

# *The Banyan Tree*



## *Regional Capacity Building and Knowledge Institute, Kolkata*

**NEWSLETTER APRIL TO JUNE 2025**

## From the Director General's Desk



**Dear Readers,**

***I am delighted to present the first-quarter edition of The Banyan Tree for the financial year 2025-26. This issue proudly features Kolkata's iconic Jorasanko Thakurbari on the cover—a striking tribute to the city's rich literary and cultural history.***

***Jorasanko Thakurbari in North Kolkata is the ancestral home of the Tagore family. The glorious mansion is one of the most beautiful heritage buildings of Kolkata. It is the birth place of the great Poet Rabindranath Tagore and he spent his childhood and later years at the Thakurbari. The Thakur Bari was also the residence of Gaganendranath and Abanindranath Tagore, the founders of Bengal School of Art. The Jorasanko Thakur Bari has been converted into Rabindra Bharati University, a centre for Indian Classical Fine Arts and quality education.***

***During this quarter, we successfully organized Orientation Training for Supervisors and DRAAOs/DPAAOs; training programmes on Audit of GST, MCTP Level-2 and Level-3; Tally; IT Audit (Theory and Practical); along with various General and IT Training programmes.***

***We remain committed to keeping our readers informed about the performance and achievements of this Institute through this newsletter. Your feedback is vital in helping us enhance our content and training programs. We encourage you to share your ideas and suggestions for improvement.***

***Feel free to reach out to us at [rtikolkata@cag.gov.in](mailto:rtikolkata@cag.gov.in).***

**Manish Kumar  
Director General  
RCB&KI, Kolkata**

## TABLE OF CONTENTS

Sl.No.	Particulars	Page
1.	Regional Advisory Committee Meeting	4
2.	All India Celebration of Rabindra Jayanti	6
3.	Hindi Workshop	8
4.	MCTP Level-3 and mctp level-2	9
5.	Audit of GST	12
6.	Orientation training for Supervisors and DRAAOs/DPAAOs	13
7.	IT Theory and Practical	19
8.	Training on Tally Auditor's Edition	20
9.	Training Courses conducted during the quarter	22
10.	Infrastructure provided to the user offices for conduct of In-House Trainings/Meetings	23
11.	STM/Case Studies/ Research Paper and Other Allied Activities	23
12.	Training imparted to the user offices and outside IA&AD	24
13.	Faculty Members (within IA&AD)	25
14.	Freelance/expert Faculty members	27
15.	Expert/Professional Faculty Members (outside IA&AD)	28
16.	In-House Faculty Members	29
17.	Quiz	30
18.	Answer to Quiz	31



## REGIONAL ADVISORY COMMITTEE MEETING

*The Annual Regional Advisory Committee (RAC) Meeting was held on 30th May 2025 at the Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, to discuss key focus areas. The meeting was chaired by Ms. Yashodhara Ray Chaudhuri, ADAI, Office of the Director General of Audit (Mines), Kolkata.*

*The Director General, RCB&KI, Kolkata, warmly welcomed the Chairman and all RAC members before initiating discussions on the agenda. Key highlights included the pending Online Impact Assessment, slot utilization in training programs, and the notable contribution of IA&AS Officers serving as faculty members.*

*During deliberations on upcoming training programs, RAC members offered valuable suggestions for future topics, including training on the 'Audit of the Power Sector,' 'Data Security,' and the 'Use of GIS Tools,' emphasizing their relevance and potential impact.*



Ms. Yashodhara Ray Chaudhuri, ADAI and Chairperson of the meeting; Shri Uday Shankar Prasad, Director General of RCB&KI; along with Heads of Departments, Group Officers, and Officers from RCB&KI during the RAC Meeting.



The Chairperson of the meeting, Director General of RCB&KI, Heads of Departments, Group Officers, and Officers from RCB&KI visited the RCB&KI Library following the RAC Meeting.



The Chairperson of the meeting, Director General of RCB&KI, Heads of Departments, Group Officers, and the Senior Audit Officer in a group photograph.





## CELEBRATION OF RABINDRA JAYANTI

Rabindra Jayanti commemorates the birth anniversary of Rabindranath Tagore, the eminent poet, philosopher, and Nobel laureate. Tagore was the first non-European to receive the Nobel Prize in Literature, awarded in 1913 for his celebrated collection of poems, *Gitanjali*. The Jayanti is observed on the 25th day of the Bengali month of Boishakh, which falls on May 9th this year in the Gregorian calendar.

This culturally significant event holds special importance in Kolkata and across West Bengal, where Tagore's legacy continues to inspire millions. This year, the institute joyfully celebrated Rabindra Jayanti. The occasion saw enthusiastic participation from both staff and participants of the Orientation training program.

The celebrations featured poetry recitations and storytelling sessions led by RCBKI officials and participants. Additionally, the officials shared insightful reflections on the life and enduring contributions of Rabindranath Tagore, deepening everyone's appreciation of this iconic literary figure. लोकहितार्थ सत्यनिष्ठा



Shri T.K. Mukhopadhyay, Personal Secretary to the Director General, during the Rabindra Jayanti Celebration.





Participants and officials of RCB&KI, Kolkata, on the occasion of the Rabindra Jayanti Celebration.



**Celebration Moments:  
Poetry Recitations and  
Storytelling by Officials  
and Participants**

## HINDI WORKSHOP

*A one-day Hindi workshop was conducted at RCB&KI, Kolkata on 24th June 2025, attended by one Senior Audit Officer and three Assistant Audit Officers. Shri Lakhan Kumar Singh, Assistant Director (Language), Office of the Deputy Director, East Region, Hindi Teaching Institute, Department of Official Language, Kolkata, shared his expertise during the sessions.*

*Shri Singh enlightened the participants on the Official Language Policy, Act, and Rules, and also provided valuable training on Hindi noting and drafting skills.*

*This initiative aimed to enhance the participants' proficiency and efficiency in the Hindi language for their official work.*



Shri Lakhan Kumar Singh, Assistant Director (Language), during a workshop session with participants at RCB&KI, Kolkata.



## MCTP LEVEL-3 AND MCTP LEVEL-2

*The Mid-Career Training Programme (MCTP) was introduced in the Department in 2021, targeting Senior Audit Officers (SAOs) and Assistant Audit Officers (AAOs) with a specified length of service. Aimed at enhancing professionalism, impartiality, and efficiency among departmental officers, the Institute conducted MCTP Level-2 from 26th to 30th May 2025 and MCTP Level-3 from 9th to 13th June 2025.*

*These programmes were designed to equip participants with essential knowledge and skills, covering a broad range of topics including communication strategies with stakeholders, internal controls, fraud detection, attributes of e-governance, risk management and compliance, team-building, stress management, ethics, and auditing in an IT environment, along with insights into the global environmental crisis.*

SUPREME AUDIT INSTITUTION OF INDIA

*As part of the experiential learning component, participants of MCTP Level-2 visited the RBI Museum, while those of MCTP Level-3 visited the Kolkata Police Museum. The participants actively engaged in all sessions and activities, significantly enriching their overall learning experience. Both programmes were well received, with Level-2 and Level-3 earning impressive average feedback scores of 9.22 and 9.41, respectively*



Shri Anindya Dasgupta, Accountant General, with the participants of MCTP Level-3.



Ms. Dipa Mitra with the participants of MCTP Level 3.



Shri Arijit Chakraborty, Chartered Accountant, during a session of MCTP Level 3.



Shri Swami Vedatitananda from Ramakrishna Mission, during the MCTP Level-3 training session.



Shri Ujjal Bose, Core Faculty, during the MCTP Level-2 training session.



Lt. Col. Vipul Sharma, Indian Army, during the MCTP Level-2 training session.



Shri Mohammad Suhail Fazal, Deputy Director, Office of the Director General of Audit, Eastern Railway, Kolkata, during the MCTP Level-3 training session.

## AUDIT OF GST

*The audit of Goods and Services Tax (GST) is a critical process that ensures compliance with the GST laws and regulations established by the government. A GST audit involves a thorough examination of the taxpayer's books of accounts, returns, and other relevant documents to verify that the tax liability has been accurately calculated and duly paid.*

*This course was designed to provide comprehensive knowledge of GST and the scope of its audit. Topics covered during the course included an overview of GST, payment of tax, exemptions under the GST Act, refunds, demands and recoveries, online GST audit procedures, filing of returns, and related case studies. The participants actively engaged in all sessions, and the course received an excellent rating of 9.19.*



Shri Ishan Tulsian, Chartered Accountant (ICAI), during a training session of MCTP Level 3.

Ms. Dikshita Bhodia, Senior Manager, Institute of Company Secretaries of India (ICSI), during a training session of MCTP Level 3.



## ORIENTATION TRAINING FOR SUPERVISORS AND DRAAOS/DPAAOS

*The Regional Capacity Building and Knowledge Institute (RCBKI) conducted a comprehensive orientation training programme for the DRAAOs/DPAAOs & Supervisors of user offices from 7th April to 22nd May 2025, with 31 participants in attendance.*

*The programme provided an overview of the Department's structure, key rules and regulations, and essential audit procedures. It also focused on career progression within the department and enhanced participants' skills in noting and drafting. Participants were introduced to Computer Assisted Audit Techniques (CAATs) and received hands-on training in various IT software tools relevant to IT audit practices.*

*A strong emphasis was placed on personality development and communication skills to improve interactions with auditee organizations. The curriculum covered a diverse range of topics, including enthusiasm, time and stress management, tax laws, advanced features of MS Excel, and Hindi (Raybhasha). Sessions also addressed constitutional provisions related to the Union and State budgets, compliance with the CAG's Code of Ethics, handling RTI requests, and gender sensitization.*

*To build confidence and public speaking abilities, participants were encouraged to deliver individual and group presentations. As part of the experiential learning component, they visited the Indian Museum, Kolkata, where the museum authorities provided a guided tour.*

*The training programme was well-received by the participants and earned an impressive average feedback rating of 9.19*



Shri Deepak Kumar Singh, Senior Audit Officer and Shri Rajeev Kumar Sahu, Assistant Audit Officer, with the participants during inaugural session.



Participants of the Orientation Training Program, along with the core faculty member Shri Ujjal Bose, Sr. Audit Officer, Shri Deepak Kumar Singh, Sr. Audit Officer, Ms. Parijat Saikia, Asst. Audit Officer, Shri Arijit Bagchi, Sr. Auditor, RCB&KI, Kolkata in one frame.





**Shri Deepak Kumar Singh, Senior Audit Officer, presenting a memento to a representative of the Indian Museum, Kolkata.**



**Participants and officials of RCB&KI, Kolkata, during their visit to the Indian Museum.**





Ms. Dipa Mitra, Associate Professor, IISWBM with the participants of Orientation Training.



Ms. Taranjeet Kaur Chohan, Image Consultant, during her session at Orientation Training.



Ms. Ritunsha Lalwani, Chartered Accountant, during her session at Orientation Training.



Shri Devbrat Sengupta, Dy General Manager, RBI during his session at Orientation Training.



Shri Devarshi Bhuwalka, Chartered Accountant, during his session at Orientation Training.





Shri Gaurav Kumar Ome, Core Faculty, RCB&KI, Nagpur, during his session at Orientation Training.



Shri Subroto Banerjee, Sr. AO, INGAF, Kolkata during his session at Orientation Training.



Shri Anand JJS, Senior Audit Officer and Core Faculty, RCB&KC, Bengaluru, during his session.



Ms. Papiya Upadhyay, Assistant Professor, NSOU, Kolkata during her session at Orientation Training.



Ms. Parijat Saikia, Core Faculty, RCB&KI, Kolkata, during her session at Orientation Training.





Shri Sadananda Naskar, Deputy Accountant General, O/o the Pr.AG (Audit), Jharkhand, Ranchi, during the Orientation Training Programme.



Shri Sathish M., Deputy Accountant General, O/o the Pr.AG (Audit-II), West Bengal, Kolkata, during the Orientation Training Programme..



Participants of Orientation Training program participating in activities conducted during Training.



## IT AUDIT THEORY AND PRACTICAL

*The IT Audit - Theory and Practical module provides a comprehensive understanding of the principles, methodologies, and tools used to evaluate and ensure the integrity, confidentiality, and availability of information systems. The training program was conducted from 16th June to 24th June 2025. This course covered both theoretical concepts and hands-on practices essential for assessing IT controls, identifying vulnerabilities, and ensuring compliance with relevant standards and regulations. This training equips participants with the skills needed to plan, execute, and report on IT audits effectively, bridging the gap between traditional auditing and modern digital environments. The program received a satisfactory rating of 9.4, reflecting the high level of participant engagement and the quality of the training delivered.*

Shri A. K. Rai, Deputy Accountant General, O/o the Pr. AG (Audit-I), West Bengal, Kolkata, during his training session.





## TRAINING ON TALLY-AUDITOR'S EDITION

*Tally - Auditor's Edition is a specialized version of the widely used Tally accounting software, tailored to meet the specific requirements of auditors. It equips auditors with powerful tools to efficiently review, verify, and analyze financial data with accuracy and speed. Key features include direct access to client data, seamless audit trail tracking, and comprehensive compliance checks, all of which contribute to a more streamlined and effective auditing process.*

*The training program was conducted from 26th May to 29th May 2025, and was led by experienced Chartered Accountants. During the sessions, several key topics were covered, including the generation of Balance Sheets and Profit & Loss Statements, verification of opening balances, analysis of account balances, recording of audit journals, application of analytical procedures, and the use of multiple sampling methods etc. Participants actively engaged in the sessions and gained valuable insights to enhance their auditing skills using Tally - Auditor's Edition.*





Shri Devarshi Bhuwalka,  
Chartered Accountant,  
during his session in the  
Tally-Auditors Edition.



Shri Rishi Bhuwalka,  
Chartered Accountant,  
during his session in the  
Tally-Auditors Edition.

Training Courses conducted during the  
quarter April to June 2025

GENERAL COURSE	FROM	TO
Financial Attest Audit including Audit of CFS	22.04.2025	25.04.2025
Audit of Accounts of Autonomous Bodies	23.06.2025	26.06.2025
IS/IT COURSE	FROM	TO
Advance MS-Excel with Power Query	23.04.2025	29.04.2025
QA/QC and Processing of Audit products in OIOS	26.05.2025	27.05.2025
E-Office	11.06.2025	11.06.2025

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



## **Training Programmes conducted on behalf of user offices and infrastructure provided to the user offices for conduction of In-House Trainings/meetings.**

During the period from April to June 2025, the following training programmes were conducted by the office of the Principal Accountant General (Audit-II), West Bengal, with venue and logistical facilitation provided by the Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata:

1. Auditing through GIS on 09.05.2025
2. MS Excel Advanced on 09.05.2025
3. In-House Training on “Activities of Irrigation and Waterways Department in Flood Management Sector” on 06.06.2025

## **STM/Case Studies/Research Paper and Other Allied Activities.**

### **Structured Training Module (STM):**

STM on *Financial Audit of PRIs*,

The STM on Financial Audit of PRIs was updated after a peer review and submitted to Headquarters in April 2025. The STM on Audit of Finance and Appropriation Accounts of Railways has also undergone peer review, and the comments/recommendations received are currently under consideration, the STM is being revised accordingly.

### **E-learning Module:**

The Institute has developed e-learning modules on the **Model Accounting System for Panchayats** and **MS Word** to support digital learning initiatives which have been sent to headquarters office.

### **Case studies/ Research Papers:**

Research papers on the “Use of GIS in Auditing Local Bodies” was sent to Headquarters.

## **Training imparted to the user offices and outside IA&AD.**

The In-house faculty members of the Regional Capacity Building and Knowledge Institute, Kolkata, imparted training to offices outside RCB&KI, Kolkata. The details are as follows:

- Office of the PAG (Audit I), West Bengal
- Office of the PAG (Audit II), West Bengal
- Office of the DGA (SER), Kolkata
- Office of the DGA (ER), Kolkata
- Office of the DGA, Central, Kolkata
- Office of the DGA (Coal), Kolkata
- Office of the AG (A&E), West Bengal
- Office of the DGA, Central, Kolkata, Branch Office, Port Blair, A&NI Islands
- Office of the DGA, Central, Kolkata, Branch Office, Guwahati, Assam
- Office of the DG, Regional Capacity Building and Knowledge Institute, Nagpur
- Office of the AG (A&E), Tamil Nadu, Chennai



Shri Rajeev Kumar Sahu, Core Faculty at RCB&KI, Kolkata, during an online training session at RCB&KI, Nagpur.



**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE  
(WITHIN IA&AD)**

Mr. Anindya Dasgupta, Accountant General

Mr. Mohammad Suhail Fazal, Deputy Director

Mr. Avnindra Kumar Rai, Deputy Accountant General

Mr. Satish M., Deputy Accountant General

Mr. Sadananda Naskar, Deputy Accountant General

Mr. Rakesh Kumar Sinha, Deputy Director

Mr. Anand J J S, Senior Audit Officer

Mr. Asheswar Mahato, Senior Audit Officer

Mr. Debatosh Pramanik, Senior Accounts Officer

Mr. Debdas Banerjee, Senior Audit Officer

Mr. Prosenjit Sen, Senior Audit Officer

Mr. Rana Deb, Senior Audit Officer

Mr. Saurabh Kumar Nayak, Senior Audit Officer

Mr. Shailendra Choudhary, Senior Audit Officer

Mr. Shiladri Kumar Dhol, Senior Audit Officer

Mr. Sushovan Chatterjee, Senior Audit Officer

Mr. Vivek Kumar Sharma, Senior Audit Officer

Shri Biswajit Saha, Senior Audit Officer

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE  
(WITHIN IA&AD)**

Shri Samaresh Roy (Ram), Senior Audit Officer

Shri Somendra Kr. Sharan, Senior Audit Officer

Mr. Gaurav Kumar Omee, Assistant Administrative Officer

Mr. Joydeep Mukherjee, Assistant Audit Officer

Mr. Supriyo Mukherjee, Assistant Audit Officer

Shri Partha Sarathi Dan, Assistant Audit Officer

Mr. Niraj Kumar I, Assistant Audit Officer

Mr. Sujit Sharma, Assistant Audit Officer





## **FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE)**

### **OTHER (CENTRAL) GOVERNMENT OF INDIA**

Mr. Subrata Mitra, Assistant Director, NACIN

Shri Subrato Banerjee, Senior Accounts Officer, INGAF, Kolkata

Mr. Lt. Col. Vipul Sharma, Lt. Colonel, Indian Army

Mr. Devbrat Sengupta, Deputy General Manager, Reserve Bank of India

Mr. Sibabrata Pal, Deputy General Manager, Reserve Bank of India

Mr. Dhiman Chakraborty, Controller of Finance, Asiatic Society, Kolkata

### **RETIRED OFFICERS OF IA&AD AND OTHER GOVT. DEPARTMENTS**

Mr. Bikash Kumar Mahanti, Retd. Senior Audit Officer, IA&AD

Mr. Debasish Gupta, (Retd.) Assistant Director, NACIN

Mr. Navin Kumar Prajapati, Retd. Senior Manager (Official Language)

Mr. Goutam Das Gupta, (Retd.) Assistant Director, NACIN

Shri Sagarmay Mandal, SAO (Retd.), Eastern Railway

### **FREELANCE/EXPERT FACULTY MEMBERS IMPARTED TRAINING**

Mr. Hemanta Kumar Pal, IT Expert

Mr. Arijit Ghosh, Expert Trainer

Mr. Manash Bandyopadhyay, IT Expert

Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI

Mr. Ravikumar Shanmugam, Expert Faculty

Mr. Swami Vedatitananda, Correspondent, Ramkrishna Mission

Mr. Purandar Sengupta, Master Trainer

Ms. Ajanta Dey, Joint Secretary and Programme Director, Nature Environment and  
Wildlife Society

Mr. Rajarshi Mukherjee, Former Facilitator, ICFAI University

Ms. Sanjina Gupta, Founder and CEO, Rangeen Khidki Foundation

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE  
(EXPERT/PROFESSIONAL AND RETD. FROM IA&AD)**

**PROFESSORS/SCIENTIST**

Dr. Jhuma Mukhopadhyay, Asutosh College, University of Calcutta

Dr. Dipa Mitra, Associate Professor, IISWB

Dr. Papiya Upadhyay, Assistant Professor, Netaji Subhash Open University

**CHARTERED ACCOUNTANTS**

Mr. Arijit Chakraborty, Chartered Accountant, Associate Chartered Accountants

Mr. Devarshi Bhuwalka, Chartered Accountant

Ms. Ritunsha Lalwani, Chartered Accountant

Mr. Rishi Bhuwalka, Chartered Accountant

Ms. Dikshita Bhodia, Chartered Accountant

Mr. Ishan Tulsian, Chartered Accountant

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



## IN-HOUSE FACULTY MEMBERS IMPARTED TRAINING

Mr. Sujay Banerjee, Senior Audit Officer

Mr. Ujjal Bose, Senior Audit Officer

Mr. Deepak Kumar Singh, Senior Audit Officer

Ms. Parijat Saikia, Assistant Audit Officer

Mr. Rajeev Kumar Sahu, Assistant Audit Officer

Mr. Sunny Pasi, Assistant Audit Officer

Mr. Bijan Paul, Assistant Audit Officer

Ms. Punam Malpani, Assistant Audit Officer

Mr. Arunangshu Mukherjee, Assistant Audit Officer

Mr. Chandan Kumar, Assistant Audit Officer

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



## QUIZ

**1. Which of the following is a primary objective of promoting Hindi Rajbhasha?**

- A. To replace regional languages
- B. To unify the diverse cultures of India
- C. To diminish the importance of English
- D. To simplify communication in technical fields

**2. When was GST implemented in India?**

- A. January 1, 2016
- B. July 1, 2017
- C. April 1, 2018
- D. October 1, 2019

**3. Which of the following is a common tool used in IT audits to assess system vulnerabilities?**

- A. Spreadsheet software
- B. Vulnerability scanning tools
- C. Word processors
- D. Presentation software

**4. Which gas is the primary contributor to global warming?**

- A. Oxygen
- B. Nitrogen
- C. Carbon dioxide (CO<sub>2</sub>)
- D. Hydrogen

**5. Which city is home to the Indian Museum, the oldest museum in India?**

- A. Delhi
- B. Kolkata
- C. Mumbai
- D. Chennai

**6. What is the primary purpose of Tally Auditor's Edition?**

- A. Accounting and inventory management
- B. Audit and verification of accounting data
- C. Payroll processing
- D. Project management

**7. Rabindranath Tagore was awarded the Nobel Prize in Literature in which year?**

- A. 1913
- B. 1921
- C. 1905
- D. 1910

**8. What is the full form of FRBM Act?**

- A. Financial Responsibility and Budget Management Act
- B. Fiscal Responsibility and Budget Management Act
- C. Fiscal Reform and Budgeting Measure Act
- D. Financial Reform and Banking Management Act

**9. Time management helps in stress reduction by:**

- A. Increasing workload
- B. Allowing better organization and prioritization of tasks
- C. Avoiding responsibilities
- D. Ignoring deadlines

**10. The reports of C&AG on autonomous bodies are laid before:**

- A. The Parliament or State Legislature
- B. The High Court of the state
- C. The Prime Minister's Office only
- D. The local government authorities

Find the Answer at Page No. 31



**Answer to the Quiz**

1. B    6. B

2. B    7. A

3. B    8. B

4. C    9. B

5. B    10. A



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



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

**REGIONAL CAPACITY BUILDING AND KNOWLEDGE INSTITUTE, KOLKATA**

3<sup>RD</sup> MSO BUILDING, CGO COMPLEX, 5<sup>TH</sup> FLOOR (A WING), DF BLOCK, SALT LAKE,  
SECTOR-1, KOLKATA – 700 064  
TELEPHONE NO. 033- 23213907/6708  
E-MAIL: RTIKOLKATA@CAG.GOV.IN

