

## **06th International Training Programme on “Audit of Extractive Industries” part II from 09th to 13th March 2026**

The International Centre for Environment Audit & Sustainable Development (iCED), as the Global Training Facility (GTF) of the INTOSAI Working Group on Environmental Auditing (WGEI), organised the part II of the 06<sup>th</sup> International Training Programme on “Audit of Extractive Industries” in onsite mode at iCED, Jaipur from 09<sup>th</sup> to 13<sup>th</sup> March 2026. A total of 16 participants from 07 Supreme Audit Institutions (SAIs) participated in the training programme.

Dr. Abhishek Gupta, Director General of iCED, inaugurated the training programme and welcomed all the participants to iCED, Jaipur. He emphasized the importance of extractive industries in economic growth and highlighted the challenges related to transparency, governance, and environmental sustainability. He underscored the role of Supreme Audit Institutions (SAIs) in ensuring accountability and responsible resource management through effective audits.

He informed that the programme focused on Module 10 of the extractive industries framework, which covers Accounting Standards in the Exploration for and Evaluation of Mineral Resources.



Further, he informed participants about various cultural and educational visits, including the City Palace, Jantar Mantar, Hawa Mahal, Albert Hall, and Amber Fort, which were arranged to provide participants with first-hand exposure to India’s rich history, culture and heritage.

The inaugural addresses were concluded with expressions of gratitude to Mr. Edward Akol, Chair of the INTOSAI WGEI and his team for their invaluable support in organizing this international training programme. Special thanks were also extended to all the SAIs for nominating participants.

During the training programme, experts from SAI Uganda, SAI India and other renowned Institutions shared their perspectives with relevant case studies to elaborate the various aspects of extractive industries. The session-wise details are given below:

S. No	Resource Person	Session
1.	Mr. Vishal Bansal, Associate Account Executive, ICAI, New Delhi	Accounting Standards in Extractive Industries: Evolution, Implementation Challenges and Emerging Reforms
2.	Ms. Harsha Ramnani, CA, ICAI	IFRS sustainability reporting standards
3.	Dr. Sanjay Kumar Singh, Sr. Finance Manager (Finance Executive), Central Coalfields Limited (CCL)	Scope and Recognition of Exploration & Evaluation(E&E) Costs & Classification and Measurement of E&E Assets
4.	Mr. Mayank Pathak, Manager (F)-Corporate Accounts, Central Coalfields Limited (CCL)	
5.	Mr. Abhay Kumar Singh, Director General (GASAB-I)	Environmental accounting -SEEA framework and case study on NRA (Minerals) from SAI India
6.	CMA Ajay Deep Wadhwa, Former Finance Executive, Coal India Limited	Reserves, Decommissioning, and Accounting Policy Updates in Extractive Industries & Farm-in and out accounting Transactions, and Disclosures
7.	Shri Asheswar Mahato, Sr. AO, O/o the DGA (Coal & Mines)	Audit of Extractive Industries (Financial, Compliance and Performance audits): Experience sharing
8.	Mr. Bashir Lubega, Senior Auditor, SAI Uganda	Extractive Industries Audit Guidelines
9.	CMA Braja Kishore Dash, Former Executive Director (Finance), National Aluminium Company Ltd (NALCO)	Impairment and Cash Generating Unit (CGU) Assessment in Extractive Industries

### Cultural Visit & Dinner at Amber Fort, Jaipur-

A Cultural Visit followed by dinner was arranged for the participants at Amber Fort, one of the most prominent historical landmarks of Rajasthan, was originally built by Raja Man Singh in the late 16th century.



**Trip to historical sites in Jaipur –**



**Participants at Hawa Mahal**

**The Hawa Mahal** is an eco-tourism site and a five-storey building. It is the tallest building in the world that has been built without a foundation. It has a curved architecture that leans at an 87-degree angle, and a pyramidal shape which has helped it stay erect for centuries.

**Jantar Mantar**, at Jaipur, is an 18th-century astronomical observatory built by Maharaja Sawai Jai Singh II in 1734. A UNESCO World Heritage Site, it features a collection of large masonry instruments designed for precise observation of celestial bodies and time measurement, including the world’s largest stone sundial.



**City Palace in Jaipur**- Established in 1727 by Maharaja Sawai Jai Singh II, it is a sprawling royal complex that serves as both a historic landmark and a living residence for the Jaipur royal family. The palace is renowned for its Rajput and Mughal architectural fusion, featuring a series of grand courtyards, manicured gardens, and ornate pavilions like the seven-story Chandra Mahal and the Indo-Saracenic Mubarak Mahal.

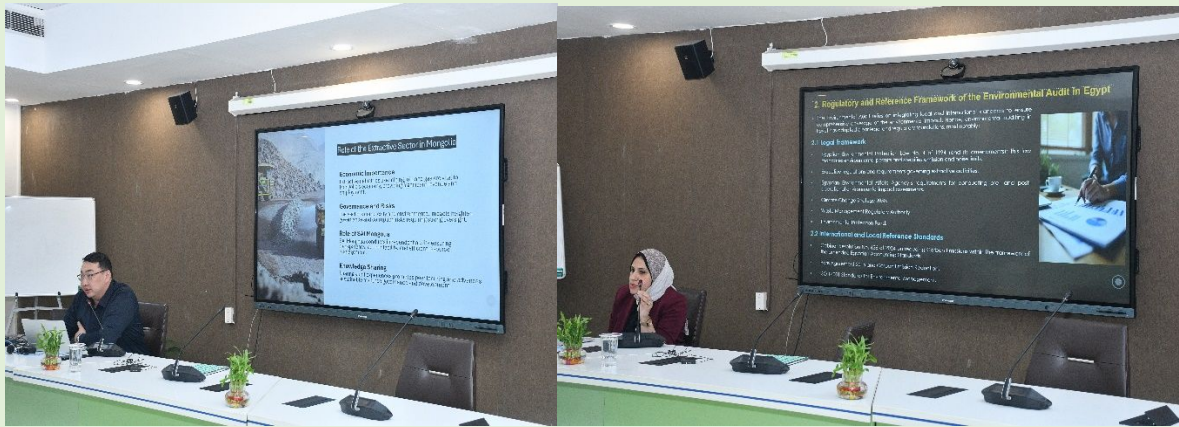
**Albert Hall Museum**, Jaipur, is one of Rajasthan’s oldest museums, built in 1887 during the reign of Maharaja Sawai Madho Singh II. It houses a rich collection of paintings, carpets, ivory artifacts, metal sculptures, crystal works, and an Egyptian mummy.



**Participants at Albert Hall Museum**

**Presentation of country papers by ITP participants -**

During pre-valedictory session, all participants presented their country papers highlighting various audits on extractive industries undertaken in their respective countries.



**Participants from SAI Mongolia and SAI Egypt delivering their presentation of country papers**

Dr. Abhishek Gupta, Director General presided during the presentations delivered by the participants during pre-valedictory session.

**Valediction of the training programme-**

Thereafter, Director General, iCED graced the valedictory session of the training programme. He extended his thanks to Mr. K. Sanjay Murthy, the Comptroller and Auditor General of India and Mr. Edward Akol, the Chair of the INTOSAI WGEI and Auditor General of Uganda, along with his team for supporting iCED in this endeavour by providing faculties and coordination with participating nations to organize this event successfully.

Later training completion certificates, group photos and mementos were presented to all the participants. He congratulated the participants and thanked all the SAIs for nominating participants for this international training programme.



**Dr. Abhishek Gupta, Director General, iCED during valediction session**