



# PURPLE LOTUS

REGIONAL CAPACITY BUILDING &  
KNOWLEDGE CENTRE, BENGALURU  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT





## From the Desk of Director General



It gives me great pleasure to present this edition of Purple Lotus the news letter of RCB&KC, Bengaluru, capturing the activities of the training programmes and capacity-building initiatives undertaken during the period April to September 2025.

The past six months have been marked by focused and meaningful engagement across General Courses, Information Systems programmes, and Knowledge Centre initiatives, reflecting the Centre's continued commitment to professional excellence in public auditing. The trainings conducted during this period addressed core audit competencies, emerging digital and data-driven practices, Financial Audits of Autonomous Bodies and PSUs, leadership development, stakeholder engagement, and pre-retirement preparedness—responding effectively to the evolving needs of the Department. The participation and contributions of our stakeholders have been instrumental in sustaining this momentum.

A notable feature of these programmes was the emphasis on practical learning and collaboration, through case studies, field visits, hands-on exercises, and interactive workshops. The active participation of officers from across IA&AD, along with contributions from domain experts and partner institutions, enriched the learning experience and reinforced a culture of shared knowledge and continuous improvement.

This newsletter serves not only as a record of our accomplishments but also as a reflection of the dedication and hard work of the RCB&KC community. I sincerely appreciate the dedication of our faculty, officers, staff, and resource persons who contributed to the successful conduct of these programmes, and the editorial team for bringing this publication together.

I trust this issue will offer valuable insights and encourage continued engagement in our shared pursuit of learning and excellence.

**Shri R. Naresh**

**Director General**

**Regional Capacity Building & Knowledge Centre, Bengaluru**

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# Introduction

## Who We Are

The Regional Capacity Building and Knowledge Centre (RCB&KC), Bengaluru, is a key institutional pillar of the Indian Audit and Accounts Department (IA&AD), dedicated to strengthening professional competence through structured training and knowledge sharing. Headed by the Director General, the Centre supports the learning and development needs of IA&AD offices in Karnataka by designing programmes that address both core audit skills and emerging professional areas.



Designated as the Knowledge Centre for Financial Audit and Audit of Autonomous Bodies by the K&CB Wing, RCB&KC leads domain-specific capacity-building initiatives. It also serves as the Functional Help Desk (FHD) and Training Centre for implementing e-HRMS across assigned field offices, aligning training with systems development. The Centre's activities are guided by a Regional Advisory Committee (RAC), ensuring coherence with departmental priorities and field-level needs.

## User Offices of RCB&KC, Bengaluru

The training and capacity-building activities of RCB&KC, Bengaluru support the following user offices:

- Office of the Director General of Audit, South-Western Railway, Hubli – Chairperson, RAC
- Office of the Principal Accountant General (Audit-II), Karnataka, Bengaluru
- Office of the Accountant General (A&E), Karnataka, Bengaluru
- Office of the Accountant General (Audit I), Karnataka, Bengaluru
- Office of the Principal Director of Audit, Defence-Commercial, Bengaluru
- Office of the Principal Director of Audit (Central), Bengaluru
- Regional Capacity Building & Knowledge Centre, Bengaluru
- Branch Office of the Director General of Audit (Environment and Scientific Departments), New Delhi – Bengaluru

- Branch Office of the Director General of Audit (Finance and Communication), New Delhi – Bengaluru
- Branch Office of the Director General of Audit, Air Force, New Delhi – Bengaluru

### *Strengthening professional capabilities through learning and collaboration*

The period from April to September 2025 was another vibrant chapter in the journey of the Regional Capacity Building & Knowledge Centre (RCB&KC), Bengaluru. Upholding its mission of continuous learning and professional excellence, the Centre conducted diverse training programmes under General Courses, IS Courses, and Knowledge Centre topics, each designed to enhance participants' knowledge and skills across audit domains.



These programmes were led by a dedicated team of facilitators—Heads of Departments and Group Officers from IA&AD, Core Faculty, retired officers, and domain experts from government, academia, and the private sector (Annexure A)—whose collective expertise created an engaging and collaborative learning environment at RCB&KC.



## General Courses

During this half-year, the General Courses focused on strengthening the professional foundation and managerial effectiveness of IA&AD personnel. They covered diverse topics such as audit methodologies, leadership and ethics, stakeholder engagement, GST audit, and digital transformation, combining conceptual inputs with practical learning.



Aligned with themes from the Accountants General's Conclave, the programmes encouraged interactive participation and cross-functional exchange, fostering deeper professional insight and renewed commitment to excellence in public audit. The range and richness of these training experiences is compiled below.

### **Mid-Career Training Programme for Assistant Audit Officers (21-04-2025 to 25-04-2025)**

#### *Nurturing leadership and ethical excellence*

The Mid-Career Training Programme for Assistant Audit Officers aimed to strengthen professional competence, leadership qualities, and ethical awareness among mid-level officers. The programme combined conceptual learning with modules on ethics, communication, motivation, group dynamics, public finance, and the Sustainable Development Goals. It also introduced participants to emerging areas such as IT systems, cybersecurity, and Big Data in audit.

A field visit to the Traffic Management Centre, Bengaluru offered hands-on exposure to real-time traffic monitoring and data-driven coordination. Participants appreciated the team's lucid explanations and insights into the city's transition to advanced traffic technologies. The programme concluded with reflective discussions and feedback, reinforcing its value in enhancing supervisory and leadership skills.

## **Compliance Audit (28-04-2025 to 30-04-2025)**

### *Ensuring accountability through adherence and insight*

The Compliance Audit Training Programme offered participants a clear understanding of compliance auditing principles within IA&AD. Covering the CAG's (DPC) Act, 1971 and Auditing Standards, 2017, sessions addressed key aspects of audit planning, design, execution, and reporting with focus on accuracy and objectivity.

Through participative sessions and case-based learning, officers analysed audit criteria, evidence, and risk profiling using e-compendium case studies. The course also highlighted the role of IT and digital data in modern audit practices, reinforcing compliance audits as vital for accountability and good governance.

## **Performance Audit (28-05-2025 to 30-05-2025)**

### *Evaluating outcomes for better governance*

The programme strengthened participants' ability to assess the economy, efficiency, and effectiveness of government programmes. It covered the Performance Audit Guidelines, 2014, with emphasis on planning, topic selection, and developing Audit Design Matrices (ADM). Participants learned to set measurable audit criteria, analyze evidence, and identify performance gaps.

Sessions on field execution, evidence evaluation, and report structuring helped relate findings to outcomes. Group presentations on real audits encouraged collaboration and critical thinking, equipping participants to deliver audits that enhance accountability and governance.

## **Pre-Retirement Planning Training (09-07-2025 to 11-07-2025)**

### *Preparing for a fulfilling life beyond service*

The Pre-Retirement Training Programme helped officers nearing superannuation plan a smooth transition to post-service life. The three-day event included sessions on pensionary benefits, commutation, CGHS, and financial planning, along with activities promoting physical and emotional wellbeing through yoga, meditation, and stress

management. Participants also visited the Karnataka German Technical Training Institute (KGTTI) to explore post-retirement skill-based options. Experience-sharing sessions added warmth and camaraderie, making the programme a memorable conclusion to participants' careers.

A one-day workshop on the Bhavishya Portal (06 August 2025) familiarised officers with the Government of India's online pension processing system. Interactive demonstrations explained each stage of the digital workflow—submission, verification, and tracking—enabling participants to manage their pension documentation confidently and ensuring transparency in the retirement process.

### **“Find the Leader in You (FLY-Pro)” (15-07-2025 to 19-07-2025)**

#### *Building self-awareness and leadership from within*

To enhance soft skills and leadership within the Indian Audit and Accounts Department, the Office of the Comptroller and Auditor General (CAG) of India signed an MoU with the Competitive Mindset Institute (CMI) for capacity building in Professional Effectiveness, Ethical Leadership, and Communication. Under this collaboration, a four-day training programme titled “Find the Leader in You (FLY-Pro)” was organized at RCB&KC, Bengaluru, for Assistant Audit Officers, Senior Audit Officers, and Group Officers.

Expert trainers from CMI guided participants through introspective and interactive exercises to build leadership traits such as initiative, adaptability, creativity, and problem-solving, linked with real-life workplace challenges. The course emphasized experiential learning through role plays, simulations, and ethical reflection sessions. A key highlight, the “World Café” session, encouraged collaborative discussions and sharing of leadership insights.

### **GST Returns and Audit Techniques (Batch-1: 21-07-2025 to 25-07-2025 & Batch-2: 15-09-2025 to 19-09-2025)**

#### *Leveraging data for informed audit insights*

Two batches of training on GST Returns, IT systems, and database management for GST Audit were held for officers of State Receipt Audit Offices. The programme strengthened





# Insights from General Courses



Field Visit to Traffic Management Centre, Bengaluru during MCTP for AAOs



Role play of Entry Conference in PA Training



Group Presentation by the Participants of PA Training



Workshop on Bhavishya Portal



Pre-retirement Planning Training Batch-1



Fly-Pro Training



GST Training Batch-1



GST Training Batch-2

understanding of the GST framework, returns process, data flow, and audit implications. Practical sessions enabled participants to analyse tax data, perform audit checks, and identify key risks. Inputs from GSTN facilitators on data management and risk analysis enriched the sessions, which were well received for their clarity and technological focus.

## **Workshops on Preparation of Audit Design Matrix (ADM) and Audit Findings Matrix (AFM) (Batch-1: 31-07-2025 to 01-08-2025 & Batch-2: 11-09-2025 to 12-09-2025)**

### *Bridging planning and performance through structured audit tools*

Following the directives of the Accountants General's Conclave, two focused workshops on Preparation of Audit Design Matrix (ADM) and Audit Findings Matrix (AFM) were organised. The sessions aimed to build participants' ability to design, structure, and link audit objectives, sub-objectives, and criteria with relevant evidence. Hands-on case studies from BMTC, KRDCL, Solid Waste Management, Khajane 2.0, Shipping Corporation, and DORF audits, plus guidance on OIOS uploads, enhanced understanding of logical structuring of audit matrices.

## **Workshop on Stakeholder Engagement (18-08-2025)**

### *Building trust through dialogue*

A one-day workshop on Stakeholder Engagement, organized as per Accountants General's Conclave recommendations, aimed to enhance public audit communication. Sessions addressed IA&AD interactions with Ministries, PSUs, legislative committees, and media, stressing transparency, accountability and mutual respect. Scenario based role plays and discussions on trust-building proved effective.

## **Administrative Issues (20-08-2025 to 22-08-2025)**

### *Reinforcing the foundations of effective office management*

The three-day programme covered appointments, office procedures, noting, drafting, claims and reimbursements and pay fixation. The programme offered participants a comprehensive understanding of effective office management. The sessions were well received for their clarity and practical relevance, enabling trainees to gain deeper insight into administrative procedures.

## **e-Procurement (11-09-2025 to 12-09-2025)**

### *Equipping audit professionals through digital procurement practices*

The training introduced participants to digital public procurement, covering GFR 2017, the Public Procurement Manual, and live demos of CPPP and GeM. Sessions addressed workflows, bid evaluation, and compliance with transparency norms, featuring interactive faculty-led discussions for practical insights. Participants praised its clarity, hands-on approach, and effectiveness in applying procurement principles.

## **Training Programme for Officers of the Karnataka State Audit and Accounts Department (KSAAD) (15-09-2025 to 17-09-2025)**

### *Augmenting local audit capacity*

A three-day training programme for officers of the Karnataka State Audit and Accounts Department (KSAAD) was conducted under the Technical Guidance and Supervision (TGS) Module. The programme strengthened local audit capacity via sessions on risk assessment, sampling methodologies, audit evidence, drafting/reporting, and Computer Assisted Audit Techniques (CAATs) using Excel. Participants engaged in case studies on Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs), applying concepts to enhance analytical skills in local governance audits.





# Insights from General Courses



Training on Administrative Issues



ADM-AFM Training Batch-1



KSAAD Training-Batch-1



Role play in Stakeholder Engagement Training



Inauguration of Training by PD Sir



e-Procurement Training

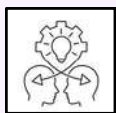


ADM-AFM Training Batch-2



Video Wall at Traffic Management Centre





# Knowledge Centre Activities

## *Advancing domain expertise through specialised training and collaboration*

As the designated Knowledge Centre for Financial Audit and Audit of Autonomous Bodies, the Centre conducted specialised programmes aligned with these themes, focusing on deepening professional understanding of financial audit frameworks, accounting standards, and practical audit methodologies.

Participants engaged with domain experts, Chartered Accountants, and senior officers from field offices, gaining insights into emerging audit challenges and the practical nuances of financial statement analysis. A glimpse into these initiatives is presented below:

### **All India Training Programme on Financial Audit of Central Autonomous Bodies (09-06-2025 to 13-06-2025)**

#### *Integrating professional standards with practical insight*

The All India Training Programme on Financial Audit of Central Autonomous Bodies was organised, to strengthen understanding of financial audit principles in autonomous institutions. It began with sessions on CABs' mandate, governance, budgetary control for Grants-in-Aid, and accountability frameworks. Discussion also covered the Uniform Format of Accounts and fund accounting principles issued by the Ministries of Finance and Education.

Expert faculty from the Institute of Chartered Accountants of India (ICAI) explained key accounting standards — AS 9 (Revenue Recognition), AS 12 (Accounting for Grants), AS 7 (Construction Contracts), AS 13 (Investments), AS 15 (Retirement Benefits), AS 19 (Leases), and AS 28 (Impairment of Assets) — and their practical application in CAB audits. The course also emphasised synergies between financial and compliance audits, technology driven risk analysis and stakeholder accountability.

A field visit to Karnataka Soaps and Detergents Limited provided hands-on exposure to production, costing, and quality control, connecting audit methodologies with real-world operations.

## **Financial Audit of Public Sector Undertakings (PSUs) (30-06-2025 to 04-07-2025)**

### *Promoting excellence in financial audit of government companies and corporations*

The training focused on enhancing officers' expertise in auditing Government Companies and Statutory Corporations. Sessions covered the legal and regulatory framework under the CAG's (DPC) Act, 1971, the Companies Act, 2013, and the Regulations on Audit and Accounts, 2020, linking statutory responsibilities with practical audit procedures.

Through case studies, participants examined all stages of the audit process—from receipt and scrutiny of accounts to supplementary audit, certification, and reporting—while engaging with topics such as risk assessment, evaluation of statutory auditors, Separate Audit Reports (SARs), Management Letters, Schedule III, Ind AS, OCI, and CARO 2020. A technology module showcased digital tools such as Tally for data analysis and reporting, supported by field-level experience sharing. The programme effectively blended theory with practice, reinforcing auditors' roles in ensuring transparency and accountability in Public Sector Undertakings.



# Highlights from Knowledge Centre Activities



**AITP on Financial Audit of Central Autonomous Bodies  
(09-06-2025 to 13-06-2025)**



**Field Visit to KSDL**



**Training Programme on Financial Audit of  
PSUs (30-06-2025 to 04-07-2025)**





# Information System (IS) Courses

## *Empowering auditors for a data-driven future*

In an era where technology drives governance and accountability, the Information Systems (IS) courses aimed to enhance auditors' digital fluency and analytical capability. Designed to bridge traditional audit methods with data-driven environments, they trained officers to work confidently with digital systems and derive insights for audit assurance.



Covering database management, IT audit, data analytics, visualisation tools, and auditing in IT environments, the courses blended conceptual learning with hands-on practice. Participants used tools like Oracle SQL Developer, KNIME, IDEA, Tableau, and Hadoop through interactive sessions and case-based exercises, highlighting how information systems strengthen audit accuracy, efficiency, and transparency. An overview of the IS courses is shown below:

## **Database Concepts, SQL, Hadoop and Oracle (21-04-2025 to 25-04-2025)**

### *Harnessing the power of data for smarter audits*

The training enhanced participants' analytical and technical skills for managing data-centric audits. It introduced core concepts of Database and Relational Database Management Systems, emphasizing how structured data supports effective audit decision-making. Sessions on schema design, data types, and SQL querying through Oracle SQL Developer enabled participants to create and retrieve data efficiently.

Exercises on joins, subqueries, and conditional queries used audit-based datasets like Water Bills analysis. The modules covered Hadoop and big data fundamentals, highlighting the roles of SQL, NoSQL, and distributed processing. Participants gained confidence in handling databases, writing SQL queries, and applying big data tools in audit analytics.



## **IT Audit (27-05-2025 to 30-05-2025)**

### *Building digital confidence through data-driven assurance*

The programme enhanced participants' understanding of auditing in technology-driven environments, covering the Government IT ecosystem, e-governance systems, and digital workflows. It highlighted IT control, security, and efficiency, emphasizing technology's role in governance and audit risk management.

Hands-on sessions introduced KNIME for data cleaning, transformation, and visualization to support audit analysis. Topics included IT audit frameworks, SDLC, and IT General/Application Controls, including BCP and DR. Sessions also addressed IS audit procedures within IA&AD—from planning and ADM preparation to reporting—combining theory and practice for robust, analytical audits.

## **Tableau (28-07-2025 to 30-07-2025)**

### *Transforming data into insight through visualization*

The three-day programme aimed to equip participants with skills to transform audit data into visual insights using Tableau. Sessions introduced data analytics principles, data connectivity, and dashboard design. Participants learned to import, manipulate, and integrate data, and create bar, pie, and map charts with clear formatting.

Exercises on dimensions, measures, filters, and calculated fields helped build dynamic dashboards for risk-based analysis. Audit simulations enabled participants to apply advanced features, including Story mode, to present findings effectively. By the end, officers could independently design interactive dashboards for analytical and transparent audit reporting.

## **Audit in IT Environment (18-08-2025 to 22-08-2025)**

### *Adapting audit practices for a digital era*

The programme enhanced auditors' capabilities to work within digital systems, focusing on OIOS, auditee IT systems, and the changing audit role in a technology-driven context. Participants gained hands-on experience with Computer Assisted Audit Techniques (CAATs) using MS Excel and IDEA for data analysis, risk assessment,

and query framing. The training also covered financial attest and appropriation audits, data mining, and analytical exercises. It concluded with IT application walkthroughs and discussions on data-driven audit initiatives, highlighting technology's role in improving audit quality, coverage, and timeliness.

### **IDEA (08-09-2025 to 10-09-2025)**

#### *Empowering audits through intelligent data analysis*

The training programme on Interactive Data Extraction and Analysis (IDEA) strengthened auditors' skills in data-driven auditing using Computer Assisted Audit Techniques (CAATs). Participants gained hands-on experience in importing, managing, and analysing datasets, generating control totals, and applying filters and summarisation for accurate testing.

Advanced sessions covered data extraction, duplicate detection, gap analysis, sampling techniques, and dataset merging through joins and visual connectors. Case-based exercises and an introduction to Orange analytics helped participants visualise and interpret audit data, highlighting how analytics enhance precision, efficiency, and evidence-based audit reporting.



# Snapshots from IS Courses



Database Concepts, SQL, Hadoop and Oracle



IT Audit Training - Felicitation Ceremony



IT Audit Training - Felicitation Ceremony



Tableau Training



Tableau Training - Inauguration



Tableau Training



IDEA Training



## e-HRMS



The Functional Help Desk (FHD) for e-HRMS at RCB&KC, Bengaluru, liaise with the designated nodal officers and employees of the assigned offices to facilitate resolution of issues pertaining to e-HRMS. They participate in meetings

with the nodal officers as and when required and provide support to ensure smooth implementation and optimal use of the active e-HRMS v2.0 modules. The FHD also assist the assigned offices in addressing difficulties encountered during the operation of various modules of e-HRMS v2.0.



## Good Practices at RCB&KC

Complementing the focus on wellbeing, RCB&KC observed International Yoga Day, wherein the officers and staff participated enthusiastically in guided yoga and meditation sessions.

As part of its commitment to organisational resilience, RCB&KC, Bengaluru conducted a half-day training programme on Disaster Management and Continuity Planning for departmental staff and outsourced personnel. The programme covered key areas such as disaster risk reduction and preparedness, response and coordination, recovery, rehabilitation, and mitigation, and was facilitated by trainers from the Karnataka State Disaster Response Force (KSDRF), providing participants with practical insights into emergency preparedness and response.





# Snippets from various activities of RCB&KC



Disaster Management Training



International Yoga Day



Kahoot Quiz winners



Learning beyond Technical Skills



RAC Meeting on 17-06-2025



Learning through Introspection



Fun Time



## Cognitive Corner: The Playful Nook

Guess the correct word (Solution at Page 27)

Sl. No.	Word	Hint
1.	..... O ..... Y   C .....	Benefit foregone by not accepting or pursuing the next best alternative.
2.	..... L   ..... E ..... E	Additional commission paid by the consignor to the consignee for bearing the additional responsibility of recovering the dues from the debtors and for bearing the loss that may arise on account of bad debts.
3.	..... T ..... I .....	Occurs when an enterprise pledges an asset as security against a loan. The lender can seize the asset and recover the outstanding loan due if the enterprise fails to repay the loan.
4.	I ..... S ..... L .....	The inherent value of an asset based on its future cash flow, risk, and growth potential.
5.	R ..... P .....	Process of repayment of securities like Debentures or Preference Shares.

Pictionary: Guess the right word (Solution at Page 27)



1



2



3



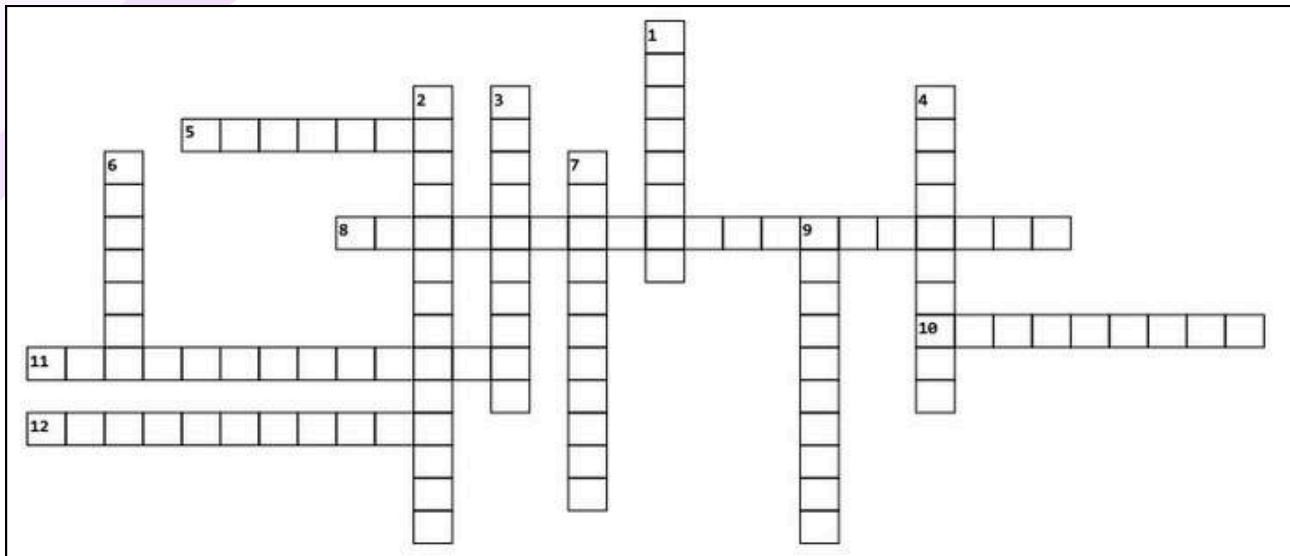
4



5



## Crossword: Financial Audit Terminologies (Solution at Page 27)



### Clues for the crossword puzzle

#### Across

5. .... opinion issued when the auditor concludes that material misstatements are both material and pervasive to the financial statements.

8. A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly

10. .... of financial statements relates to its trueness and fairness.

#### Down

1. It is the process of examining documentary evidence to verify that transactions recorded in the books of accounts are authentic, valid, and properly authorised.

2. Process of comparing two sets of records and resolving differences.

3. .... loss is the amount by which the carrying amount of an asset exceeds its recoverable amount.

*continued...*

## Clues for the crossword puzzle

### *Across*

11. Removal of a previously recognized asset or liability from the balance sheet.

12. .... audit is the audit of accounts of any authority or body which is not entrusted to the CAG by or under any law made by Parliament.

### *Down*

4. The recorded transactions are in accordance with legislative authority and subsidiary rules.

6. .... is a type of sampling where the target population is first divided into mutually exclusive and collectively exhaustive sub-populations.

7. Combining similar items for presentation purposes in financial statements.

9. Audit procedures involving evaluation of financial information through study of relationships.



# Voices from the Classroom

Poems by participants of the All India Training Programme on Financial Audit of Central Autonomous Bodies.

## “सीख का सुनहरा मौका”

आए हम सब दूर-दराज से, सीखने निकले एक आवाज़ से।  
लेखा परीक्षा का गूढ़ विषय, अब बना है हम सब का प्रिय।

विशेषज्ञों ने जो ज्ञान दिया, हर बात में अनुभव समाया।  
साधारण बातें बन गई खास, मिली हमें समझ और विश्वास।

बैंगलूरू केंद्र ने किया कमाल, सजाया हर सत्र, रखा हर हाल।  
प्रशिक्षण बना एक सुंदर सफर, याद रहेगा ये जीवन भर।

अब लौटेंगे हम लेकर प्रकाश, नव सोच, नव दृष्टि और विश्वास।

**Mr. Mahesh P Pai, Assistant Audit Officer,  
Branch: Director General of Audit (Central),  
Chennai at Kochi**

## “प्रशिक्षण के सफ़र से”

लिखनी, दो पंक्तियाँ हैं, पर क्या कुछ शब्दों में आ पाएगा  
जब सिखाया गया, भरपुर हैं, तो क्या कलम इतना कह पाएगा

कुछ दिनों के अभ्यास ने सिखाया, गलतियाँ कैसे निकालते हैं  
लेखापरीक्षा में मुश्किल विषयों पर, स्थितियों को कैसे संभालते हैं..

खामियों ने सिखाया कुछ, कुछ अनुभव सीए, बता गए  
बैंगलोर में प्रशिक्षण कर के, दिमाग में वार्षिक लेखा समा गए

रोज रोज नई जगह पर जाना, अपने तो कहा ठिकाने हैं  
सार्वजनिक धन के संरक्षक के रूप में, लोगो के पैसे भी तो बचाने हैं..

**Ms. Aanchal, Assistant Audit Officer (P),  
Director General of Audit (Central), Chennai**

## कब सीखे, पता ही नहीं

ट्रेनिंग से बढ़कर कोई मज़ा ही नहीं, और इतना सबकुछ कब सीख गए पता ही नहीं।

अलग-अलग शहरों से आए थे हम सभी, कब हम सब एक हो गये पता ही नहीं।

पर इतने हिस्सों में बँट गया हूँ मैं, कि मेरे हिस्से में कुछ बचा ही नहीं।

चाहे बैंगलोर ट्रेनिंग को सोने के फ्रेम में जड़ दो, आईना तो कभी झूठ बोलता ही नहीं।

ट्रेनिंग में हम सीखे या ज़्यादा सीखे, ना सीखने की कोई इन्तहा ही नहीं।

**Mr. Satish Kumar, Senior Audit Officer,  
Branch: Director General of Audit (Central), Lucknow at Patna**



# Testimonial Excerpts

## *Participants of Training on Financial Audit of PSUs*

“The training on Financial Audit of PSUs at the RCBKC, Bengaluru was a very planned and organized training which whetted our appetite for probing and scrutinizing the financial statements of the auditee organisation more deeply. The sessions were very well-structured encapsulating the essence of the INDAS from the vast literature available. The approach of blending case studies with the theory not only enlivened the sessions but also encouraged brainstorming and critical thinking from participants. A thoroughly successful training which was both thoroughly enjoyable and completely fruitful”

**Ranjana NR, Sr. Audit Officer**

**Office of the Principal Accountant General (Audit)-II, Karnataka, Bengaluru**

“The training course on “Financial audit of PSUs” conducted by RCBKC, Bengaluru was well-structured, informative and easy to follow. The faculty explained the complex concepts of IND AS in a clear and concise way, making complex concepts easy to grasp. The faculty’s depth of knowledge was exceptional, and the teaching style was both engaging and interactive which kept all the participants focused throughout the training and their unwavering support and willingness to clarify doubts were invaluable. The training exceeded all my expectations. The online quiz conducted as a finale was the ultimate test of our learning. I want to thank the faculty and RCBKC, Bengaluru for conducting the said training and enhancing my abilities to lead an audit engagement.”

**M. Subramaneshwara Naik, Sr. Audit Officer**

**Office of the Principal Accountant General (Audit)-II, Karnataka, Bengaluru**

“The training conducted by RCB&KC, Bengaluru on Financial Audit of PSUs was a very enriching one. It was a right mix of theory, case studies and lively interactions. The training provided a deeper understanding of Accounting Standards and its practical application. The sessions were handled by experienced professionals who made us realise the need to keep ourselves updated with the latest amendments. The training sessions were well planned and greatly beneficial.”

**Usha Berty, Sr. Audit Officer**

**Office of the Principal Accountant General (Audit)-II, Karnataka, Bengaluru**



# Solutions to Cognitive Corner: The Playful Nook

## Guess the correct word

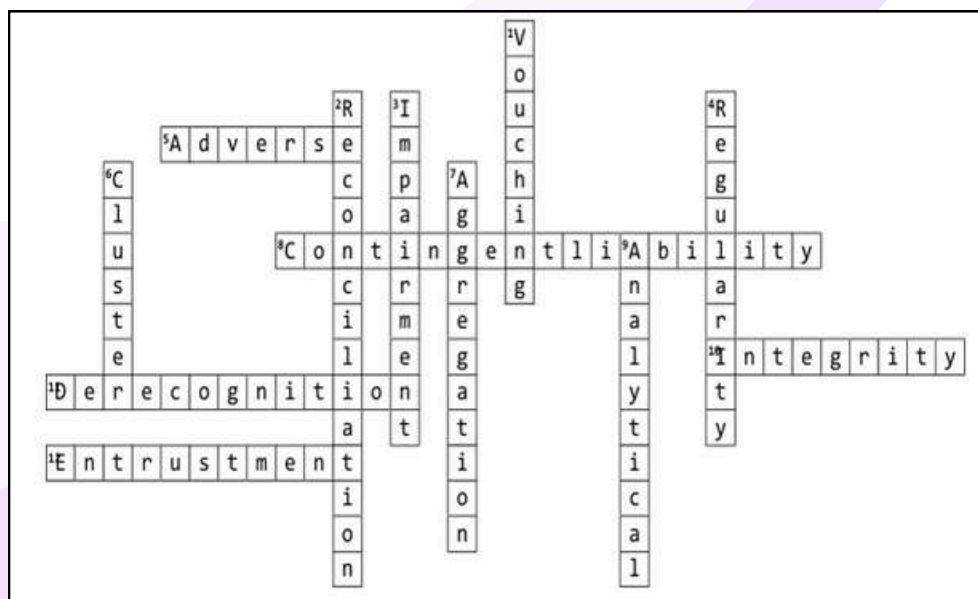
### Solutions:

1. Opportunity Cost
2. Del Credre Commission
3. Hypothecation
4. Intrinsic Value
5. Redemption

## Solutions for Pictionary

1. **Working Capital:** Working capital refers to the funds (capital) available and used for day-to-day operations (working) of an enterprise. It is calculated as a difference between the Current Assets and Liabilities.
2. **Work in Progress:** Work in Progress represents assets which are under construction and pending capitalisation. They are depicted under Property, Plant and Equipment.
3. **Charge:** This refers to an (i) an interest or lien; (ii) created on the property or assets of a company; and (iii) any of its undertakings or both as security and includes a mortgage.
4. **De-Merger:** A demerger is the process by which a company splits into two or more separate entities, often to improve focus, enhance shareholder value, or streamline operations.
5. **Current Asset:** It refers to an asset which is expected to be realised within twelve months after the reporting period. Examples of Current Asset are (i) Cash and Cash Equivalents, Inventory etc.

## Solution to Crossword Puzzle





# Annexure A

## Resource Persons for the Training Programmes

Sl. No.	Faculty Name	Designation
Serving IA&AD Faculty		
1	Mr. Jahangir Inamdar	Accountant General
2	Mr. Deepak Mathews	Principal Director
3	Mr. Akshay Gopal	Director
4	Ms. Saranya B	Sr. Deputy Accountant General
5	Ms. Priyanka Tyagi	Director
6	Mr. Vigneshwaran K	Sr. Deputy Accountant General
7	Ms. Monisha T M	Director
8	Mr. Hrituraj Singh	Deputy Director
9	Mr. Matthews Mathew	Deputy Accountant General
10	Ms. Sofia Gupta	Deputy Director
11	Ms. T. M. Yamini	Deputy Accountant General
12	Ms. Meena P V	Senior Audit Officer/CF-GC
13	Mr. Anand J J S	Senior Audit Officer/CF - IS



Sl. No.	Faculty Name	Designation
14	Ms. Sobha G Varior	Senior Audit Officer/CF-GC
15	Ms. Saikrupa Nalkur	Senior Audit Officer/CF-KC
16	Ms. Sowmini S	Senior Audit Officer
17	Mr. Gowrishankar N	Senior Audit Officer
18	Mr. Shibu Y Das	Senior Audit Officer
19	Mr. Dharendra K Shrivastava	Senior Audit Officer
20	Ms. Shashikala K	Senior Audit Officer
21	Mr. Ambreesh Rai	Senior Audit Officer
22	Ms. Vyjayanthi M D	Senior Audit Officer
23	Mr. Unnikrishnan	Senior Accounts Officer
24	Ms. Geetha Venugopal	Pay and Accounts Officer
25	Mr. Ganta Srikanth	Assistant Audit Officer/CF-IS
26	Mr. L Sugunakar Naidu	Assistant Audit Officer/CF-GC
27	Mr. Nishant Raj	Assistant Audit Officer/eHRMS & Admn
28	Mr. Muralikrishnan TS	Assistant Audit Officer

Sl. No.	Faculty Name	Designation
29	Mr. Shashank Srivastava	Assistant Audit Officer
30	Mr. Arun Samadhiya	Assistant Audit Officer
31	Mr. Pradhyumna S	Assistant Accounts Officer
32	Ms. Ritu Tiwari	Assistant Audit Officer
33	Mr. Tulasi Sathwik	Assistant Audit Officer
34	Mr. Himanshu Khatkar	Auditor
35	Mr. Mahesh M	Auditor

#### Non-IA&AD Expert Faculty

36	Mr. Karthik Raj	IRS
37	Mr. Hemanth Sharan	Joint Commissioner
38	Mr. Prakash Joseph	Retd. Senior Audit Officer
39	Ms. Neeta Baindur	Counsellor and Soft Skill Trainer
40	Dr. E Aravind Raj	Soft Skills Trainer
41	Mr. K S Ravi	Chartered Accountant
42	Mr. Saran Kumar U	Chartered Accountant

Sl. No.	Faculty Name	Designation
43	Ms. Sindhuja	Chartered Accountant
44	Mr. Venugopal	Chartered Accountant
45	Mr. Ravi Kanth Miriyala	Chartered Accountant
46	Ms. Bhawna Goswami	Chartered Accountant
47	Mr. Srihari	Chartered Accountant
48	Ms. Nathalia Helen Lobo	Income Tax Officer / Faculty
49	Mr. Ravi Kumar Shanmugam	Data Engineer
50	Ms. Syeda Atiba Nousheen	Nutrition Expert



# Faculty Learning Milestones



## **CONTACT US**

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