

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
REGIONAL CAPACITY BUILDING & KNOWLEDGE INSTITUTE: RANCHI
Special Course on “Financial Attest Audit including checks exercised in preparation & Audit of
Finance Accounts & Appropriation Accounts”

Duration: 18/09/2023 to 25/09/2023

Course Co-ordinator: Shri Pravin Kumar /Core Faculty

SESSION TIMINGS

I: 10.00 AM to 11.15 AM II : 11.30 AM to 12.45 PM
III: 02.00 PM to 03.15 PM IV : 03.30 PM to 04.45 PM

DATE/ DAY	SESSION	TOPIC	FACULTY- Sh/SHRI
18/09/2023 (Monday)	I	Inauguration	Principal Director/RTI
	II	Introduction about Financial Attest Audit and New Guidelines of CAG Indian Financial System: Fiscal Policy, Legislative Control, Federal division of powers, Budget, Accounts, Plan and non-plan expenditure, Audit etc.	Arun Prakash Pandey, CF/IT
	III & IV	Budget Meaning- Introduction, Annual Financial Statement; Financial Year; elements of budget. Budget Process- Budgetary control, New Service, New Instrument of Service, Vote on account, Supplementary, Re-appropriations, Excess Grants, etc. Budget Scope- Charged and Voted, Revenue and Capital and Plan and Non-Plan	Shri Pravin Kumar, CF/IT
19/09/2023 (Tuesday)	I & II	Compilation of Accounts – Overview of compilation in AG(A&E)	Shri Arun Prakash Pandey, CF/IT
	III & IV	Compilation of Accounts – Introduction – Part I Consolidated Fund, Part II Contingency Fund, Part III Public Account and Coding system	Shri Pravin Kumar, CF/IT
20/09/2023 (Wednesday)	I & II	Compilation of Accounts – Account Current Compilation of Accounts – Loans and Deposits	Shri Arun Prakash Pandey, CF/IT
	III & IV	Compilation of Accounts – Works and Forest	
21/09/2023 (Thursday)	I & II	Finance Accounts – Definition, Structure of Finance Accounts, Explanation of general checks to be exercised for the preparation of Finance Accounts	Shri Birendra kumar Singh, AAO, PAG(A&E), Bihar
	III & IV	Finance Accounts – Notes to Accounts in Finance Accounts, Hqrs instructions and linkage between statements	Shri Rajesh Prasad, Retd SAO, AG(A&E), Jharkhand
22/09/2023 (Friday)	I & II	Finance Accounts – Discussion on various statements of finance accounts and exercise	Shri Ajoy Kumar, SAO PAG(Audit), Jharkhand
	III & IV	Appropriation Accounts- Original, Supplementary, Re-appropriation, New Service and New Instrument of Service and Structure of appropriation accounts	Shri Rajesh Prasad, Retd SAO, AG(A&E), Jharkhand
23/09/2023 (Saturday)	I & II	Appropriation Accounts- Points to be seen during audit of Appropriation Accounts and exercise	Shri Ajoy Kumar, SAO(Audit) PAG(Audit), Jharkhand
	III & IV	Introduction to IDEA Software How to download Excel file to Idea Software	Shri Pravin Kumar, CF/IT
25/09/2023 (Monday)	I & II	Introduction to Statistical Sampling - Types of sampling - What is Monetary Unit Sampling? - Why Monetary Unit Sampling? How to select Vouchers for Audit	Shri Rohit Sinha, AAO(Audit) PAG(Audit), Jharkhand
	III	Group Discussion	Shri Pravin Kumar, CF/IT
	IV	Test & Evaluation	Shri Pravin Kumar, CF/IT
		Valediction	Principal Director

Course Coordinator