The Banyan Tree

Regional Capacity Building and Knowledge Institute, Kolkata

NEWSLETTER JULY TO SEPTEMBER 2024

From the Director General's Desk

Dear Readers,

I am pleased to present the second quarter edition of 'The Banyan Tree,' marking the commencement of the financial year 2024-25 in a new template. The cover page of this issue displays the Indian Museum a testament to Kolkata's rich history.

The Indian Museum (formerly called the Imperial Museum of Calcutta) was established in the year 1814. It was founded by the Asiatic Society of Bengal. It is the ninth oldest museum in the world and the oldest and largest museum in Asia. It boasts an extensive collection of over 100,000 artifacts and has rare collections of antiques, armour and ornaments, fossils, skeletons, mummies, rare coins and Mughal paintings. The museum's neoclassical architecture enhances its cultural significance, making it a prominent landmark in the city. As a center for research, education, and public engagement, the Indian Museum plays a vital role in preserving and promoting India's rich heritage, attracting visitors from around the world.

During this quarter, we successfully organized All-India Training Programs on Railway Finance and Appropriation Accounts, Auditing through Remote Sensing and GIS, and the Service Delivery-Oriented Audit. Additionally, Induction Training for newly recruited Direct Assistant Audit Officers (Railways) was conducted through online mode, as well as training programs on MCTP Level-2 and Level-3, Performance Audit, GST Audit, Oracle, IDEA, and other topics. We are committed to keeping our readers informed about the performance and accomplishments of RCB&KI, Kolkata through this newsletter. Your input is essential for enhancing our content and training programs. We welcome your ideas and suggestions for improvement. You can reach us at rtikolkata@cag.gov.in.

Sarat Chaturvedi
Director General
RCB&KI, Kolkata

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HINDI PAKHWADA 2024

The Diamond Jubilee of Hindi Pakhwada 2024 was inaugurated on 14th September 2024 with the lighting of a lamp by Shri Ranjan Das, Senior Audit Officer (Administration). The celebration commenced with the excitement of competitions and presentations by officers and officials of RCBKI, Kolkata. On the final day, Shri Atul Prakash, Principal Director released the 3rd edition of the Hindi magazine, Gyan Amrit. He also handed out certificates to the winners of the competitions and inspired us with his motivating speech.

Officers and officials during the inauguration of the Hindi Pakhwada 2024 celebration.

Officers and officials participating in the competitions *organized* during the Hindi Pakhwada 2024 celebrations.

Shri Atul Prakash, Principal Director, *lighting the lamp*, releasing *Gyan Amrit*, and addressing *the staff*.

HINDI COMPETITIONS

WINNER

EXTEMPORE SPEECH

POETRY RECITATION

HINDI TYPING

OBJECTIVE QUESTIONS

ESSAY WRITING

Hindi Pakhwada

Five competitions were *organized* during the Hindi Pakhwada 2024, in which officers and officials participated. A few images are included here, showing the Principal Director awarding certificates to the first prize winners.

INDUCTION TRAINING FOR NEWLY RECRUITED DIRECT AAOS

The Induction Training for Direct Assistant Audit Officers (Railways) (CGLE-2022) - Phase 1 was conducted online from July 4 to August 23, 2024, comprising 140 sessions. The training covered essential topics, including the overview of the IA&AD organization, applicable rules and regulations, principles of Railway Audit, auditing methodology, and skills in personality development, communication, stress and time management, and teamwork. Participants engaged in both individual and group presentations, enhancing the learning experience. Faculty from across India delivered the training, which received positive feedback for its informative content.

ALL INDIA TRAINING PROGRAM ON SERVICE DELIVERY ORIENTED AUDIT

A special five-day All-India training program on "Service Delivery Oriented Audit: What This New Paradigm Means and How to Apply It in Audit" was organized within the context of Local Governance Audit from September 2 to September 6, 2024. The program was inaugurated by Ms. Yashodhara Ray Chaudhuri, Additional Deputy Comptroller and Auditor General of Local Governance. She emphasized the importance and implementation of 'Service Delivery Oriented Audit' in local bodies. Esteemed faculty members covered various topics, including the role of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) in service delivery, devolution status, a function-based district-centric audit approach, techniques for service delivery audit planning, data collection and analysis, reporting, and the impact of service delivery audits. The course concluded with insights on the way forward, presented by Ms. Reena Saha, Director General of Local Governance. A course rating of 9.69 indicates that participants found the training highly beneficial.

Ms. Yashodhara Ray Chaudhury, Additional Deputy Comptroller and Auditor General of Local Governance, and Shri Sarat Chaturvedi, Director General, during the inauguration of the 'Service Delivery Oriented Audit' training program."

Ms. Yashodhara Ray Chaudhury, Additional Deputy Comptroller and Auditor General(Local Governance), and Shri Sarat Chaturvedi, Director General, RCBKI, Kolkata, during the *inauguration* of the All-India Training Program on Service Delivery-Oriented Audit.

Ms. Reena Saha, Director General, Local Governance Audit, during the conclusion *of* the All-India Training Program on Service Delivery-Oriented Audit.

Shri B. K. Mukherjee, Principal Accountant General, delivering a lecture in the All-India Training Program on Service Delivery Oriented Audit.

Ms. Reena Saha, Director General, presenting the way forward during the All-India Training Program on Service Delivery Oriented Audit.

Ms. Reena Saha, Director General, with the participants of the All-India Training Program on Service Delivery Oriented Audit and the core faculty members of RCB&KI, Kolkata.

MCTP LEVEL-3 AND MCTP LEVEL-2

The Mid-Career Training Programme commenced in the Department during 2021 for Senior Audit Officers and Assistant Audit Officers having a certain length of service. With the objectives to develop professionalism, impartiality and efficiency in the officers of the department, this Institute organised MCTP Level-2 (02 times) and MCTP Level-3 during this quarter (July to September 2024). The training programs aimed to equip participants with desired objectives covered topics on essential skills and knowledge, communication strategies with stakeholders, internal control, fraud detection, GeM attributes and auditing in IT environment etc. The participants were taken to local trip at Gun & Shell Factory, Cassipore, East Kolkata Wetlands and Asiatic Society. Participants enjoyed the sessions and activities.

Expert faculty (outside IA&AD) and Participants during MCTP Level-2 training program.

Participants during a session in MCTP Level-2 training program.

Participants of MCTP Level-3 during local trip.

The *Geographical Information System (GIS)* is a computer-based tool that supports the collection, maintenance, storage, analysis, output, and distribution of spatial data and information. In the evolving landscape of audit methodology, GIS and Remote Sensing have become essential tools in the auditor's repertoire. To enhance audit techniques, an *All-India Training Program on Auditing through Remote Sensing and GIS* was organized at the Regional Remote Sensing Centre (East), NRSC, ISRO Kolkata.

The training covered key topics such as the Indian Space Programme and emerging challenges, digital image processing (DIP) and classification, concepts of remote sensing, fundamentals of GIS, map projections and geometric corrections, fundamentals of GPS, and the application of GIS technology in auditing. The sessions were led by expert scientists and engineers from NRSC, ISRO Kolkata, along with Ms. Hemalatha Ravishankar, Deputy Director, Office of the Director General of Audit (Central), Kolkata. The program received an impressive rating of 9.15 from the participants.

Shri Anadi Misra, Director General, with the participants and officers of ISRO during the All-India Training Program on Auditing through Remote Sensing and GIS.

To equip CAG auditors with the skills needed for the technology era, the institute conducted a training program on IT Audit Theory and Practical from August 5 to August 13, 2024. The "IT Audit Theory and Practical Training" focused on the principles and practices involved in evaluating an organization's IT systems, controls, and processes. The sessions combined theoretical knowledge with hands-on experience, preparing auditors for roles in IT auditing. The program received an excellent rating of 9.60.

Shri Mukul Jamloki, Deputy Director, with the participants during the IT theory and practical training.

GENERAL COURSE	FROM	TO
MCTP Level -2	18.07.2024	25.07.2024
Civil Accounts including GASAB (Online)	29.07.2024	31.07.2024
All India Training program on Auditing through Remote Sensing and GIS	05.08.2024	09.08.2024
Overview of IFMS along with VLC	12.08.2024	13.08.2024
MCTP Level -3	21.08.2024	28.08.2024
Performance Audit	02.09.2024	05.09.2024
Audit of GST	09.09.2024	13.09.2024
MCTP Level -2	18.09.2024	25.09.2024

GENERAL COURSE (KC)	FROM	TO
Induction Training for DRAAOs Railway Phase-1 (online)	04.07.2024	23.08.2024
All India Training Program on Audit of Railway Finance and Appropriation	08.07.2024	10.07.2024
All India Training program on Service Delivery Oriented Audit: What this New Paradigm means and how to apply it in Audit	02.09.2024	06.09.2024

IS/IT COURSE	FROM	TO
Data Analytics	08.07.2024	12.07.2024
Oracle DBA, PL-SQL	22.07.2024	26.07.2024
IT Audit Theory & Practical	05.08.2024	13.08.2024
IDEA	09.09.2024	13.09.2024
PFMS	19.09.2024	20.09.2024
MS Excel Advance	23.09.2024	27.09.2024
Treasury Inspection through OIOS (10 times)	July 2024	September 2024

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

RCB&KI, Kolkata has two IT Labs and a Conference Room. The Institute facilitates the user offices to conduct training programmes by providing the infrastructure. During this quarter July to September 2024, the following training programmes were conducted by the Office of the Principal Accountant General (Audit-II), West Bengal utilising facilitation and infrastructure of RCB&KI, Kolkata:

1. In-House Training and 1st Quarterly Conference on 01.07.2024
2. In-House Training on 16.08.2024

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

The case studies on "Audit of PRIs relating to the implementation of Sustainable Development Goals (SDGs)" and "Fraudulent Payment of Legal Fees" were approved and uploaded on the SAI Training portal for training purposes in August 2024 and September 2024, respectively. Furthermore, RCBKI, Kolkata, was assigned to review the session-wise presentations and incorporate changes (additions, deletions, modifications) in the Railway Audit Sessions included in the Mandatory Training for AAOs to be empanelled for promotion as SAOs from the panel year 2024. These revisions have been completed and sent to Headquarters. Additionally, the STM on Audit of Finance and Appropriation Accounts of Railways has been prepared and submitted to Headquarters. Moreover, this Institute has begun preparing research papers on the following topics: the Role of PRIs in Improving Sanitation and Drainage, the Use of GIS in the Audit of Local Bodies, and Gender Issues in Local Bodies.

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 II), West Bengal
- ➢ Office of the DGA (ESD), Kolkata Branch
- ➢ Office of the PAG (A&E), West Bengal
- ➢ Office of the DGA (RPU&MR), Burdwan Branch
- ➢ Office of the DGA (SER), Kolkata
- ➢ Office of the DGA (Central), ANI
- ➢ Office of the DGA (Mines), Kolkata
- ➢ Office of the DGA (F&C), Kolkata
- ➢ India Government Mint Office
- ➢ Office of the DGA, Central, Kolkata
- ➢ Office of the DGA (Coal), Kolkata
- ➢ Office of the RCBKI, Chennai

Shri Ujjal Bose, Senior Audit Officer, RCB&KI during training session at India Government Mint Office, Kolkata

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

Ms. Reena Saha, Director General, LGA

Mr. Bijit Kumar Mukherjee, Principal Accountant General

Mr. Anadi Misra, Director General

Mrs. Atoorva Sinha, Accountant General

Mr. Anindya Dasgupta, Director General

Mr. Rajesh Ranjan, Principal Director

Mr. Pawan Kumar Konda, Senior Deputy Accountant General

Ms. Aditi Sharma, Director

Mr. Ajay Kumar Jha, Senior Deputy Accountant General

Mr. Sandeep Dabur, Director

Mr. Subramanian N. N, Director

Mr. Avnindra Kumar Rai, Deputy Accountant General

Mr. Sathish.M., Deputy Accountant General

Ms. Taanya Ambastha, Deputy Accountant General

Mr. Mukul Jamloki, Deputy Director

Ms. Hemalatha Ravishankar, Deputy Director

Dr. Mohammad Suhail Fazal, Deputy Director

Ms. Sadaf Shaikh, Senior Audit Officer

Mr. Debasis Chatterjee, Senior Audit Officer

Mr.Om Prakash Vyas, Senior Audit Officer

Mr.Kundan Kumar, Senior Audit Officer

Mr. Sudhangsu Mistry, Senior Audit Officer

Mr. Sambhuji Basu, Senior Audit Officer

Mr. Nilmani Singh, Senior Audit Officer

Mr. Subhra Chakraborty, Senior Audit Officer

Mr. Supriya Khan, Senior Audit Officer

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

Mr. Subhradeep Bhattacherya, Senior Accounts Officer

Mr. Gautam Gahlaut, Senior Audit Officer

Mr.Sanjeev Kumar (5), Senior Audit Officer

Mr.Viswanadham A, Senior Audit Officer

Mr.Dipu Bora, Senior Audit Officer

Mr.Suresh T.P, Senior Audit Officer

Mr.Subhojyoti Maitra, Senior Audit Officer

Mr. Samaresh Roy (Ram), Senior Audit Officer

Mr. Gowrishankar N, Senior Audit Officer

Mr. Sushovan Chatterjee, Senior Audit Officer

Mr. Sabyasachi Pradhan, Assistant Audit Officer

Mr. Dilip Das, Assistant Accounts Officer

Mr. Krishna Chandra Kundu, Assistant Accounts Officer

Mr. Sandip Konar, Assistant Accounts Officer

Mr. Sanjit Km Jha, Assistant Audit Officer

Mr. Subhasis Bandyopadhyay, Assistant Accounts Officer

Mr. Shailesh Kumar, Assistant Audit Officer

Mr. Sandip Konar, Assistant Accounts Officer

Mr. Suman Bhadra, Assistant Accounts Officer

Mr. Subhasis Bandyopadhyay, Assistant Accounts Officer

FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE (FROM GOVT. DEPTS/RETD. OFFICERS IA&AD/GOVT. DEPTS.)

MINISTRY OF RAILWAYS

Mr. Krishna Kant Goyal, FA&CAO (B&B), Indian Railways

Mr. Abhijit Ray, Dy FA & CAO/Con I/Eastern Railway

Mr. Sudhir Kumar, Senior DMM/ Ranchi

Mr. Prasenjit Mazumdar, SEC Railway Bilaspur

Mr. Vivek Parashar, Dy. CEE/ SECR, Bilaspur

Mr. Niraj Kumar, Executive Engineer, SEC Railway Bilaspur

Mr. Sourav Kumar, Production Manager, Office of the CWM/Liluah, Eastern Railway

OTHER (CENTRAL) GOVERNMENT OF INDIA

Mr. Raj Rajesh, Director, Reserve Bank of India

Mr. Subrata Mitra, Assistant Director, National Academy of Customs, Indirect Taxes & Narcotics

Ms. Deepti Bagga, Deputy Controller of Accounts, CBDT

STATE (GOVERNMENT OF WEST BENGAL)

Ms. Ananya Dutta Chowdhury, Deputy Labour Commissioner (P), Govt. of W.B.

INDIAN SPACE RESEARCH ORGANISATION (ISRO)

Dr. Suparn Pathak, Dy. General Manager

Dr. Arati Paul, Scientist/Engr-SF

Dr. Niraj Priyadarshi, Scientist/Engineer SF

Dr. Tanumi Kumar, Scientist/Engineer SF

Ms. Sharmistha B Pandey, Scientist/ Engineer 'SE'

Dr. Sadhana Jain, Scientist/Engineer-SF

Dr. Ch. V. Chiranjivi Jayaram, Scientist/ Engineer-SF

Dr. Prabir Kumar Das, Scientist-SF

Mr. Er. Sagar Subhashrao Salunkhe, Scientist/Engineer 'SE'

Dr. Arindam Guha, Scientist G

Ms. Neethu Chacko, Scientist- SE

Dr. Rajdeep Roy, Scientist-E

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

PROFESSORS/SCIENTIST

Dr. Tapan Seal, Scientist-E, Botanical Survey of India

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

Mr. Debajit Goswami, Assistant Professor, Netaji Subhash Open University

CHARTERED ACCOUNTANS

Mr. Timir Baran Chatterjee, Mentor, ICSI, ICAI, IIFT

Mr. Arijit Chakraborty, Chartered Accountant, Associate Chartered Accountants

Mr. Ishan Tulsian, Chartered Accountant

Mr. Akshay Ringasia, Chartered Accountant

Mr. Sumit Bihani, Chartered Accountant, ICAI

Ms. Ritunsha Lalwani, Chartered Accountant, Certified Internal Auditor

RETIRED OFFICERS OF IA&AD AND OTHER GOVT. DEPARTMENTS

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

Mr. Kanchan Kumar Kundu, Dy. Chief Engineer (Cons.(Retd.)), South Eastern Railway

Mr. Gautam Roy, Ex-AFA/Goods-II/TA, Indian Railways

Mr. Vasudeva B L, Welfare Officer (Retd.), IAAD

Mr. Joydeb Chakraborty, Senior Audit Officer (Retd), IA&AD

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

Mr. Sagarmay Mandal, Retd. Senior Audit Officer, IA & AD

FREELANCE/EXPERT FACULTY MEMBERS IMPARTED TRAINING

Dr. Saikat Manna, Project Lead, Nature Environment & Wildlife Society (NEWS)

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

Mr. Swami Vedatitananda, Correspondant, Ramkrishna Mission

Mr. Swami Mahaprajnananda, Principal, Ramakrishna Mission Vidyamandira, Belur

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

Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI

Ms. Chetali Jadhav, Clinical Psychologist, MANN: CHAKSHU

Mr. Animesh Deb Roy, IT Expert, Self-Employed

Mr. Hemanta Kumar Pal, IT Expert, Self-Employed

Mr. Arijit Ghosh, Freelance

Mr. Giko Roy, Yoga Instructor, Vedic Yoga Peeth

IN-HOUSE FACULTY MEMBERS IMPARTED TRAINING

Mr. Ranjan Das, Senior Audit Officer

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

Ms. Punam Malpani, Assistant Audit Officer

Mr. Sunny Pasi, Assistant Audit Officer

Mr. Bijan Paul, Assistant Audit Officer

Mr. Chandan Kumar, Assistant Audit Officer

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. What is Oracle primarily known for?
A) Operating Systems
B) Programming Languages
C) Database Management Systems
D) Web Development

3. What does the acronym ADM stand for according to the performance audit guidelines issued by the C&AG of India?
A) Audit Decision Methodology
B) Audit Development Matrix
C) Audit Design Matrix
D) Audit Data Management

4. What is the primary advantage of using GIS in auditing?
A) Reducing manual data entry errors
B) Enhancing spatial data analysis and visualization
C) Increasing the speed of financial transactions
D) Automating customer service responses

5. Which format is allowed for diarizing letters in eOffice?
A) WORD
B) EXCEL
C) PDF
D) All the above

6. When was GST implemented in India?
A) January 1, 2016
B) July 1, 2017
C) April 1, 2018
D) October 1, 2019

7. Which type of GST is applicable to transactions within a state?
A) Integrated GST (IGST)
B) Only Central GST (CGST)
C) Only State GST (SGST)
D) Central GST (CGST) and State GST (SGST)

8. When was the Government Accounting Standards Advisory Board (GASAB) established?
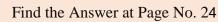A) 2000
B) 2001
C) 2002
D) 2010

9. Which initiative is specifically aimed at providing government services electronically and improving service delivery?
A) National e-Governance Plan (NeGP)
B) e-Kranti Mission
C) Digital India Programme
D) e-District Project

10. Which of the following is an example of a Mission Mode Project (MMP) under the National e-Governance Plan (NeGP)?
A) e-Kranti
B) e-District
C) Digital India Programme
D) National Scholarship Portal

Find the Answer at Page No. 24

Answer to the Quiz

1. B 6. B
2. C 7. D
3. C 8. C
4. B 9. B
5. C 10. B

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