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| Day | Session | Topic |
| 1 | I & II | Introduction, Mandate for reporting, Need for improvement in reporting, Reporting follow up, different form of opinions, conclusions and recommendations |
| 1 | III& IV | Concept of State Report on Finance (SRF) as emerging trend of financial reporting. Introduction to three chapters of SRF. Introduction to contents of Finance Accounts and its contents which provides basic material for SRF |
| 2 | I & II | Introduction to Chapter I of SRF, Audit comments on financial reporting, terms used, appendices of report. Typical Study of salient features of J&K Budgetary policy and accounting. Study of Audit Comments which can be made in chapter I of the report |
| 2 | III & IV | Introduction to Appropriation Act, Matters relating to Audit against provision of Funds, Financial Management Budgetary control including comments on Appropriation Audit and Financial reporting |
| 3. | I & II | Financial reporting challenges with special refrence to Issues and challenges due to unique characteristic of government |
| 3. | III | Over all brainstorming session on Financial reporting with reference to knowing right directions to the auditee while ensuring transparency and accountability of public spending in various schemes of the Government, and discussing techniques to know how to ascertain and accord priority for detailed audit for enhancing value addition while identifying specific trends and unexpected patterns over the years, which further help in formalizing the risk assessment process. |