

The Banyan Tree



Regional Capacity Building and
NEWSLETTER JANUARY TO MARCH 2025
Knowledge Institute, Kolkata

From the Director General's Desk



Dear Readers,

I am pleased to present the fourth-quarter edition of The Banyan Tree for the 2024–25 financial year. This issue proudly features Kolkata's iconic Marble Palace on the cover—a striking tribute to the city's rich architectural legacy.

Rajendra Nath Mullick's residence, turned into a museum, is one of the most elegant and palatial nineteenth century mansions in North Kolkata. Built by a French architect in 1835, the enormous facade of the palace has a grand entrance with stucco work and six fluted Corinthian columns, topped by an elaborately ornamented triangular pediment. The garden encircling the palace is dotted with marble fountains and statues of gods and goddesses from Greek and Hindu pantheon, notable among which is a stunning statue of "Leda and Swan", and also houses a zoo, popular as 'Nilamani Niketan'. Around 90 varieties of patterned marble had been used on the floors of the mansion, giving it the name of Marble Palace. The palace contains large volumes of western sculpture, antiques such as chandeliers, clocks, urns etc., and paintings including oil paintings from famous artists such as Ruben and Sir Joshua Reynolds.

During this quarter, we successfully organized three All-India Training Programs on 'Auditing through Remote Sensing and GIS', 'Workshop on Compliance Audit', 'Audit of Railway Stores'. Additionally, we conducted Orientation Training for Supervisors and DRAOs/DPAOs, along with various General and IT Training Programs.

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

Feel free to reach out to us at rtikolkata@cag.gov.in.

**Uday Shankar Prasad
Director General
RCB&KI, Kolkata**

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ALL INDIA TRAINING PROGRAM ON AUDITING THROUGH REMOTE SENSING AND GIS

Geographical Information System (GIS) is a sophisticated, computer-based tool used for collecting, managing, analyzing, and visualizing spatial data. It enables the capture, storage, retrieval, modification, and display of geographic information, often through layered maps and 3D visualizations. By analyzing spatial relationships, GIS helps in organizing complex data into intuitive formats that support informed decision-making.

In the field of public audit, GIS plays a vital role in examining areas such as the social sector, environment and forests, water bodies, and land-use planning. It enhances audit effectiveness by providing spatial insights that are not evident in traditional data. Notably, ISSAI 5540 provides practical guidance on using GIS as an audit tool, particularly in auditing disaster management and related aid, and encourages auditors to adopt geospatial technologies for better audit outcomes.

In alignment with its objective to empower auditors with advanced tools, the Regional Capacity Building and Knowledge Institute, Kolkata conducted an All India Training Program on Auditing through Remote Sensing and GIS from 24th to 28th February 2025. The training covered essential topics such as the Indian Space Programme, remote sensing concepts, digital image processing (DIP), GIS fundamentals, map projections, GPS basics, and the application of GIS in audits. Sessions were delivered by expert scientists and engineers from NRSC, ISRO Kolkata, along with Mr. Anand JJS and Ms. Meena PV, Senior Audit Officers and core faculty members from RCB&KC, Bengaluru.



Shri Anindya Dasgupta, Accountant General, with the Participants of All India Training program on Auditing through Remote Sensing and GIS.



Shri Anindya Dasgupta, Accountant General, presents Participation Certificates to the attendees of the All India Training Program on Auditing through Remote Sensing and GIS.



Dr. Suparn Pathak, Dy. General Manager presents Participation Certificates to the attendees of the All India Training Program on Auditing through Remote Sensing and GIS.

ALL INDIA WORKSHOP ON COMPLIANCE AUDIT

Compliance audit involves evaluating whether the provisions of applicable laws, regulations, and orders are being properly followed. This audit plays a critical role in promoting accountability, good governance, and transparency by identifying deviations, weaknesses, and assessing propriety. In March 2025, RCB&KI, Kolkata, organized an in-depth workshop on compliance audit.

The program began with an overview of the CAG's DPC Act, 1971, auditing standards related to compliance audits, public sector auditing, compliance audit guidelines, audit design matrix, risk assessment in audit planning, the preparation of the annual compliance audit plan, and case study discussions. During the course, Mr. Atul Prakash, Accountant General, Office of the Accountant General (Audit-II), Odisha, Bhubaneswar, along with four group officers, shared their valuable insights and experiences on compliance audits with the participants. The course was highly regarded, earning an impressive rating of 9.31.



Shri Atul Prakash, Accountant General, during his session in the Compliance Audit workshop.



Participants of the All India Workshop on Compliance Audit, along with the core faculty members of RCB&KI, Kolkata



Shri Rajkishore Mohapatra, Senior Audit Officer, Principal Accountant General (Audit-I), Odisha, Bhubaneswar (also known as RK Didactics on Youtube), during his session at the Compliance Audit workshop.

ALL INDIA TRAINING ON AUDIT OF RAILWAY STORES

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, is recognized as the knowledge center for the Local Governance and Transport sectors. To promote excellence and share best practices in these fields, a training program on the Audit of Railway Stores was conducted from 20th to 24th January 2025.

The program began with an inaugural session and a brief introduction of the participants. Throughout the course, several key topics were covered, including the organization of the Stores Department and classification of stores, objectives and functions of the Materials Management Department, procurement policies, indents, and tenders, nomenclature of stores, stores accounting and the responsibility for purchase of stores, computerized accounting of store transactions, audit of store purchases, fundamental principles of contracts for store purchases, scrutiny of store contracts, the annual programme system for purchases, receipt and custody of stores, management of scraps, stock verification, the general procedure for purchasing railway sleepers, scrutiny of stock verification reports, Materials Management Information System (MMIS), audit procedures for returned and imported stores, and case studies.

Experienced faculty members led the training and shared valuable insights with the participants. The course was highly appreciated, receiving an overall rating of 9.56 from the participants.





Shri Subhasis Banerjee, Senior Audit Officer, Director General of Audit, Eastern Railway, Kolkata, during his session in the All India Training on Audit of Railway Stores.



Participants of the All India Training on Audit of Railway Stores, along with the core faculty member Shri Ranjan Das, Senior Audit Officer, RCB&KI, Kolkata

AUDIT OF PUBLIC PRIVATE PARTNERSHIP

The Institute organized a training program on "Audit of Public Private Partnership (PPP)" for user offices from 10th to 13th March 2025. The session began with an inauguration, followed by an introduction to Public-Private Partnerships, covering topics such as the meaning of PPP, essential conditions for PPP, the need for PPP, objectives, risks involved, and benefits. The training further addressed Model Concession Agreements, appraisal and approval of PPP projects, the auditing process of PPPs, the mandate for auditing PPP projects, international auditing standards and guidelines for PPP audits, scope and objectives of PPP audits, types of documents to be audited, when a project should undergo public audit, audit methodology, and reporting audit findings and recommendations, along with case studies. Experienced faculty members, including a Chartered Accountant, a Group Officer, and Senior Audit Officers, shared valuable insights with the participants. The course was highly appreciated, earning an overall rating of 9.55 from the participants.

Shri Sadanand Naskar, DAG, o/o the Pr. AG, Jharkhand, Ranchi during his session.



Shri Arijit Chakraborty, Chartered Accountant with the participants of PPP

ORIENTATION TRAINING FOR SUPERVISORS AND DRAAOS/DPAOS

The Regional Capacity Building and Knowledge Institute organized a comprehensive training program for user offices from 13th January to 21st February 2025, with 29 participants. The course provided an overview of the department, covering key rules, regulations, and essential audit procedures, along with skills in noting and drafting. Participants also gained hands-on experience with various IT software tools, including OIOS, e-HRMS, e-Office, IDEA, and Tableau, as well as learning IT audit techniques.

The program emphasized personality development and communication skills to enhance effective interactions with auditee organizations. It covered a wide range of topics, including enthusiasm, taxes and tax laws, advanced MS Excel features, and Hindi Rajbhasha. Further, the training explored computer-assisted audit techniques, transparency, creative problem-solving, delegation of financial powers, constitutional provisions related to the budget, adherence to the Code of Ethics within the CAG office, professional growth opportunities, and gender sensitization.

All participants had the opportunity to showcase their presentation skills through individual and group presentations. As part of the training, they visited the Alipore Museum (Jail Museum), where they were guided by the museum's authority. The course received an impressive rating score of 9.34.



Shri Sarat Chaturvedi, Director General, RCBKI, Kolkata, and core faculty members during the *inauguration* of the Orientation Training.



Shri Manish Kumar, Principal Accountant General, Audit-II, West Bengal, Kolkata, during his session at Orientation Training.



Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, Kolkata, and Ms. Dipa Mitra, Associate Professor, IISWB with the participants of Orientation Training.



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



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



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



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



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



Shri Naveen Prajapati, Retd. Sr. Manager (O.L.) during his session at Orientation Training.



Shri Joydeep Mukherjee, AAO, C&AG office, during his session at Orientation Training.



Shri Ujjal Bose, Core Faculty member, RCB&KI, Kolkata, during his session at Orientation Training.



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



Shri Tapas Mukhopadhyay, PS to Director General, RCB&KI, Kolkata presents a memento to the Director, Alipore Museum (Jail), Kolkata.

Ms. Parijat Saikia, Asst. Audit Officer, Shri Arijit Bagchi, Shri Tapas Mukhopadhyay from RCB&KI, Kolkata with the participants of Orientation Training in Group photo at Alipore Museum.



Shri Rajeev Kumar Sahu, Core faculty member, RCB&KI, Kolkata during his session in Orientation Training program.



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



TRAINING ON AUDIT PLANNING, AUDIT EVIDENCE AND AUDIT REPORTING

Audit Planning, Audit Evidence and Audit Reporting are the backbone of the Audit Department. To strengthen the competencies of departmental auditors, a specialized training program was organized from 28th to 30th January 2025. The objective of the training was to equip auditors with the knowledge and skills required to effectively plan audits, collect and evaluate audit evidence, and produce clear, accurate, and impactful audit reports. The training covered best practices in areas such as risk assessment, materiality, documentation standards, and the use of technology in auditing. Key topics included:

- **Audit Planning:** Types and levels of planning, the planning process and methodologies, mapping of the audit universe, ranking of auditable units, defining audit criteria and objectives, conducting risk assessments, preparing audit design matrices, statistical sampling, and the overall benefits of structured audit planning.*
- **Audit Evidence:** Understanding the concept and types of audit evidence, methods of evidence collection and evaluation, documentation practices, and the integration of IT tools in evidence management.*

- **Audit Reporting:** Structuring audit reports from memo to final output, ensuring clarity and compliance with the prescribed style guide, understanding forms and timing of submission, and covering various types of reporting – including compliance, performance, and financial audit reporting.

Additionally, the training featured a case study discussion on audit planning, evidence, and reporting, using examples from Union and State reports. The course also explored the role of Artificial Intelligence (AI) tools in audit planning, evidence gathering, and reporting, along with the role of OIOS. The training was highly appreciated by participants, earning an impressive average rating of 9.64, reflecting its



Shri Sadanand Naskar, Deputy Accountant General, Office of the Principal Accountant General, (Audit), Jharkhand, Ranchi during his session in training on Audit Planning, Audit Evidence, and Audit Reporting.

TRAINING ON IT AUDIT THEORY

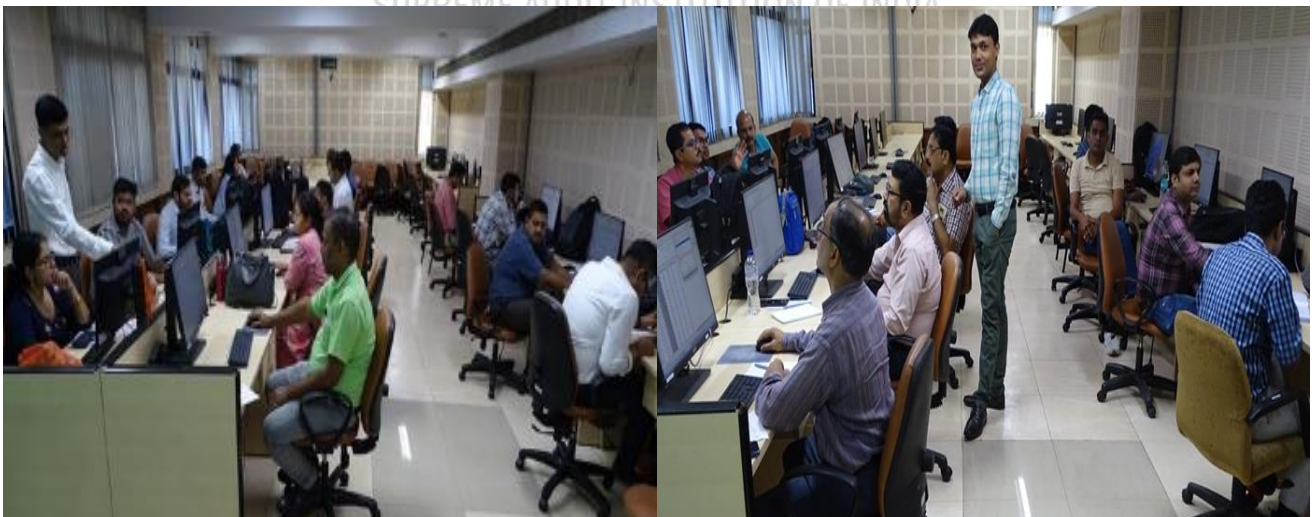
To equip CAG auditors with the skills needed for the technology era, the institute conducted a training program on IT Audit Theory from 03rd to 11th March, 2025. The "IT Audit Theory and Practical Training" focused on the principles and practices involved in evaluating an organization's IT systems, controls, 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 9.31.



Shri Sujay Banerjee, Senior Audit Officer, Core faculty member, RCB&KI, Kolkata, during his session in the Training on IT Audit Theory.

TRAINING ON MS EXCEL ADVANCE

Advanced Excel skills are indispensable for auditors who need to analyze and manage complex datasets. By utilizing powerful functions and formulas, as well as creating dynamic reports, advanced features of MS Excel can significantly enhance efficiency, accuracy, and insights. To equip auditors with these essential skills, two Advanced MS Excel training courses were organized in the last quarter, held in February and March 2025. In this course, both external expert faculty members and in-house faculty members conducted sessions. The program received highly positive feedback from the participants.



Core faculty members Shri Sujay Banerjee, Senior Audit Officer (left), and Shri Rajeev Kumar Sahu, Assistant Audit Officer (right), conducting their sessions on Advanced MS Excel held in February 2025 and March 2025, respectively.

RTI RECREATION CLUB'S CULTURAL & SPORTS EXTRAVAGANZA

The Regional Capacity Building & Knowledge Institute has a dedicated club for its staff members. In the last quarter, the club organized a series of sports and cultural activities for its members, with enthusiastic participation from all. A cricket tournament was held, with four teams—Admin Strikers, General Warriors, Knowledge Masters, and Tech Titans—each led by a Senior Audit Officer. The tournament featured several league matches, culminating in a final between Admin Strikers and General Warriors. The General Warriors emerged victorious, with Admin Strikers as the runners-up. Following the sports activities, a cultural event was organized, where musicians and singers performed a variety of genres including retro songs, Bollywood hits, folk music, and item songs. The cultural event provided a relaxing and enjoyable atmosphere, allowing members to unwind and bond over the shared experience. As a part of the cultural activities, a 'Holi Milan Samaroh' was also organized. A glimpse of these activities is shared here through a few photographs.







General Warriors – Winner Team (Left) and Admin Strikers – Runner up Team (Right)



Club Members with the Musical Band during the cultural program.

Club Members during Holi Milan Samaroh applied colors on each other, share sweets, and had a great time together.



Training Courses conducted during the
quarter January to March 2025

GENERAL COURSE	FROM	TO
Seminar on Indian Accounting Standards	06.01.2025	10.01.2025
Procurement of Goods, Services and Works including GeM	07.01.2025	09.01.2025
Orientation training for Supervisors and DRAAOS/DPAAOs	13.01.2025	07.02.2025
Audit Planning, Audit Evidence and Audit Reporting	28.01.2025	30.01.2025
All India Programme on Auditing through Remote Sensing and GIS	24.02.2025	28.02.2025
Audit of Public Private Partnership (PPP)	10.03.2025	13.03.2025
GENERAL COURSE (KC)	FROM	TO
All India Training on Audit of Railway Stores	20.01.2025	24.01.2025
All India Workshop on Compliance Audit	03.03.2025	07.03.2025
IS/IT COURSE	FROM	TO
IDEA	20.01.2025	24.01.2025
Data Analytics	10.02.2025	14.02.2025
MS Excel Advance (02 times in the quarter)	24.02.2025 17.03.2025	28.02.2025 21.03.2025
IT Audit Theory & Practical	03.03.2025	11.03.2025
Training on QA/QC and Audit Product Module in OIOS (02 times in the quarter)	29.01.2025 27.03.2025	30.01.2025 28.03.2025
Training on Follow-up Module in OIOS (03 times in the quarter)	06.01.2025 13.03.2025 26.03.2025	06.01.2025 13.03.2025 26.03.2025
Training on Field Visit Module in OIOS (02 times in the quarter)	17.03.2025 24.03.2025	18.03.2025 25.03.2025
Training on Toolkit Module in OIOS	20.03.2025	21.03.2025

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

During the period from January to March 2025, the following training programmes were conducted by the facilitation of RCB&KI, Kolkata at office of the Principal Accountant General, Audit-II, West Bengal, Kolkata:

1. Newly introduced features in OIOS on 10.01.2025
2. Functioning of Co-Operation Department on 14.02.2025
3. In-House Training on “Regulation relating to Electricity Tariff” on 21.02.2025
4. In-House training on Newly introduced features in OIOS on 26.03.2025

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

Structured Training Module (STM):

STM on *Financial Audit of PRIs*, peer review comments have been duly incorporated and the revised version has been submitted to Headquarters. The STM on *TGS Guidelines* is currently under process. The STM on *Audit of Finance and Appropriation Accounts of Railways* is being revised in light of peer review feedback. The STM on *Audit of IPAS – An IT Application of Indian Railways* has been updated post-peer review and forwarded to Headquarters. Similarly, the STM on *Audit of Stores & Stocks of Railways* has also been submitted to Headquarters.

E-learning Module:

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

Case studies:

Case studies on the Non-Collection of Toll Charges by WBHDCL, resulting in an avoidable revenue loss of ₹2.56 crore, and Case Study on the Implementation of the Train Management System in Suburban Railway, Mumbai, have been sent to Headquarters for approval.

Research Papers:

Research papers on the “Gender Issues in Local Bodies” was sent to headquarters and another two research papers on “Role of PRIs in improving Sanitation and Drainage” and the “Use of GIS in Auditing 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 I),LAD, West Bengal
- Office of the PAG (Audit II), West Bengal
- Office of the DGA (Ordnance Factory), Kolkata
- Office of the DGA (ESD), Kolkata Branch
- Office of the DGA (RPU&MR), Burdwan Branch
- Office of the DGA (SER), Kolkata
- Office of the DGA (ER), Kolkata
- Office of the DGA (F&C), Kolkata
- Office of the DGA, Central, Kolkata
- Office of the DGA (Coal), Kolkata
- Office of the DGA (Mines), Kolkata
- Office of the DGA (AF&WR), Kolkata
- Office of the AG (A&E), West Bengal
- Office of the DGA, Central, Kolkata, Branch Office, Port Blair, A&NI Islands (Online)
- Office of the DGA, Central, Kolkata, Branch Office, Guwahati, Assam (Online)
- Office of the PAG (Audit), Bihar, Patna
- Office of the DGA(Central), Lucknow, Branch Office Patna (Online)
- Indian Institute of Forest Management, Kurseong (Online)
- India Government Mint Office, Kolkata

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

Mr. Sarat Chaturvedi, Principal Accountant General

Mr. Manish Kumar (III), Principal Accountant General

Mr. Atul Prakash, Accountant General

Mr. Subramanian N N, Director

Mr. Priyanka Tyagi, Deputy Director

Mr. Satish M., Deputy Accountant General

Mr. Mohammad Suhail Fazal, Deputy Director

Mr. Sadanand Naskar, Deputy Accountant General

Ms. Sarmistha Chatterjee, Senior Audit Officer

Mr. Sushovan Chatterjee, Senior Audit Officer

Mr. Subhash Bose, Senior Audit Officer

Mr. Arpan Kumar Mandal, Senior Audit Officer

Mr. Sk. Asgar Ali, Senior Audit Officer

Mr. Soumitra Mondal, Assistant Audit Officer

Ms. Baijayanti Chakraborty, Assistant Audit Officer

Mr. Suman Bhadra, Assistant Accounts Officer

Mr. Sourav Banerjee, Assistant Audit Officer

Mr. Sabyasachi Pradhan, Assistant Audit Officer

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

Mr. Biswajit Saha, Senior Audit Officer

Mr. Anand J J S, Senior Audit Officer

Ms. Meena P V, Senior Audit Officer

Mr. Debasis Chatterjee, Senior Audit Officer

Mr. Rana Deb, Senior Audit Officer

Mr. Rajkishore Mohapatra, Senior Audit Officer

Mr. Sibotosh Bhattacharjee, Senior Audit Officer

Mr. Rahul Barua, Senior Audit Officer

Mr. Sourav Guha, Senior Audit Officer

Mr. Subhasis Banerjee, Senior Audit Officer

Mr. Susanta Karmakar, Senior Audit Officer

Mr. Rakesh Kumar Mahatha, Senior Audit Officer

Mr. Subhojyoti Maitra, Senior Audit Officer

Mr. Swapan Kumar Naskar, Senior Audit Officer

Mr. Swapan Kumar Naskar, Senior Audit Officer

Mr. Shiladri Kumar Dhol, Senior Audit Officer

Mr. Debatosh Pramanik, Senior Accounts Officer

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE
(FROM GOV'T. DEPTS/RETD. OFFICERS IA&AD/GOV'T. DEPTS.)**

OTHER (CENTRAL) GOVERNMENT OF INDIA

Mr. Abdul Haee, Dy. Chief Material Manager

Ms. Deepti Bagga, Deputy Controller of Accounts, CBDT

Mr. Subrata Sarkar, Business Facilitator (GeM), Government E Marketplace

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

Mr. Somprakash Mahanta, AAO, ZAO, CBDT, Kolkata

STATE (GOVERNMENT OF WEST BENGAL)

Mr. Anil Shukla, Special Secretary, Finance Department, West Bengal

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

RETIRED OFFICERS OF IA&AD AND OTHER GOV'T. DEPARTMENTS

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

Mr. Bhabesh Moitra, Retd. Senior Audit Officer

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

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

Ms. Nivedita Sinha, Technical Officer-C

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

PROFESSORS/SCIENTIST

Mr. Siba Prasad Hota, Registrar, IIT Indore

Dr. Dipa Mitra, Associate Professor, IISWB

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

Dr. Mukul Mitra, Assistant General Manager, Principal, NSHM

CHARTERED ACCOUNTANTS

Mr. Arijit Chakraborty, Chartered Accountant, Associate Chartered Accountants

Mr. Devarshi Bhuwarka, Chartered Accountant

Ms. Ritunsha Lalwani, Chartered Accountant

Mr. Roshan Kumar Bajaj, Chartered Accountant

Mr. Gopal Jain, Chartered Accountant

FREELANCE/EXPERT FACULTY MEMBERS IMPARTED TRAINING

Mr. Hemanta Kumar Pal, IT Expert

Mr. Ananda Chowdhury, Expert Trainer

Mr. Manash Bandyopadhyay, IT Expert

Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI

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

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

Mr. Sunny Pasi, Assistant Audit Officer

Mr. Bijan Paul, Assistant Audit Officer

Ms. Punam Malpani, Assistant Audit Officer

Mr. Arunangshu Mukherjee, Assistant Audit Officer

Mr. Chandan Kumar, Assistant Audit Officer

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



QUIZ

1. Who is the current Comptroller and Auditor General (C&AG) of India ?

- a) Girish Chandra Murmu
- b) K. Sanjay Murthy
- c) Rajiv Kumar
- d) Arvind Kumar

2. What does the abbreviation 'PPP' stand for in the context of infrastructure development?

- a) Public-Private Partnership
- b) Private-Private Partnership
- c) Public-Private Project
- d) Project-Public Partnership

3. Which of the following is a key benefit of adopting the Public-Private Partnership (PPP) model in infrastructure development?

- a) Reduced need for environmental clearances
- b) Complete government ownership and control
- c) Access to private sector expertise and investment
- d) Elimination of user charges for public services

4. What is the primary objective of Railway Stores Audit?

- a) To evaluate employee performance
- b) To ensure the efficient procurement and management of railway materials
- c) To monitor train schedules
- d) To analyze passenger satisfaction

5. The application of GIS as an audit tool is recognized under which ISSAI?

- a) ISSAI 4000
- b) ISSAI 1000
- c) ISSAI 5540
- d) ISSAI 2000

6. Which ISSAI standard is related to Compliance Audit?

- a) ISSAI 1000
- b) ISSAI 4000
- c) ISSAI 2000
- d) ISSAI 3000

7. What is the incentive amount fixed for completing the certification course on Data Science, AI, and Cybersecurity for IT Audit conducted by IIT Madras?

- a) Rs. 20,000
- b) Rs. 25,000
- c) Rs. 30,000
- d) Rs. 35,000

8. The characteristics of audit evidence include all of the following except:

- a) Sufficient
- b) Relevant
- c) Bundles
- d) Valid and reliable

9. Which technology does MS Excel's Flash Fill feature primarily rely on to automatically fill data based on patterns?

- a) Machine Learning
- b) Blockchain
- c) Natural Language Processing
- d) Cloud Computing

10. What is the maximum term of office for members of the Public Accounts Committee?

- a) 2 years
- b) 3 years
- c) 5 years
- d) 1 year

Find the Answer at Page No. 34

Answer to the Quiz

1. b 6. b

2. a 7. b

3. c 8. c

4. b 9. a

5. c 10. d



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