7 Audit in computerized environment <ul style="list-style-type: none"> Audit in computerised environment: Challenges New audit report format with reference to computerised environment 	CA. Narasimhan E
8.15 pm Onwards	Cultural Activities	

Day 2 : Saturday, 18th May 2024

Time	Particulars	Speakers
6.00 am to 8.00 am	Sight Seeing	
8.30 am to 9.30 am	Technical Session - 5 Co-Operative Audits <ul style="list-style-type: none"> Powers, duties, and responsibilities of auditors in view of section 63 of the Act Preparation of Audit Program. Audit documentations and working papers. Audit process, vouching and verification. Techniques for identification of NPAs Expectations of the Department and Public in Statutory Audits: Audit is just not number verification, it should be a propriety audit 	CA. Prasanna Shenoy

	<ul style="list-style-type: none"> • Penal provisions related to Audit and Auditors • Discussion with management • GST and other labour laws (PF, Gratuity and ESI) 	
9.30 am to 10.30 am	<p>Technical Session – 4 Challenges of management and administration of co-operative with special reference to PACS</p> <ul style="list-style-type: none"> • Structure of Finance • Types of Advances • Finances and Regulatory Bodies • Resources mobilisation and disbursements • Documentations of borrowings • Scale of Finance and Nominal Credit limit • Charge creations • Challenges of digitisation of co-operative societies • Interest Supervision • Loan and Interest waiver from State and Central Government • Procedure for recovery of NPA-loans • Format of Financial Statements • New audit report format • Reporting of Frauds r.w.s 63/64/65/68 • Money laundering and benami transactions- prevention and detection 	CA. Yerriswamy
10.30 am to 11.30 am	<p>Technical Session – 5 Challenges and management and administration of Co-operative with Special reference to Credit Co-operatives Credit Co-operative Societies</p>	CA. B.V. Raveendranath Sagara
11.30 am to 11.45 am	Tea Break	
11.45 am to 1.15 pm	<p>Technical Session – 6 Frauds in Co-operative Societies</p> <ul style="list-style-type: none"> • Frauds in co-operatives 	CA. Ramappa

	<ul style="list-style-type: none"> • Extent of Joint and several liabilities of office bearers in case of fraud • Duties and Responsibilities of auditors in in case of Fraud 	
1.15 pm to 2.00 pm	Lunch	
2.00 pm to 3.30 pm	Technical Session - 8 Income Tax Act <ul style="list-style-type: none"> • Slab rates • 80P deductions and judicial pronouncements • Section 115BAD and 115BAE • Provisions of AMT u/s 115JC and 115JD • TDS provisions- 192, 194A, 194C, 194N, 194J • Section 269SS, 269T and 269ST • Procedure for recovery of NPA-loans 	CA. Prakash Hegde
4.30 pm Onwards	Sight Seeing	
By 9.00 pm	Back to Bengaluru	

Delegate Fees Plus GST

Particulars	Members	Spouse	Kids 5 - 10 yrs.	Grand Total
Event Registration Stay - Twin sharing room Including food (extra bed for kids)	10,000	9,000	2,000	21,000
Transportation Bengaluru and back	1,500	1,500	1,500	4,500
Only for CPE Program	2,500	-	-	-

Online Registration Open

click www.bangaloreicai.org

**Mode of payment: Cash /Cheque/DD in favour of
“Bangalore Branch of SIRC of ICAI”, payable at Bengaluru
Help Desk : 080 43944868/876, 96069 13003**

CA. Pramod R Hegde
Chairman
Bengaluru Branch (SIRC)

CA. Kavitha Paramesh
Secretary
Bengaluru Branch (SIRC)

Programme Co-ordinator
CA. Shripad Huligol Narayan
Chairman - SICASA