



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, जयपुर
Regional Capacity Building and Knowledge Institute, Jaipur

" Financial Attest/Certification Audit of Autonomous bodies"
(13.07.2026 to 17. 07.2026)

Training Schedule			
SESSION TIMINGS		NON-SESSION TIMINGS	
I 10:15 AM to 11.30 AM II 12:00 Noon to 1:15 PM III 02:15 PM to 03.30 PM IV 04:00 PM to 5.15 PM		11.30 AM to 12.00 Noon 1.15 PM to 2.15 PM; 03.30 PM to 04.00 PM	
Date	Session	Topic	Faculty Sh./Ms.
13.07.2026 Monday		Inauguration of the Course	
	I	Introduction of Audits u/s 14, 15, 19 & 20 of CAG's DPC Act 1971 • Practical problems in deciding on relevant sections in each case.	Sh. Rajesh Kumar Maheshwari, Sr.AO Core Faculty (Commercial), RCB&KI Jaipur
	II	Financial-Attest Audit Framework under CAG's Auditing Standards, 2017 • Materiality and Audit Risk in Financial Attest Audit. • Core principles of audit planning, audit strategy, and risk assessment procedures.	
	III & IV	Manual of Instructions on Audit of Autonomous Bodies & Documentation • Salient features of the Manual of Instructions. • Sampling methodologies and sample selection techniques • Audit evidence, documentation standards, and working paper preparation/review.	Sh. Vinod Sharma Retired Sr.AO
14.07.2026 Tuesday	I & II	Introduction to Mercantile Accounting for Autonomous Bodies • Structure of Receipt and Payments Account and Income & Expenditure Account. • Internal control evaluation and review of internal audit systems. • Compliance with governing statutes, byelaws, and funding conditions.	Sh. Rajesh Kumar Maheshwari, Sr.AO Core Faculty (Commercial), RCB&KI Jaipur
	III & IV	Analysis of Balance Sheet & Core Grant Management • Importance of Accounting Policies, Notes on Accounts, and Accounting Standards. • Audit of Grants-in-Aid under GFR 2017 and Utilization Certificates. • Treatment of interest earned on grant funds.	Sh. Vinod Sharma Retired Sr.AO

15.07.2026 Wednesday	I & II	The Modern Grant Ecosystem & Fund Controls • Understanding Public Financial Management System (PFMS) developments. • Implementing the Single Nodal Agency (SNA) framework and Just-in-Time (JIT) fund releases. • Audit of unspent balances and checking the parking of funds.	Sh. Mahesh Kanodia Sr. DAO O/o PAG (A&E), Rajasthan
	III & IV	Financial Formats & Fund Accounting Framework • Prescribed format of Accounts of Autonomous Bodies and disclosure requirements. • Accounting for and treatment of grants, contributions, and project-based funding. • Managing restricted vs. unrestricted funds, earmarked funds, and reserves.	Sh. Alok Chaurasia, Sr.AO, PAG (Audit-II), Rajasthan
16.07.2026 Thursday	I & II	Ethical Governance	Sh. Vishwanath Singh Jadon Principal Director & Secretary to C&AG of India
	III & IV	Practical Application & Emerging Issues in Financial Statements • Case Study on the preparation/verification of Income and Expenditure Accounts and Balance Sheets. • Discussion on common deficiencies and emerging audit issues noticed during field office certification audits.	Sh. Rajesh Parasher, Retired Sr.AO
17.07.2026 Friday	I & II	Certification of Accounts and Reporting Framework • Formulation of audit conclusions and final assurance. • Drafting and preparation of Separate Audit Reports (SARs) and Management Letters. • Practical review of illustrative cases from recent SARs.	Sh. Altaf Ali, Retd. Sr. AO
	III	Practical Hands-on Application • Workshop and interactive practical exercise on SAR drafting.	Sh. Altaf Ali, Retd. Sr. AO
	IV	Understanding Tally and ERP (SAP) software-data entry, account preparation and data/ report extraction	Sh. Sunil Jain, CA
18.07.2026 Saturday	I & II	Verification of Assets, Liabilities, and Critical Audit Areas • Detailed audit procedures for establishing a 'True and Fair' view. • Maintenance and audit of fixed asset registers. • Audit of corpus funds, endowment funds, and verification of investments/investment income.	Sh. Mahendra Tambi, Retied Sr. DAG
	III	Feedback & Valediction	DG, RCBKI, Jaipur