



**4<sup>th</sup> International Training Programme on “Audit of Extractive Industries”**  
**02<sup>nd</sup> April 2024 to 5<sup>th</sup> April 2024 and 8<sup>th</sup> April 2024 (Online)**



Date	Session	Time (Coordinated Universal Time)	Topic
02.04.2024 Day 1		<b>09:15 AM – 09:30 AM (UTC)</b> <b>02:45 PM- 03.00 PM (IST)</b>	<b>Inauguration</b>
	Session-I	09:30 AM -10:30 AM (UTC) 03:00 PM- 04.00 PM (IST)	Introduction to the Extractive Industries and Role of SAIs in Extractive Industries
	<i>Break (10:30 AM to 10:45 AM) (UTC)</i>		
	Session-II	10:45 AM - 11:45 AM (UTC) 04:15 PM- 05.15 PM (IST)	Key Players and External Stakeholders in Extractive Industries, Mining Policy, Legislative and Governance Framework and recent developments in mining Laws
03.04.2024 Day 2	Session-I	09:30 AM -10:30 AM (UTC) 03:00 PM- 04.00 PM (IST)	Introduction to Revenue, Assessment & collection, Identification of Agencies, Budgeting and forecasting in EI
	<i>Break (10:30 AM to 10:45 AM) (UTC)</i>		
	Session II	10:45 AM - 11:45 AM (UTC) 04:15 PM- 05.15 PM (IST)	Understanding how revenue is assessed and collected and analyse the cost structures of EI companies.
04.04.2024 Day 3	Session-I	09:30 AM -10:30 AM (UTC) 03:00 PM- 04.00 PM (IST)	Reporting of Cost and Revenue from EIs
	<i>Break (10:30 AM to 10:45 AM) (UTC)</i>		
	Session-II	10:45 AM -11:45 AM (UTC) 04:15 PM- 05.15 PM (IST)	Role of EITI in identifying and reconciling revenues collected and comprehensive disclosure of taxes and revenues
05.04.2024 Day 4	Session-I	09:30 AM -10:30 AM (UTC) 03:00 PM- 04.00 PM (IST)	Analysis and evaluation of the types of Investments made from EI revenues
	<i>Break (10:30 AM to 10:45 AM) (UTC)</i>		
	Session-II	10:45 AM - 11:45 AM (UTC) 04:15 PM- 05.15 PM (IST)	Transfer Pricing and different Categories of illicit Financial Flows (IFFs)
08.04.2024 Day 5	Session-I	09:30 AM -10:30 AM (UTC) 03:00 PM- 04.00 PM (IST)	Risk assessment, Planning, Designing of Audit of Extractive Industries, with Execution, Reporting and Recommendations
	<i>Break (10:30 AM to 10:45 AM) (UTC)</i>		
	Session-II	10:45 AM - 11:45 AM (UTC) 04:15 PM- 05.15 PM (IST)	Audit of Extractive Industries: An Experience Sharing Session
		<b>11.45 AM-12.15 PM (UTC)</b> <b>05.15 PM- 05.45 PM (IST)</b>	<b>Valediction</b>