

A person is silhouetted against a night sky filled with stars and the Milky Way galaxy. The person is standing on a dark, rocky outcrop, looking up at the vast expanse of the universe. The Milky Way is visible as a bright, colorful band of light stretching across the sky, with a mix of purple, pink, and blue hues. The background is a deep black, dotted with numerous stars of varying brightness. The overall scene is serene and awe-inspiring, capturing a moment of quiet contemplation under the stars.

# Newsletter Banyan Tree

RTI, KOLKATA  
OCT 2022- MAR 2023

## **From the Principal Director's Desk**

Dear Reader,

I am glad to release the Newsletter for the third and fourth quarter of the financial year ending March 2023.

With the help of our User Offices we have continued to work to meet our training mandate. We have successfully conducted two All India Training programmes on Audit of Railways and another All India training programme on Compliance Audit with participants from all over India. Apart from these, RTI, Kolkata conducted Level 1 and Level 2 MCTP courses which included induction training programme for the newly promoted Assistant Audit Officers and Supervisors as well as the induction training programmes for the DRAAOs. We also conducted Phase-III Training of the DRAAOs of 2018 batch and the Phase-I Training for the 2019-20 batch has commenced during the period.

Regional Training Institute, Kolkata in its pursuit for excellence as a Knowledge Centre for Compliance Audit has planned Two All India Training Programmes on "Auditing through GIS" in the year 2023-24 to equip the participants with the methodology for application of technology in Audit.

We promise our endeavors to reach higher standards in imparting training and will continue to serve the need of capacity-building of our stake-holders. Regional Training Institute, Kolkata is also thankful to the IA&AD offices as well as external organizations for providing faculty for the various training programmes conducted by the Institute and we look forward to continue the co-operation in future.

I look forward to continue to communicate to all our readers about the performance and achievements of RTI, Kolkata through this newsletter in future.

We welcome inputs from readers to improve the newsletter as well as open ideas for training content in RTI.

Atul Prakash  
Principal Director  
RTI, Kolkata

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## (A) Observance of Important Days at Regional Training Institute, Kolkata

### (i) Rashtriya Ekta Diwas celebration on 31 October 2022 by Regional Training Institute, Kolkata



**Officials of Regional Training Institute, Kolkata observing the Rashtriya Ekta Diwas**

Every year 31 October is observed across the nation as the Rashtriya Ekta Diwas (National Unity Day) to commemorate the birth anniversary of Sardar Vallabh bhai Patel. It is a special occasion to foster and reinforce our dedication to preserve and strengthen unity, integrity and security of our nation, by reinforcing the values of a strong and united India. Government of India had decided in 2014 to observe the birth anniversary of Sardar Vallabh bhai Patel every year as Rashtriya Ekta Diwas. It

is aimed to pay tribute to him for his great efforts made to unite India. This day was inaugurated in 2014 by the Prime Minister, Narendra Modi, by flagging off a program ‘Run For Unity’ in New Delhi. This program was planned to highlight the efforts made by Sardar Patel for uniting country. The objective of celebrating National Unity Day is to uplift the nation’s unity & spread awareness about Sardar Vallabh bhai Patel’s contributions to the nation. The observance of the day allows us to reaffirm the nation's

strength with utmost unity, integrity & security. The officials of the Regional Training Institute, Kolkata took the Pledge along with the trainees and faculties of the Institute showing their commitment towards

strengthening of the unity, integrity and security of our nation. This Pledge also reaffirmed their dedication to maintain the integral strength of the nation.

**(ii) Observance of Vigilance Awareness Week from 31.10.2022 to 06.11.2022**



**Officials of RTI, Kolkata taking the Integrity Pledge during the Vigilance Awareness Week, 2022**

Vigilance and awareness are the hallmarks of a democracy, a system of governance 'by the people, of the people and for the people' which derives legitimacy through transparency and a system of checks and balances. But in practice, democracies are often plagued by frauds and corruptions. The Central Vigilance Commission is the

apex institution to fight corruption and to exercise general superintendence over vigilance administration. The Commission employs a multi-pronged approach to combat corruption which incorporates preventive, punitive and participative vigilance measures. As an endeavour to foster an environment that instils a sense of

integrity amongst the citizens of the country, the Commission encourages different stakeholders to collectively participate in different anti-corruption measures through different awareness programs. Vigilance Awareness Week is one of the tools of the Commission in increasing public awareness about the perils of corruption. Vigilance Awareness Week is observed every year during the week in which the birthday of Sardar Vallabhbhai

Patel (31<sup>st</sup> October) falls in. This year the Vigilance Awareness Week was observed from 31.10.2022 to 06.11.2022 with the theme “Corruption free India for a developed Nation”. The Vigilance Awareness Week commenced with the administering of the Integrity Pledge to the officials of the Regional Training Institute, Kolkata. The officials on leave had taken E-Pledge.



**Felicitation of Shri Anadi Misra, Accountant General (Audit-II), West Bengal (left) by Shri Atul Prakash, Principal Director, RTI, Kolkata.**

Shri Anadi Misra, Accountant General (Audit-II), West Bengal, Kolkata and Shri Sudhanshu Kumar Khare, Deputy Inspector General of Special Crime Branch of Central

Bureau of Investigation delivered speeches on 03.11.2022 and 04.11.2022 respectively highlighting the significance of observing Vigilance Awareness Week as a tool in

increasing public awareness about the perils of corruption. The Officers enlightened the officials of the Regional Training Institute,

Kolkata with their knowledge of tools for prevention of corruption.



**Felicitation of Shri Sudhanshu Kumar Khare, Deputy Inspector General of Special Crime Branch of Central Bureau of Investigation by Shri Atul Prakash, Principal Director, RTI, Kolkata.**

### **(iii) Observance of 2nd Audit Diwas**

Audit Diwas commemorates the day the first auditor general took charge of this office in 1860. Over time, the role of the CAG has evolved to assume wider responsibilities to strengthen democracy and governance of our country. This day is a reminder to every member of this institution to follow our motto of 'लोकहितार्थ सत्यहिष्ठा' -the path of truth for the larger

public good. This is a day to reaffirm our commitment to good practices, personal integrity, and high professional standards. It also affords a chance to each of us - officers and staff of the institution - to engage with our stakeholders and communicate to the citizens of this country our dedicated service to them as a public audit authority.

In pursuance to the instructions of Office of the Comptroller and General of India, New



Delhi, the Audit Week observed by all the field offices. Regional Training Institute, Kolkata was decorated on the occasion and all the officials watched the live streaming of the celebrations of the 2<sup>nd</sup> Audit Diwas at CAG office.

The Hon'ble Vice President of India inaugurated the 2nd Audit Diwas at O/o the C&AG of India. The Vice President, Shri Jagdeep Dhankhar stated in his speech during inauguration that accountability and transparency are twins that help to sustain our democratic progress.

As a part of observance of Audit Diwas this office invited Ms Ajanta Dey, Joint Secretary & Programme Director, Nature Environment & Wildlife Society (NEWS) at the Expert Talk event on “Sustainability of Water Resources in West Bengal- An outlook on its challenges and expectations from C&AG of India” . Officials from the user offices were also invited as participants in the event besides RTI, Kolkata officials. The programme was well appreciated by all the participants.



**Ms Ajanta Dey, Joint Secretary & Programme Director, Nature Environment & Wildlife Society with Shri Atul Prakash, Principal Director, RTI, Kolkata and Shri S Suresh Kumar, Deputy Accountant General (Audit-II), West Bengal alongwith the officials of RTI, Kolkata.**

The Institute jointly planned a River Clean-Up drive and awareness program with the Office of the Accountant General (Audit-II), West Bengal, Kolkata and River Rangers, an NGO working in the field of Sustainable Development at Mullick Ghat, Kolkata on 21 November 2022 under the Swachhata Abhiyan”. Shri Anadi Misra, Accountant General, Shri Atul Prakash,

Principal Director, Ms. Aditi Sharma, Senior Deputy Accountant General, Shri Pawan Kumar Konda, Senior Deputy Accountant General, Shri Ashish Tirkey, Deputy Accountant General, the officers & officials of the organization participated in the event and made their contribution towards the goal of clean river with focus on plastic removal.



**Shri Anadi Misra, Accountant General (Audit-II), West Bengal, Shri Atul Prakash, Principal Director, RTI, Kolkata, Ms Aditi Sharma, Sr. Deputy Accountant General, Shri Ashish Tirkey, Deputy Accountant General and Shri Ujjal Bose, Senior Audit Officer, RTI, Kolkata alongwith officials of River Rangers during the River Clean-Up drive.**

A Quiz Competition was scheduled on 22 November 2022 for the employees of the Regional Training Institute, Kolkata. Shri Uttam Das, Senior Audit Officer was the Quiz Master and the theme of the quiz was

“CAG’s (Duties, Powers and Conditions of Services) Act, 1971”. Shri Ujjal Bose, Senior Audit Officer of this office has won the Competition.

#### **(iv) Observance of Martyrs' Day on 30 January 2023**

Every year on 30 January, two minutes' silence is observed in the memory of those who had sacrificed their lives during the struggle for India's freedom at 11.00 A.M. throughout the country. The Principal

Director, Regional Training Institute, Kolkata along with all the employees paid its tribute to the martyrs by observing two minutes silence on 30 January 2023.

#### **(B) Induction Training Programmes conducted by RTI, Kolkata from October 2022 to March 2023**

##### **(i) Induction Training Programme for the Newly Promoted Supervisors/Assistant Audit Officers**

Headquarters office introduced a 6 (six) weeks induction training programme in the year 2022 for the newly promoted Assistant Audit Officers and Supervisors. The training module was focused on giving the newly promoted Assistant Audit Officers and Supervisors an overview of the topics relating to financial & cost accounting, Government Accounts, Auditing Standards, GIS and Remote Sensing in conducting Environment Audits & Performance Audits, VLC, etc. as well as development of their soft skills to enable them to adept themselves with their newly acquired role.

Faculties for the course were brought from various offices within the Department as well as from reputed outside institutes like

ICFAI University, Netaji Subhas Open University, The Institute of Chartered Accountants of India, National Informatics Centre etc. Shri Satish Kumar Garg, Principal Accountant General, Shri Anadi Misra, Accountant General, Shri Anindya Dasgupta, Accountant General, , Ms. Aditi Sharma, Senior Deputy Accountant General, Shri Lingaraj Naik S, Deputy Accountant General, Shri Ashish Tirkey, Deputy Accountant General and Ms. Sahil Sangwan, Deputy Accountant General were some of the IA&AS officers who acted as faculty for various sessions.

Faculties from reputed government as well as non-government institutes were invited to cover topics on soft skill topics. Shri Rajashri Mukherjee took sessions on

Accountability and Ownership, Lt.Col. Ashiq Rishbh took sessions on Commitment, Col Prabir Sengupta took four sessions on Supervisory skills, Rapport building, Role change & leading by example, Dr. Papiya Upadhyay took sessions on Diversity & Inclusion and Positive Approach, Ms. Taranjeet Kaur

Chohan took sessions on Criticism and how to deal with it.

The experience shared by the faculties during their sessions was quite enriching and helpful for the officers. A field visit to the State Treasury was also conducted for the officers to give them a holistic view of the working of Treasuries.



**Shri Anadi Misra, Accountant General (Audit-II), West Bengal and Shri Atul Prakash, Principal Director, RTI, Kolkata with with the newly promoted Assistant Audit Officers and Supervisors.**

### **(ii) Phase III Induction Training for DRAAOs of 2018 Batch**

The Phase III of the MCTP-Level 1- Induction Training for the Directly Recruited Assistant Audit Officers of Railway Audit branch commenced from 09 January 2023 to 07 March 2023. During the

period, the officers were trained on various soft skills to enhance their abilities to resolve conflicts, solve problems and interact amicably with others which will lead to stronger relationships with

colleagues and other professional contacts. In-House faculties imparted training on soft skills like Enthusiasm, Change Management, Energy Management, Conflict Resolution etc., and external faculties like Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, Colonel Karan Dhawan, imparted training on soft skills topic such as Commitment, Speaking with Conviction and Influencing Skills etc. In order to give the participants an in-depth knowledge of the topics relating to Indian

Railways and its functioning, senior officers of Indian Railways like Shri Jai Prakash Yadav, Chief Engineer, Shri Pankaj Kunwar, Chief Engineer, Shri Ashok Kumar Saha, Superintending Engineer, Shri Samaresh Bhattacharjee, Superintending Engineer, Shri Sibsankar Chakraborti Superintending Engineer, Shri Suresh Prasad Singh, Executive Engineer (Planning) were invited as faculties.



**Shri Atul Prakash, Principal Director, RTI, Kolkata and faculties of RTI, Kolkata with the DRAAOs (Railways) of 2018 Batch**

**(iii) Phase-I Training of for DRAAOs of CGLE 2019 and 2020 Batch**

The Part 1 of Phase I of the MCTP Level 1- Induction Training for the Directly Recruited Assistant Audit Officers of the

CGLE 2019 & 2020 batch commenced from 13 March 2023. The training was mainly focused on giving the candidates an

overview of the Subordinate Audit Service Examination scheduled to be held in the month of May 2023 and the syllabus of the Subordinate Service Examination was covered during the course to enable the candidates to clear the Examination.

Faculties from Indian Railways were invited to give the candidates a better overview of the topics on Railways. Domain experts from various IA&AD offices as well as reputed professional organizations like the Institute of Chartered Accountants of India, the Institute of Cost Accountants of India etc. were called in as faculties to give the candidates in-depth knowledge of the topics covered in the examination.

The external faculties included Shri Shikhar Behera, Dy. CME, Indian Railways, Ms Ananya Dutta Chowdhury, Deputy Labour Commissioner(P), Labour Commissionerate, Government of West Bengal, Shri Arijit Chakraborty, Chartered Accountant, Shri Pranab Kumar Sikdar, Faculty, ICAI-CMA, Ms. Debasree

Mukherjee, Chief Commercial Inspector, Indian Railways, Ms. Sayantani Paul, Chief Commercial Inspector, Freight Service, Indian Railways, Shri Gautam Roy, AFA, Indian Railways , Shri Biswajit Basak, AFA, Indian Railways, Shri Tarun Kumar Datta, AFA, Eastern Railway, Indian Railways, Ms Mita Roy, AFA, Indian Railways, Shri Santanu Mukherjee, Senior Audit Officer, O/o the Director General of Audit (Eastern Railways), Kolkata Shri Prosenjit Sen, O/o the Director General of Audit (Coal), Kolkata, Shri Joydeb Chakraborty, Senior Audit Officer, Office of the Principal Director Of Audit, Railway Production Units & Metro Railway, Kolkata, Shri Debasis Sinha, O/o the Director General of Audit (Eastern Railways), Kolkata, Shri Sandip Konar, Assistant Accounts Officer, Office of the Principal Accountant General (A&E), West Bengal, Shri Sabyasachi Pradhan, Assistant Audit Officer( Adhoc), Office of the Accountant General (Audit-II), West Bengal, Kolkata and Shri Hemanta Pal.



**DRAOs of 2019 and 2020 batch with Shri Atul Prakash, Principal Director, RTI, Kolkata and faculties of Regional Training Institute, Kolkata.**

**(C) Mid-Career Training Programme conducted by RTI, Kolkata from October 2022 to March 2023**

The Mid-Career Training Programme was commenced in the Department in the year 2021 for the Senior Audit Officers and Assistant Audit Officers having a certain length of service with the objective to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of

**(i) MCTP-Level 2 Training**

The MCTP Level 2 Training is imparted to officers who have completed seven years of service in cadre of Assistant Audit Officer. Two MCTP Level 2 trainings were conducted during the period from October 2022 to March 2023. One training was held

MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with. The following MCTP Trainings were conducted by RTI, Kolkata during the period from October 2022 to March 2023.

in the month of October 2022 officers and another training in the month of December 2022 wherein 29 and 24 officers respectively participated in the training. Soft skill topics on group dynamics, effective communication with internal and

external stakeholders, verbal and non-verbal communication, motivation, personal ethics, professional ethics were covered in the training along with technical topics like Auditing Sustainable Development Goals (SDGs) and introduction to the 2030 agenda of Sustainable Development Goals (SDGs), Gender Sensitisation, Adopting the Big Data approach, IAAD Big Data Policy and guidelines, Financial Markets and Capital Markets, Overview of Information Technology (IT) System; Risks in IT Environment, Cyber Security, IT (Amendment) Act 2008, Indian Computer Emergency Response Team (CERT-in).

Eminent faculties namely Shri Debajit Goswami, Asstt. Professor of NSOU, Ms. Aparupa Datta, Projects & Stakeholder Manager, Y-East, Ms. Sanjina Gupta, Founder and CEO, Rangeen Khidki Foundation, an NGO working in the field of Gender Sensitisation delivered lectures during the training.

A Field Trip to Sports Authority of India (SAI), Kolkata and ICMR-National Institute of Cholera and Enteric Diseases (NICED), Kolkata was arranged for the participants of the MCTP Level 2 Trainings during October 2022 and December 2022 respectively.



**Participants of MCTP-Level 2 having a Group Discussion during the training on soft skills**





**Ms Sanjina Gupta, Founder and CEO, Rangen Khidki Foundation discussing the topic of Gender Sensitization with the MCTP Level 2 participants**

## **(D) Knowledge Centre Activities**

### **(i) All India Training Programmes**

#### **(a) All India Training Programme on Railway Audit (Civil and Mechanical)**

The smooth working of Indian Railways is ensured by the various Technical departments as well as Non-Technical departments. In order to give the employees of the Railway Audit offices a better understanding of the functioning of the Mechanical and Electrical Departments of the Indian Railways, an All India Training Programme was conducted from 01February 2023 to 03 February 2023.

The Electrical General Services is responsible for the distribution of power supply to all Railway Services (except Traction purpose) and for the maintenance of passenger coaches (AC and non-AC coaches). The Power side of Electrical General Services is responsible for the installation, operation and maintenance of equipments' involved in the distribution of electricity to all Railway services (except Traction) and extension of power supply to

outsiders on Railway premises. HT 11kV supply is purchased from the State Electricity Boards and it is stepped down and distributed to various loads.

Mechanical Department, also known as Rolling Stock Department is responsible for maintenance of rolling stock including passenger coaches, freight wagons, Electrical Multiple Units/Mainline Electric Multiple Units, Diesel-Electric Multiple Units and Cranes.

Besides, it maintains large number of machinery & plant in workshops, EMU Car sheds, Coaching Depots, Freight Depots and other work centres. This department also formulates plans for procurement of rolling stocks, plant & machineries and ensures safety and reliability of stocks in train operations.

Officers from the Electrical as well as Mechanical Departments of Indian Railways were invited to deliver lectures for the training sessions on topics such as

“Role of Civil Engineering Department in Open Line Works and Construction Projects”, “Important points for preparation and checking of estimates of Construction Projects and Open Line Works”, “Role and function of Mechanical Department in planning and maintenance of mechanical assets”, “Internal Audit of Civil Engineering and Mechanical Engineering by Railway Accounts Department” etc.

The external faculties included Shri Jai Prakash Yadav, Chief Engineer, Shri Pankaj Kunwar, Chief Engineer, Shri Shikhar Behera, Dy. CME, Mr. K. A. J. Babu, Dy. Chief Engineer, Shri Suresh Prasad Singh, Executive Engineer Shri Tarun Kumar Datta, AFA, and Shri Jameeluddin, Senior Audit Officer, O/o the Principal Director of Audit (South Central Railway), Secunderabad. The topics relating to Mechanical Department, Case Studies discussed during the sessions were highly appreciated by the participants.



**Shri Atul Prakash, Principal Director, RTI, Kolkata with the participants and faculties of the training programme.**

#### **(b) All India Training Programme on Compliance Audit**

Compliance audit is an assessment as to whether the provisions of the applicable laws, rules and regulations made there under and various orders and instructions issued by the competent authority are being complied with. This audit by its very nature promotes accountability, good governance and transparency as it is concerned with reporting deviations, identifying weaknesses and assessing propriety.

The advent of Information Technology has changed the way we work in many ways, and audit is no exception. The ubiquitous

Computer System is undoubtedly one of the most effective business tools. The Information Technology has revolutionized the existing procedure of conducting the Compliance Audit and provided an aided tool in the hands of Auditors.

An All India Training Programme on Compliance Audit (01 March 2023 to 03 March 2023) was conducted with the vision to disseminate the best practices being followed by the Audit Offices. The Audit Paras/Reports printed in the Catalyst 2021 as well as awarded during the Audit Diwas

2022 were selected for discussion as Case Studies during the training programme along with the approved case studies developed by this Institute.

The inauguration of the training programme was done by Shri Anadi Misra, Accountant General (Audit-II), West Bengal, Kolkata. In the first two sessions of the training programme, Shri Uttam Das, Core Faculty, RTI, Kolkata and Shri Rahul Barua, Senior Audit Officer, Office of the Accountant General (Audit-II), West Bengal discussed about the Compliance Audit Risk Profiling and Preparation of Audit Plan, Execution & Reporting of Compliance Audit. Mohammad Suhail Fazal, Deputy Accountant General discussed about the Activity based planning for Compliance Audit being practiced by the Office of the Principal Accountant General (Audit-I), Madhya Pradesh.

Other significant topics discussed during the sessions of the training programme included Use of Data Analysis Model in Accounts and Audit offices in analysis of voucher data obtained through VLC, Use of

Remote Sensing and GIS in detecting encroachments and land use land cover changes in National Parks and Wildlife Sanctuaries with case studies, Use of Google Maps/ Google Earth in Public Works with case studies, Receipts Audit with Case Studies, Audit Issues of Land Acquisitions and Allotment of Properties of Noida with case studies, Presentation on Audit on Flaws in system adopted for preparation of Schedule of Rates with case studies.

Principal Director, RTI, Kolkata discussed Case Studies on Fraud and Risks. He also discussed the Audit of implementations of Sustainable Development Goals as well as the Case Studies prepared by RTI, Kolkata. The sessions were one of the most appreciated sessions.

After the completion of the training programme, the participants were taken for a boat ride on River Ganges. The tour was quite refreshing for the participants after the 3-day long training programme and the efforts of the Institute was acclaimed by the participants.



**Shri Uttam Das, Senior Audit Officer , Core Faculty, RTI, Kolkata while discussion on the Case Study developed by RTI, Kolkata.**

### **(c) All India Training Programme on Certification Audit of Railway Accounts**

The Government owned railways in India are a departmental Commercial Enterprise. Railway accounts should, therefore, not only secure the essential requirements of commercial accounting but also conform to the practices of government accounting.

This objective is achieved by keeping the accounts of the railways on a commercial basis outside the regular government account and by maintaining a link between the two to show the revenue earned and expenditure incurred in carrying out the activities of the railways.

An All India Training Programme on Certification Audit of Railway Accounts was arranged from 13 March 2023 to 17 March 2023 with the vision to disseminate these intricacies. The training commenced

with the sessions elaborating the Structure of the Railway Accounts and the Role and responsibility of Railway Accounts Department. The session was conducted by Shri Krishna Kant Goyal, FA&CAO (B&B). The training sessions also covered topics on Indian Railway Accounting Rules, Preparation of Railway Budget, various certificates issued by Audit, Computerised application software in the Accounts Department, various features of IPAS etc.

The external faculties included Abhijit Ray, Dy. FA & CAO , Indian Railways, Ms Mita Roy, AFA, Indian Railways, Siddhanta Kumar Pal, Sr. Section Officer, Indian Railways and Shri Sankar Chattopadhyay, Sr. Audit Officer (Retd.) and Shri Ranjan

Das, Senior Audit Officer, Core Faculty, RTI, Kolkata.

The course was highly appreciated by the participants and this Institute acknowledges

the co-operation extended by the Ministry of Railways by providing faculty for the training sessions.



**Shri Atul Prakash, Principal Director, RTI, Kolkata with the participants of All India Training Programme on Certification Audit of Railway Accounts**

## **(ii) 2nd Phase of the Online Training Support on “Auditing the Railway Authority of South Africa” - International Training Programme**

The 2nd Phase of Railway Audit Training to SAI South Africa was scheduled from 13.02.2023 to 17.02.2023 by International Wing of Headquarters

The sessions covered topics on approach on Railway Auditing, Telecommunication

system in Indian Railways, IT Audit in Indian Railways etc., and the speakers for the training sessions included Shri Nilotpal Goswami, Director General, Shri Vishal Bansal, Director General, Shri R Naresh , Director General, Ms Suhasini Gotmare,

Principal Director, Ms Tripti Gupta,  
Principal Director,  
Shri Atul Prakash, Principal Director, Ms.  
Sangeeta Purswani, Director, Shri Barun  
Jyoti Chanda, Senior Audit Officer, Shri S

P S Sagar, Senior Audit Officer and Shri  
Shishir Kumar, Assistant Audit Officer.

The training was highly appreciated by the  
participants of SAI, South Africa.



**Shri Atul Prakash, Principal Director, Regional Training Institute, Kolkata during one of the training session Online Training Support on “Auditing the Railway Authority of South Africa”**

### **(iii) Preparation of Structured Training Module (STM)/Case Studies**

Regional Training Institute, Kolkata prepared a Case Study on “Approval of Building Plan by PRIs” during the period and the Case Study has been approved and disseminated by Headquarters. It is available in SAI Training Portal. The Case Studies on “Fraudulent Payment of Legal Fees” and “Punctuality & Travel Time in

Indian Railways” have also been prepared and sent to Headquarters for approval.

The STM on “Legislative Framework and Accounting Framework of Panchayat Raj Institutions has been updated and approved by the Headquarters and has been uploaded to the SAI Portal. The STM on “Audit of Railway Traffic Earning” has been peer

reviewed and the compliance of the Peer Review has been forwarded in the month of December 2022.

### **(E) Regional Advisory Committee Meeting**

The Annual Meeting of the Regional Advisory Committee was held on 22 February 2023. The meeting was chaired by Ms. Suparna Deb, Director General, Office of the Director General of Audit (Mines).

The Committee assessed the training programmes conducted by Regional Training Institute, Kolkata till the month of February, 2023 and also discussed the impact assessment of trainings, sharing of domain experts as faculties etc. The Committee appreciated the

efforts of Regional Training Institute, Kolkata in hiring domain experts from IITs, ICAI, ICMAI, ISI, ISRO-NRSC etc.

The discussion on finalization of the COTP for 2023-24 was also undertaken during the meeting and suggestions were received from the representatives of user offices. The COTP for the 2023-24 was finalized after incorporating the suggestions made by the RAC Members.



**Members of the Regional Advisory Committee on the meeting held on 22.02.2023**



## **(F) General Training**

### **(i) Commercial Auditing including Companies Act 2013**

Companies Act 2013 deals with the formation, regulation, responsibilities, and dissolution of companies. It was introduced to replace its predecessor so that the act is more in accordance with the current corporate scenario. Additionally, this act also aims to encourage growth and development of the economy by simplifying the process of setting up and maintaining an organisation. To this end, many of the rules and regulations mentioned in Companies Act 1956 has been revamped and modernised. The entities established under the Companies Act, 1956 or Companies Act 2013 are audited by the Commercial Audit offices of our Department as per the Section 19 of CAG's (DPC) Act, 1971.

The Institute conducted a training programme on Commercial Auditing including Companies Act 2013 from 31 October 2022 to 04 November 2022.

The faculties for the training comprised Shri Arijit Chakraborty, Chartered

Accountant, Shri Prosenjit Sen, Senior Audit Officer, Office of the Director General Of Audit (Coal), Kolkata, Shri Falguni Bandyopadhyay, Senior Audit Officer and Shri Vivek Kumar Sharma, Senior Audit Officer from the Office of the Director General Of Audit (Mines), Kolkata.

Topics covered in the training were Overview of Annual Financial Statements and General Provisions for preparation of Balance Sheet and Profit & Loss Account according to Companies Act 2013, Government Companies and Audit mandate of Govt. Companies for CAG's Audit. Procedure relating to Certification Audit (Supplementary Audit) of Annual Accounts of Government Companies, Audit of items of Financial Statements (Balance Sheet, Profit & Loss Account and Cash Flow), Opinion on the Financial Statements Consolidation Process and Points of concern during Audit of CFS. The satisfaction level of the course was 4.87.



**Shri Prosenjit Sen, Senior Audit Officer, Office of the Director General of Audit (Coal), Kolkata during his session on Audit Planning, Audit Objectives, Materiality, Risk Analysis, Concept of Assertions, Approach and Sampling**

## (ii) Contract Management

Contract management is the process of managing agreements, from their creation through to their execution by the chosen party, and to the eventual termination of the contract. Key activities involve performance analysis against the contract terms to maximize operational and financial performance and to identify and mitigate financial and reputational risk through non-compliance with contract terms. The topic is important for the officials posted at

Headquarters in offices as well as those posted in the Field Audit Party.

The training programme was inaugurated on 28 December 2022 by the Principal Director wherein he had highlighted the importance of Contract Management. Ms. Narayana S. L. Monica, Deputy Manager (Civil), Coal India Limited discussed about the Terms and Conditions of Contract, Significant clauses in contract and New Procurement Processes in the first two sessions of the training programme. Shri

Anup Kumar Dutta, Assistant General Manager, Hindustan Copper Limited discussed about the types of the Procurement and Evaluation of Tenders in the 3<sup>rd</sup> and 4<sup>th</sup> sessions of the training programme. Shri Sandesh Kumar Nagotia, Senior Audit Officer, and Shri Santanu Mukherjee, Senior Audit Officer discussed the Performance Audit of Contract Management of Public Works Department

and Railways in the training sessions on 29.12.2022. Shri Shyamal Sarma, Senior Audit Officer discussed audit issues along with case studies on Contract Management in the Public Sector Undertaking (PSUs).

The participants appreciated the discussion of the case studies as well as the practical examples shared by the faculties and acknowledged that the discussion would help them in future performance audits.



**Ms. Narayana S.L.Mounica, Deputy Manager(Civil), Coal India Limited during her session on Terms and Conditions of Contract, Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, New Procurement Processes**

### **(iii) Audit of Contracts and Tenders including Public Works**

A proper tendering process is one of the building blocks of a sound governance system. Procedure for the acceptance of

tenders and awarding of contracts, in government or private organizations, must be transparent, fair and open.

Objectives of tender and contract audit are inter alia as follows:

- (i) Assessing the present controls of the organization over the tendering process.
- (ii) Identifying cost saving measures and effective utilization of resources.
- (iii) Prevention and detention of frauds and errors.

A five-day training programme was arranged on Audit of Tenders and Contracts commencing from 06 February 2023. The course module included Purpose of tendering, Pre-requisites of Tendering, Stages of Tendering process, Types of Tender, Tender Evaluation stage, finalization of Tender, Post Tendering process.

Shri Sibsankar Chakraborti, Superintending Engineer, P.W.(Road) Directorate, Government of West Bengal took the training sessions on Introduction to Public Works, different kind of PW Works, preparation of Estimates, preliminary estimates etc., provision in the Preliminary estimates for probable escalation in cost etc. Shri Shamideep Bhattacharya, Executive Engineer, Government of West Bengal imparted training on -- Detailed Estimates-basis of preparation, Difference between Preliminary and Detailed estimates, Schedule of rates- Scheduled/Non-Scheduled items, items-analysis rates, Provision for contingencies in different kinds of works, Recasting of estimates-Supplementary/Revised estimate-Addition, Alterations and substitution of items - analysis of rates.



**Shri Atul Prakash, Principal Director, RTI, Kolkata during his Case Study discussion on Case Study: Control Management of UP Road Works and Irrigation**

#### **(iv) Audit of Public Private Partnerships:**

India has systematically rolled out a PPP program for the delivery of high-priority public utilities and infrastructure and, over the last decade or so, developed what is perhaps one of the largest PPP Programs in the world.

With close to 2000 PPP projects in various stages of implementation, according to the World Bank, India is one of the leading countries in terms of readiness for PPPs.

The Government of India (GoI), in FY 2019-20, undertook a first-of-its-kind and a whole-of-government exercise to lay the infrastructure vision for the country. Pursuant to which, the National Infrastructure Pipeline (NIP), detailing the infrastructure vision for the country, was released in December 2019. NIP envisages investment of Rs.111 lakh crores over five-year period (2020-25). With annual average investment of ~Rs.22 lakh crore this is a significant step-up of ~2.5 times vis-à-vis historical levels. Public Private Partnerships (PPP) in infrastructure represent a valuable instrument to speed up infrastructure development in India and bridge the gap envisaged under NIP.

Currently, there are 7600 projects under NIP.

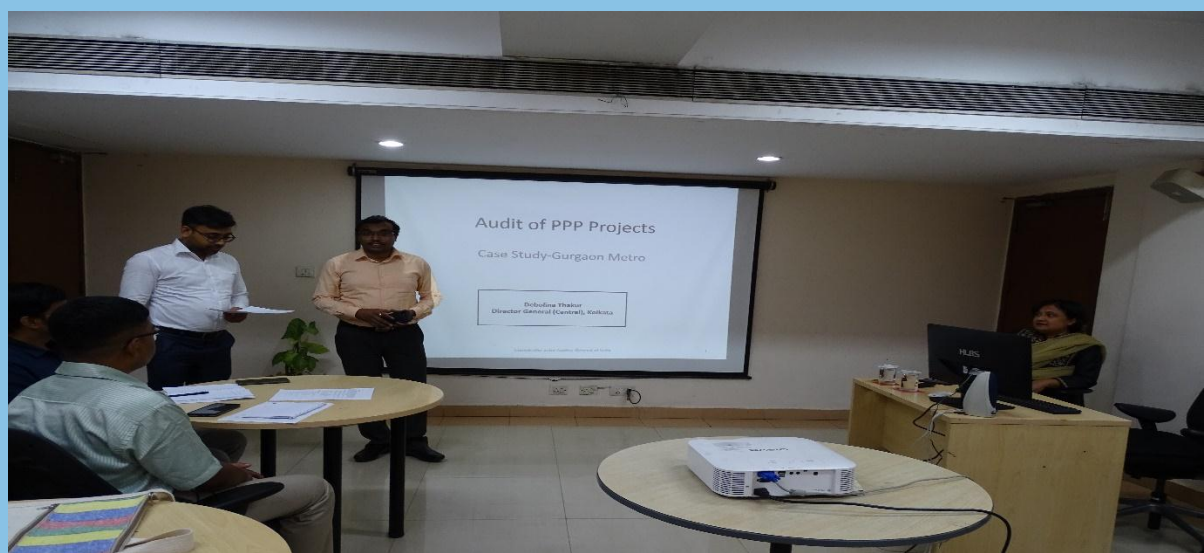
In view of the above facts, the role of public auditors, therefore, becomes critical in assessing whether such arrangements are truly in public interest and are also fair and balanced in sharing of risks as well as rewards.

Regional Training Institute, Kolkata arranged a training programme on Audit of Public Private Partnership from 13 March 2023 to 17 March 2023. The training was focussed on providing clarity of the founding stones of PPP model to the participants as well as to give them a clearer picture of the role of audit by usage of Case Studies.

Shri Anil Shukla, Joint Secretary and Ms. Amrita Singh, OSD from Finance Department, Government of West Bengal, Dr. Soumendra Nath Ari, Technical Officer, Health Department, Govt. of West Bengal, Shri Tapas Kumar Mandal, Director General (Civil), Kolkata Municipal Corporation, Ms. Debolina Thakur, Director General, O/o the Director General of Audit (Central), Kolkata and

Shri Atul Prakash, Principal Director, RTI, Kolkata were amongst the faculties who delivered lectures during the training

programme and shared their vast experience on PPP projects.



**Ms Debolina Thakur, Director General (Central), Kolkata during her discussion on Case Study of Audit of PPP- Gurgaon Metro.**

**(v) Other General Training Programmes conducted by Regional Training Institute, Kolkata:**

In addition to the aforementioned training programmes, the following training programmes were also conducted by the General Training Section of Regional Training Institute, Kolkata during the period from October 2022 to March 2023:

Sl. No	Name of the training programme	Name of the Faculties for the training programme	
		Within IA&AD	Other than IA&AD
1	ISSAI Guidelines with ethics and values in public governance (17-10-2022 to 20-10-2022)	1. Shri Rupam Bhattacharjee, Senior Audit Officer 2. Shri Mukesh Sharma, Senior Audit Officer	NIL
2	Audit of Consolidated Financial Statement	1. Shri Mukesh Sharma, Senior Audit Officer, Office of the	1. Arijit Chakraborty, Chartered Accountant, Associate Chartered Accountants

	(09-11-2022 to 11-11-2022)	Director General of Audit (Coal), Kolkata	
3	Financial Audit and Accounts of Autonomous Bodies (21-11-2022 to 24-11-2022)	1. Shri Sujit Kumar Ray, Senior Audit Officer 3. Shri Moloy Mohan Das, Senior Audit Officer 4. Shri Sujit Sharma, Assistant Audit Officer	1. Shri Tapas Sengupta, Director (Retired) 2. Shri Asim Kumar Jha, Finance and Accounts Officer, Central Glass and Ceramic Research Institute, Kolkata 3. Shri Priyam Mukherjee, Finance and Accounts Officer, Institute of Chemical Biology
4	Audit of Mines (28-11-2022 to 30-11-2022)	1. Shri Sujit Kumar Das, Senior Audit Officer 2. Shri Wasim Baksh, Senior Audit Officer 3. Shri Khushi Lal Singh, Assistant Audit Officer	1. Shri E.Karthikeyan, Chief Manager (M),Coal India Ltd. 2. Shri Salil Kumar Nag, AGM(Mines), Hindustan Copper Ltd.
5	Overview of IFMS along with overview of middleware server (05-01-2023 to 06-01-2023)	1. Shri Krishna Chandra Kundu, Assistant Accounts Officer	1. Shri Debabrata Das, IAO & OSD, Finance Department, Government of West Bengal
6	Preparation of Finance and Appropriation Accounts, Government Accounting System(GASAB) (09-01-2023 to 11-01-2023)	1. Shri Narayan Chandra Das, Senior Administrative Officer 2. Shri Subhankar Mandal, Assistant Accounts Officer	NIL
7	Financial Attest Audit Manual and Financial Attest	1. Shri Vinod Parihar, Deputy Accountant General 2. Ms. Jyotsna Lakra (Toppo), Senior Audit Officer	NIL

	Audit Guidelines with reference to Checking of Vouchers/Challans (16-01-2023 to 20-01-2023)	3. Siby John, Senior Audit Officer 4. Ms Kanika Mitra (Bose), Senior Audit Officer 5. Shri Krishna Chandra Kundu, Assistant Accounts Officer	
8	Seminar on RTI Act, 2005 (15-02-2023 to 17-02-2023)	1. Ms Aditi Sharma, Senior Deputy Accountant General 2. Shri Raju Hazra, Assistant Accounts Officer(Adhoc)	1. Shri Tapas Sengupta, Director (Retired)
9	Goods and Services Tax (20-02-2023 to 24-02-2023)	1. Shri Deepak Kumar, Assistant Audit Officer 2. Shri Amit Srivastava, Assistant Audit Officer	1. Shri Birojit Roy, Assistant Commissioner, CGST, Haldia, Kolkata Zone 2. Shri Subrata Mitra, Assistant Director, National Academy of Customs, Indirect Taxes & Narcotics
10	Seminar on Indian Accounting Standards (20-03-2023 to 24-03-2023)	1. Shri Falguni Bandyopadhyay, Senior Audit Officer	1. Shri Vivek Agarwal, Chartered Accountant, ICAI, ICSI 2. Shri Arindam Sengupta, Chartered Accountant, ICAI 3. Gopal Jain, Chartered Accountant

## (G) Information Technology Training

### (i) Training on e-Governance, iBEMS and PFMS

During the 1980s and early 1990s initial attempts towards e-Governance were made basically focusing towards networking government departments and developing inhouse government applications in the areas of defence, economic monitoring,

planning and the deployment of IT to manage data-intensive functions related to elections, census, tax administration etc.

e-Governance in India has steadily evolved from computerization of Government Departments to initiatives that encapsulate

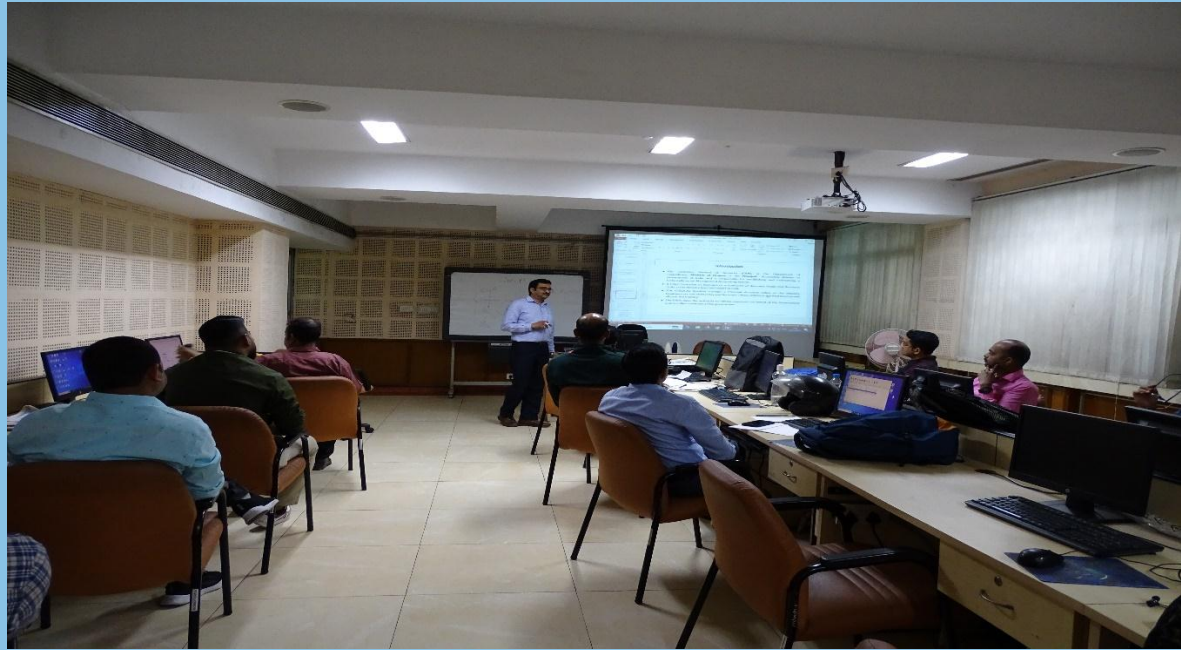


the finer points of Governance, such as citizen centricity, service orientation and transparency. Lessons from previous e-Governance initiatives have played an important role in shaping the progressive e-Governance strategy of the country.

The "e-Governance, iBEMS and PFMS" course has been designed to equip participants with the necessary background and understanding on structured approach for conceptualization of eGovernance initiatives, National e-Governance Plan (NeGP) along with imparting knowledge on the Integrated Budget and Expenditure Monitoring System (BEMS) with Public Financial Management System (PFMS). In order to accommodate the request of user offices, the training was conducted twice during the period October 2022 to March 2023.

The training covered topics on Introduction to e-Governance, NeGP, Digital India Framework. introduction to PFMS/IFMS, discussion on EIS Module of PFMS, PFMS

functionalities in IA&AD, generation of different reports in PFMS as per user requirement, objectives & functionalities of i-BEMS, role of PAO in i-BEMS, Role of i-BEMS in PFMS scenario etc: The faculties for the training included Shri Motiur Rahman, Senior Technical Director, National Informatics Centre, Kolkata, Shri Pinakee Dey, Senior Accounts Officer, Office of the Controller General of Accounts, Kolkata, Shri Sandip Konar, Assistant Accounts Officer, Office of the Principal Accountant General (A&E), West Bengal, Shri Pritam Ghosh, Assistant Audit Officer, Office of the Director General Of Audit(Central), Kolkata and Shri Pankaj Kumar Sardar, Assistant Audit Officer (P), Office of the Accountant General (Audit-II), West Bengal, Kolkata, Shri Jhuntu Dasgupta, Assistant Audit Officer, Regional Training Institute, Kolkata and Shri Subrata Paul, Senior Auditor, Office of the Principal Accountant General (Audit), Chhattisgarh, Raipur.



**Shri Sandeep Konar, Assistant Accounts Officer, Office of the Principal Accountant General (A&E), West Bengal during the training session of iBEMS.**

## (ii) Ms Excel Advance

Microsoft Excel is a powerful spreadsheet application that has been used for decades in various industries and fields. It was first released in 1985 for Macintosh computers and was later released for Windows in 1987. Excel has since become the industry standard for spreadsheet software and is used by millions of people worldwide. Excel allows users to organize, manipulate, and analyze large amounts of data in a user-friendly interface. It offers a wide range of features, including graphing tools, pivot tables, formulas, and macros. With these features, users can perform complex calculations, generate charts and graphs, and automate repetitive tasks. Microsoft

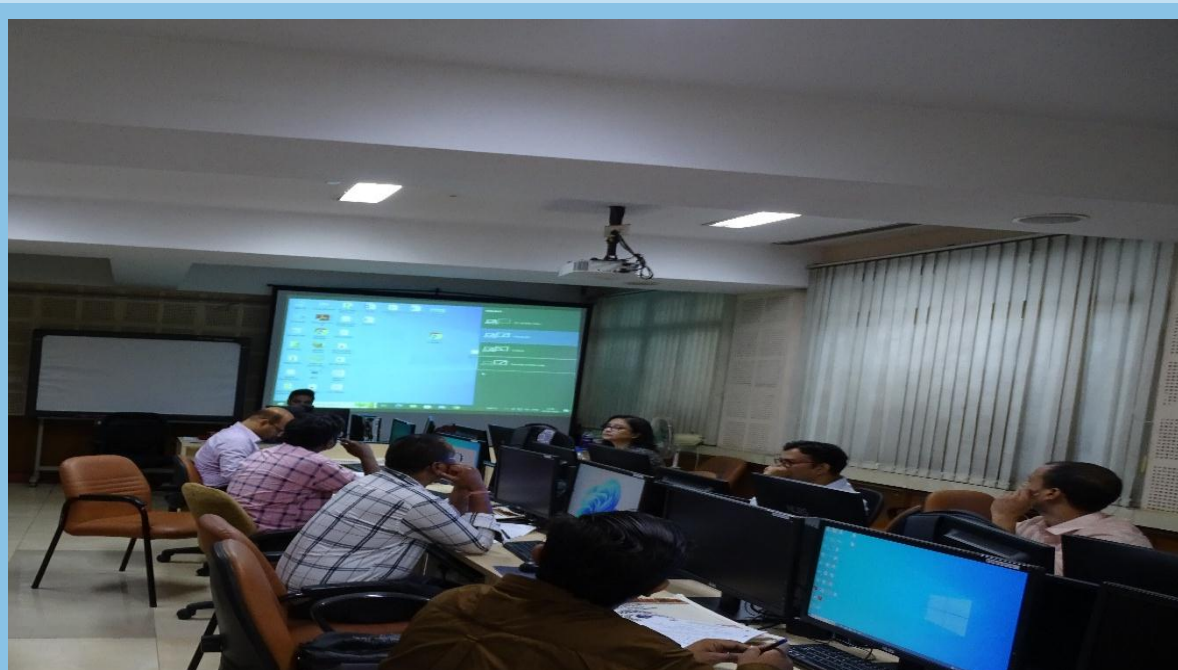
Excel is a powerful spreadsheet software that offers both basic and advanced features. The features available in MS Excel Advance which are not available in MS Excel Basic inter alia are detailed below:-

- (a) **Functionality:** Excel Basic provides the basic functionality for creating and editing spreadsheets, while Excel Advance provides more advanced features, such as macros, pivot tables, and complex formulas.
- (b) **User Interface:** The user interface for Excel Basic is simpler, with fewer menus and options, while Excel Advance has a more complex user interface with many more features and options.

- (c) Complexity of Formulas: Excel Basic has a limited set of basic formulas, while Excel Advance provides a much wider range of advanced formulas and functions, allowing users to perform complex calculations.
- (d) Automation: Excel Advance provides the ability to automate tasks using macros, while Excel Basic does not have this feature.
- (e) Data Analysis: Excel Advance provides advanced data analysis tools, such as pivot tables and charts, which are not available in Excel Basic.

Excel Basic is suitable for simple data entry and calculations, while Excel Advance is better suited for more complex data

analysis and automation tasks. In order to provide the participants an overview of the utility tools available in MS Excel Advance, a three-day training programme from 20.03.2023 was arranged by the Institute. The topics covered in the training were importing different types of files into Excel for analysis, calculations using formulas and functions, Excel Power Query- Cleaning, Sorting, Filtering data using Excel Power Query, Data Analysis with Excel Pivot Table and Appending and merging data using excel Power Query. The training was imparted by Shri Sushovan Chatterjee, Assistant Audit Officer, Regional Training Institute, Kolkata and the satisfaction level of the course was **4.77**.



**Shri Sushovan Chatterjee, Assistant Audit Officer (IS Training) during the session on MS Excel Advance**

**(iii) Other IT Training Programmes conducted by Regional Training Institute, Kolkata:**

In addition to the aforementioned IT training programmes, the following IT training programmes were also conducted by the IS Wing of Regional Training Institute, Kolkata during the period from October 2022 to March 2023:

Sl. No	Name of the training programme	Name of the Faculties for the training programme	
		Within IA&AD	Other than IA&AD
1	IDEA (17-10-2022 to 21-10-2022)	1. Shri Avnindra Kumar Rai, Deputy Accountant General	NIL
2	IT Audit (21-11-2022 to 25-11-2022)	NIL	1. Shri Bikash Kumar Mahanti, Senior Audit Officer (Retd.)
3	IDEA (12-12-2022 to 16-12-2022)	NIL	1. Shri Bikash Kumar Mahanti, Senior Audit Officer (Retd.)
4	IT Audit (19-12-2022 to 23-12-2022)	1. Shri Gaurav Rai, Director	1. Shri Bikash Kumar Mahanti, Senior Audit Officer (Retd.)
5	Oracle PL-SQL (23-01-2023 to 30-01-2023)	NIL	1. Shri Animesh Deb Roy
6	Workshop on IS Audit of status of computerisation of Land Records in West Bengal (07-02-2023 to 08-02-2023)	1. Shri Vikash Kumar, Director 2. Shri Arijit Sinha, Senior Audit Officer 3. Shri Abdul Barri M, Senior Audit Officer	NIL
7	Workshop on e-procurement (24-02-2023)	1. Shri Anil Kumar Goyal, Senior Audit Officer	1. Shri Robin Das, Software Support Personnel , National Informatics Centre, Kolkata

		2. Shri Rudra Prasanna Rath, Senior Audit Officer 3. Shri Pramod Kumar Pani, Assistant Audit Officer	2. Shri Bhaskar Rao Boddopally, Software Support Personnel (SSP), RICMS
8	Oracle PL-SQL (27-02-2023 to 03-03-2023)	NIL	1. Shri Animesh Deb Roy
9	e-Procurement, GeM (01.03.2023 to 03.03.2023)	1. Shri Tufan Adhikari, Senior Audit Officer 2. Shri Sabyasachi Pradhan, Assistant Audit Officer( Adhoc) 3. Shri Pabitra Kumar Jana, Assistant Accounts Officer	NIL
10	Data Analytics (13-03-2023 to 17-03-2023)	1. Shri Mukesh Sharma, Senior Audit Officer	1. Shri Bikash Kumar Mahanti, Senior Audit Officer (Retd.)

**(H) Training Programmes conducted on behalf of user offices and Infrastructure provided to the user offices for conduction of In-House Trainings/ Meetings**

Regional Training Institute, Kolkata has two IT Labs and a Conference Room. The Institute facilitates the user offices to conduct training programmes by providing the infrastructure for conducting the training programmes. During the period from October 2022 to March 2023 , the following training programmes were conducted by the facilitation of Regional Training Institute, Kolkata:

Sl. No	Name of the training programme	Duration	Name of the user office on whose
1	Major Schemes running in ULBs viz PMAY, SBM, NULM, AMRUT	31.03.2023	Office of the Accountant General (Audit-II), West Bengal
2	Integrated Financial Management System	13.02.2023	

3	Training on Land Records	07.02.2023	
4	OIOS	30.01.2023 to 03.02.2023	
5	Tripartite meeting of PSUs	09.01.2023, 11.01.2023, 13.01.2023, 16.01.2023 and 18.01.2023	
6	In-House Training on maintenance of absolute integrity, devotion to duty, ethical standards and honesty in public life employees of IA&AD	27.12.2022	
7	Preparation of Hindi Quarterly Report	23.12.2022	
8	IT Lab for holding training on OIOS	28.11.2022 to 02.12.2022	Office of the Principal Accountant General (Audit-I), West Bengal

### **(I) Training imparted to the user offices and outside IA&AD**

Excellence and quality performance of all training institutions is highly dependent on the most valuable asset -- the faculty members. Therefore, Training institutions need to ensure that adequate support and opportunities in training and development are provided to the faculty members. Faculty members have a positive perception towards institutions role when they are granted permission to participate in training and development programs as well as send for imparting training to the offices under this department as well as offices of other departments.

In this endeavour, faculties of Regional Training Institute, Kolkata were sent for imparting trainings to the offices outside RTI, Kolkata, the details are as follows:

:

Sl. No	Name of the training programme	Date of Training	Number of sessions	Office wherein the training programme was conducted	Name of the faculty
1	Maintenance of absolute integrity and ethical standards	27.12.2022 (FN)	2	Office of the Accountant General (Audit-II), West Bengal	Shri Ujjal Bose, Senior Audit Officer
2	Devotion to duty & honesty in Public life employees of IA&AD	27.12.2022 (AN)	2		Shri Uttam Das, Senior Audit Officer
3	Orientation Training programme on Central Civil Services (Conduct) Rules, 1964 for the Graduate Engineer Trainees	10.01.2023	1	Netaji Subhas Administrative Training Institute	Shri Ujjal Bose, Senior Audit Officer
4	Maintenance of absolute integrity, devotion to duty, ethical standards and honesty in public life employees of I&AD	14.02.2023	2	Office of the Accountant General (Audit-II), West Bengal	Shri Deepak Kumar Singh, Assistant Audit Officer
5	Training on GFR Guidelines	27.02.2023	4	The Institute of Cost Accountants of India	Shri Ujjal Bose, Senior Audit Officer Shri Deepak Kumar Singh, Assistant Audit Officer

## **(J) Publication of Hindi Magazine “Gyan Amrit”**

Regional Training Institute, Kolkata under the guidance of Principal Director promotes the use of official language among the officers and officials of the Institute. The progress in Hindi correspondence and compliance to the Annual Program are monitored via regular meetings of the official language implementation committee on quarterly basis. These meetings are chaired by the HOD and attended by all the sections/ branch officers in charge.

Regional Training Institute, Kolkata disseminated its first e-magazine “**Gyan Amrit**” in the month of January 2023. The title of the magazine was coined through In-House competition and the name “Gyan Amrit” was proposed by Ms Parijat Saikia, Assistant Audit Officer (Faculty) who was declared winner of the competition.

The magazine was circulated to all the offices and was highly appreciated by the offices.

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