

# PURPLE LOTUS

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



The Regional Capacity Building and Knowledge Centre, Indian Audit & Accounts Department, Bengaluru caters to the training requirements of 9 user offices of Indian Audit & Accounts Department located in Karnataka.

The Regional Capacity Building and Knowledge Centre, Bengaluru has been identified as Knowledge Resource Centre in the Area of Financial Audit and Audit of Autonomous Bodies.

A Regional Advisory Committee (RAC) notified by the Comptroller and Auditor General of India advises the training centre in deciding the Annual Training Calendar. This Centre is headed by Principal Director, RCB&KC, Bengaluru.

**HALF YEARLY NEWSLETTER**

**SEPTEMBER 2024/VOL. VII**



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# PRINCIPAL DIRECTOR'S DESK



It gives me immense pleasure to introduce the latest edition of our newsletter, highlighting the vibrant and diverse array of training programs conducted by RCB&KC, Bengaluru from March 2024 to September 2024. Our commitment to fostering professional growth and enhancing operational effectiveness within the Indian Audit and Accounts Department (IA&AD) remains steadfast, and this newsletter encapsulates the collective efforts that reflect this dedication.

The wide range of topics covered in the training sessions, from technical expertise in compliance audit and performance audit, to administrative issues and personal growth through mid-career training programs, reflect our holistic approach to capacity building. We also initiated the Pre-Retirement Planning Program, an innovative training designed to assist employees in their transition to life post-retirement.

We held IS courses, including a significant seminar on Digital Governance, where industry leaders discussed the future of digital public infrastructure in India. Our OIOS enhancements introduced valuable features that streamline audit processes, while the e-HRMS rollout has made significant strides in supporting our workforce.

The Mid Regional Advisory Committee Meeting in September provided a platform to review our achievements and outline future strategies, emphasizing our commitment to quality training and knowledge sharing.

A hallmark of our training programs has been the practical exposure and real-world applications offered through field visits and hands-on sessions. Collaborations with experts, both from within the IA&AD and external professionals, have further enriched the learning experiences for our participants.

As we continue our journey of excellence in training and capacity building, I take this opportunity to thank our dedicated faculty, visiting experts, and all the participants who have contributed to the success of these programs. I look forward to seeing RCB&KC, Bengaluru continue to evolve as a hub of knowledge, fostering professional growth and contributing to the development of a skilled and motivated workforce.

Warm regards,  
Deepna Gokulram, IAAS

# GENERAL COURSES

During the half year March 2024 to September 2024, RCB&KC, Bengaluru conducted the following 16 trainings pertaining to General Courses which includes one ongoing training i.e. Phase 1 - 140 Sessions Induction Training (online) for DRAAOs (A&E) of Kerala, Himachal Pradesh, Jammu & Kashmir and Assam.

The following trainings were skilfully conducted by our Training Centre's core faculty, including Heads of Departments/Group Officers from IA&AD, serving IA&AS officers, Senior Audit/Accounts Officers, Assistant Audit/Accounts Officers, Junior Translators, Auditors, and external subject matter experts, as well as HR and Soft Skill Trainers (as detailed in Annexure B).

## 1. MID-CAREER TRAINING PROGRAMME LEVEL 2

Mid-Career Training Program -Level 2 conducted from 01.04.2024 to 06.04.2024 was attended by 15 participants from user offices. The training covered various topics, including public finance principles, union budget components, financial and capital markets, IT Act 2008, CERT-in, IT system risks, 2030 SDGs, big data adoption, and IA&AD guidelines. Additionally, soft skills like motivation, effective communication, values alignment, gender sensitization, POSH Act, group dynamics, ethics, and individual personality were addressed. Guest faculties facilitated activities on soft skills. A field visit was arranged to Bharat Electronics Limited, Bengaluru.



Mr. Pushendra Gehlot, Dy. Director, RCB&KC, Bengaluru with the trainees

## 2. TRAINING ON COMPLIANCE AUDIT

The training was conducted from 01.04.2024 TO 03.04.2024 for 17 participants from user offices. The training focused on Compliance Auditing Guidelines covering General Principles, planning, risk assessment, evidence and documentation, conducting, drafting of DAN, reporting and follow-up audit with practical interactive sessions, Exercise on evidence gathering, role plays, group discussions and case studies by experienced faculty to facilitate better understanding to conduct Subject Specific Compliance Audits (SSCAs).



Faculty with the trainees at the end of the course

## 3. PRE-RETIREMENT PLANNING (BATCH-1)

The Pre-retirement Planning Training was organised from 15.04.2024 to 17.04.2024 for 22 officers/officials of the department who are nearing superannuation. This training centre is amongst the first to devise and conduct this training across RCB&KI/Cs of IA&AD. The sessions were on post-retirement benefits, financial planning, safe investments, legal, will writing, power of attorney, cyber security, health and nutrition and stress management. A field visit to Karnataka Forest Department, Aranya Bhavan, Bengaluru was arranged with the intent to offer trainees exposure to potential hobbies, fostering their interest's post-retirement.

The training had been well received with excellent feedback from the trainees. Sessions were handled by an advocate cum cyber law expert and medical professionals from NIMHANS and Health & Family Welfare Department.

## 4. TRAINING ON ADMINISTRATIVE ISSUES (BATCH-1) & (BATCH-2)

Training on Administrative Issues conducted in two batches from 06.05.2024 to 10.05.2024 for 20 participants and from 23-09-2024 to 27-09-2024 for 19 participants. The training has covered the topics related to Appointments, Office Procedures, Noting and drafting, Delegation in IAAD, Maintenance of Records, leave rules, conduct rules, CCS rules, Pension rules, TA & LTC rules, Claims and Reimbursements, PFMS & iBEMS, and e-Office, RTI Act etc. This training program aims to enhance participants' understanding of key administrative processes within the Indian Audit and Accounts Department (IA&AD).

The training is delivered by senior officers and experts from IA&AD, combining practical insights with theoretical knowledge. The program is designed to equip participants with the skills needed for effective office management and efficient handling of administrative tasks.



Ms. Deepna Gokulram, Principal Director RCB&KC and faculty of RCB&KC, Bengaluru with the trainees

## 5. TRAINING ON E-OFFICE (BATCH-1)

e-Office training conducted for 29 participants from 20-05-2024 to 22-05-2024 as per Standardised Curriculum issued by Knowledge & Capacity Building Wing, IA&AD. The topics related to Diarization, Receipt, Creating and Maintaining Files, Actions in Files, Noting, Draft, Dispatch, and MIS reports in the e-office module are covered with practical demo.

The sessions on General topics such as Notifications, DSC Registration, Preferences, Section Assignment, Post mapping / demapping, create employee, Post employee, assign additional charge, Transfer employee, Role assignment, Web VPN etc. are handled by Deployment Engg., IS Wing, HQ. The participants expressed that the practical sessions were good, the menu items were explained in detail and doubts were cleared extensively.



Faculty with the trainees at the end of the course

## 6. TRAINING ON GOODS AND SERVICES TAX (GST)

Goods and Services Tax (GST) training conducted from 05-06-2024 to 07-06-2024 as an additional training on request from O/o Principal Director of Audit (Central), Bengaluru for 31 participants.

The sessions on Levy and Collection, Concept of Supply, Input Tax Credit, ITC Utilisation and Payment of Tax, Returns and documents for GST, Refund, Assessments, Inspections and Audit, Demand Notices and Appeal and Recovery are handled by Chartered Accountants. Sessions on reading of financial statements with a focus on GST related areas are handled by experienced faculty from O/o PDA (C), Bengaluru.

## 7. TRAINING ON PFMS & IBEMS

Training on PFMS&BEMS conducted for 13 participants from 10-06-2024 to 12-06-2024 as per Standardised Curriculum issued by Knowledge & Capacity Building Wing, IA&IAD. The trainees were taken through PFMS & iBEMS applications which included exposure to all kinds of salaried bills in PFMS platform and other bills like Medical, LTC, AC/DC bills in IBEMS.



## 8. SIX WEEK ORIENTATION

### TRAINING FOR DRAAOS/DPAAOS/SUPERVISORS (BATCH-1)

The Orientation training was conducted for 28 DRAAOs/DPAAOs and Supervisors as per directions of K&CB wing of Headquarter from 01-07-2024 to 12-08-2024. The training sessions were a combination of audit topics, administration, regulations, codes and manuals, guidelines, tax laws, GST with IT topics MS-Access & MS-Excel, various IT tools for audit such as SQL, Tableau, KNIME and HADOOP besides various soft-skill topics viz. public speaking skills, enthusiasm, transparency, team building, creative problem solving, change management etc.

Practical sessions on drafting skills at various stages of audit, e-Office, e-HRMS and OIOS were also included. Individual and group presentations were given more emphasis, and trainees were encouraged to confidently deliver their speeches and refine their presentation skills. Extra-curricular activities, music, quiz and sports competitions were also held.

As part of training, trainees were taken on a field visit to National Institute of Mental Health and Neurosciences (NIMHANS), Bengaluru which further enriched their learning experience.



Ms. Deepna Gokulram, Principal Director RCB&KC and faculty of RCB&KC, Bengaluru with the trainees

## **9. TRAINING ON COMMERCIAL AUDIT (BATCH-1)**

There were 16 participants in this training from 08-07-2024 to 11-07-2024 and the topics viz., Audit Mandate, Overview on Audit of Government Companies and Statutory Corporations, Supplementary Audit, Auditing in PSU's ERP Environment, Overview of Annual Financial Statements, Balance Sheet and Profit and Loss Accounts, Companies Act 2013, Compliance Audit, Performance Audit of PSUs and standards on auditing by ICAI, Reporting aspects of Commercial PSUs including aspects of COPU etc were covered along with a Case Study on audit of Government Companies and Corporations.

All the sessions are handled by Chartered Accountants and expert faculties having vast practical exposure in Commercial Audit.

## **10. TRAINING FOR KSAAD STAFF UNDER TGS**

On a request from O/o PAG(Audit-1) dealing with audit of Local Bodies in Karnataka, a training was conducted for 18 officers/officials of Karnataka State Audit and Accounts Department (KSAAD) under Technical Guidance and Supervision (TGS) Module from 22-07-2024 to 24-07-2024.

Computer Assisted Audit Techniques (CAATs) using excel for data analysis, risk assessment, sampling, Audit Evidence, drafting & reporting and Auditing of ULB/PRI along with case studies were covered.

## **11. TRAINING ON E-PROCUREMENT**

Training on e-Procurement was held from 05-08-2024 to 06-08-2024 for 18 participants following Standardised Curriculum issued by Knowledge & Capacity Building Wing, IA&IAD.

The topics related to provisions of GFR for procurement of Goods and Services, provisions of Public Procurement Manual, DFPR in IA&AD, demonstration of CPPP module, Procurement Process through GeM for Direct Purchases and through Bid were broadly covered.

## 12. TRAINING ON DISCIPLINARY PROCEEDINGS AND LEGAL MATTERS

Disciplinary proceedings and Legal Matters training conducted from 05-08-2024 to 07-08-2024 for 12 participants from user offices. During the training, sessions on Handling of Legal Matters/Cases in IAAD with case studies, dealing with court cases, implementation of Court judgement and dealing with Contempt cases, Office Procedure, Overview of CCS Conduct Rules and CCS (CCA) Rules, Disciplinary Proceedings in IA&AD, Gender sensitization, POSH Act, Legal matters related to Women and safety are covered with practical examples by experienced faculty and an advocate.

## 13. MID-CAREER TRAINING PROGRAMME LEVEL 3 (BATCH-1)

There were 18 participants who attended this training conducted from 26-08-2024 to 02-09-2024 and the topics covered were Management of Government Finances, Public Expenditure, Revenue System, Internal Controls - Brief introduction, e-office - e-Governance: Introduction to e-office, Role of e-office in e-governance, Stakeholders Engagement, Governance, Risk Management & Compliance, Auditing in IT Environment, National IT Policy 2012, National e-governance plan, Environmental Governance, etc. Apart from the above topics, soft skills such as Analytical Thinking, Time Management & Stress Management, Role Change Management & Tactful behaviour, Team Management - the concept of Teams and Team Dynamics etc were also covered.

As part of training, trainees were taken on a field visit to Rail Wheel Factory, Yelahanka, Bengaluru to give an exposure to the practical aspects of functioning of a production industry.



Ms. Deepna Gokulram,  
Principal Director  
RCB&KC, Bengaluru with  
Dr. E Aravind Raj,  
Additional Professor,  
NIMHANS and the trainees

## 14. TRAINING ON PERFORMANCE AUDIT

The Performance Audit training held from 09-09-2024 to 12-09-2024 for 16 participants. The training covered in depth Performance Auditing Guidelines 2014, strategic audit planning, selection of audit topics, risk assessment, preparation of guidelines/ADM, conducting PA, evidence and documentation, reporting process and discussion of a few PA reports of various streams.

Practical and interactive sessions were held for entry/exit conferences, identifying evidence/key documents, indexing, preparation of Master KD files, drafting and reporting to optimise learning and conducting PA assignments with confidence. Exercises are given to participants on Framing audit questions, Developing analytical evidence, Use of Physical Evidence. On completion of these exercises, the participants gave Presentation and Discussed with other participants and faculty. Faculty with experience of conducting several PAs handled the sessions and discussed major observations with examples.



Ms. Deepna Gokulram, Principal Director RCB&KC and Ms Saranya B, DAG  
AMG-II, Bengaluru with the trainees

## 15. PHASE 1 - 140 SESSIONS

### INDUCTION TRAINING (ONLINE) FOR DRAAOS (A&E) OF KERALA HIMACHAL PRADESH, JAMMU & KASHMIR AND ASSAM

A comprehensive 140-sessions Induction Training (online) for 49 DRAAOs (CGLE 2022) of A&E stream from Kerala, Himachal Pradesh, Jammu & Kashmir and Assam is an ongoing training which will be concluded 17.10.2024 which is being conducted as per directions of K&CB Wing IA&AD.

The training covered diverse topics ranging from overview of CAG's Institution, roles and responsibilities & professional growth in the department, administration matters, Governing Rules and Regulations- FR &SR, CCS Conduct and CCS (CCA) Rules, procurement, pension, RTI Act, Economics, monetary policy, fiscal policy, taxation, Appropriation and Finance Accounts, broad framework of Financial, Performance and Compliance Audits, GIS and Remote Sensing, Regulations on Audit and Accounts, Role of Government Accounting Standards Advisory Board (GASAB), Role of CAG in State Government Accounts & Entitlements, Process of Compilation of Accounts by State AG with special focus on VLC, Exposure to Appropriation Accounts & Finance Accounts (Union & State), Overview of GED (General Establishment Department) functions, Entitlement functions of A&E offices, IT Audit and audit in IT Environment, sampling methods, data visualization & presentation skills, case studies, soft skills and communication skills, gender sensitization etc.

Activities and team-oriented sessions were devised for the active participation of the trainees. Group presentations were made by the DRAAOs on various topics imparted during the training. The specialized sessions on soft skills such as communication, team management, emotional intelligence and motivation were conducted by HR and Soft Skill professionals. Sessions on personal finance were conducted by finance professionals and sessions on GIS and remote sensing were conducted by concerned experts from ISRO.

The sessions were enlightening and well received by all the trainees.

# IS COURSES

During the half year April 2024 to September 2024, RCB&KC, Bengaluru conducted 8 trainings pertaining to IS Courses which provided trainees with diverse skills and knowledge.

These training sessions, detailed below and in Annexure C, were expertly facilitated by our institute's core faculty and officers from our user offices as well as external experts (as outlined in Annexure D)

## 1. TABLEAU

A comprehensive training on Tableau, covering advanced data visualization techniques and enabling participants to transform audit data into meaningful insights. The program introduced professionals to the use of Tableau for creating interactive dashboards and performing in-depth analyses.



Faculty with the trainees at the end of the course

## 2. AUDIT IN IT ENVIRONMENT

This session focused on the intricacies of conducting audits within an IT infrastructure. It highlighted best practices in assessing IT controls, risk management, and compliance, providing auditors with the skills and insights needed to navigate complex IT environments efficiently.

## 3. PRESENTATION SKILLS WITH MS POWERPOINT

Aimed at improving communication and presentation delivery, this workshop equipped participants with advanced PowerPoint techniques, helping them create engaging and professional presentations. Emphasis was placed on design, storytelling and data visualization techniques tailored for audit reports and findings.

## 4. DATA ANALYTICS

This program provided an introduction to modern data analytics techniques. The training enabled participants to harness the power of data for more insightful audit analysis. Tools and methodologies for extracting, cleaning, and analyzing large datasets were covered, with practical exercises included.

## 5. MS EXCEL - ADVANCED

Building on basic Excel skills, this advanced training covered topics such as automation using macros, data modeling, and advanced functions. Participants learned to use Excel for complex audit tasks, including large-scale data analysis and reporting, which enhanced their productivity.

## 6. ALL INDIA SEMINAR ON DIGITAL GOVERNANCE IN INDIA

The seminar brought together eminent professionals both from government sector as well as private sector to discuss Digital Public Infrastructure (DPI) in India and the evolution and future trajectory of Digital Governance in India. Speakers from the Ministry of Electronics and Information Technology, along with representatives from other government bodies, shared insights on groundbreaking initiatives like Digital India and Aadhaar. Security of the DPI, was also discussed by the Security Architect from MOSIP, the international Open Source DPI initiative.



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A highlight of the seminar was a panel discussion on DPI which stood out for its depth and forward-thinking approach. The discussion covered a range of topics, including DPI's role in health, education, food security, agriculture, and financial literacy.

Experts delved into ongoing initiatives and discussed the way forward, focusing on how DPI can further drive India's progress in these critical areas. The panel provided valuable insights into leveraging technology to improve governance and public services, particularly in rural and underserved communities.

## **7. IT AUDIT & INFORMATION SYSTEM AND BACKUP RECOVERY**

This course covered the critical aspects of IT audits, with a particular focus on ensuring the integrity, availability, and security of data in backup and recovery systems. Attendees learned the best practices for auditing backup systems and ensuring business continuity.

## **8. IDEA (CAATS)**

The IDEA (Computer-Assisted Audit Techniques) course introduced participants to the powerful audit tool that assists in data analysis. The training covered functionalities like data extraction, sampling, and analysis, allowing auditors to conduct more efficient and accurate audits.



The Senior Administrative Officer-OIOS, at RCB&KC, Bengaluru is the Functional Help Desk for OIOS, for IA&AD offices in Karnataka (excluding Branch office-F&C Audit) and the Offices of the Accountant General (Audit), Tripura and Accountant General(A&E), Tripura.

Notable activities during 1st April 2024-30th September 2024, excluding routine training, handholding, and incident support, are highlighted below:

## TRAINING HIGHLIGHTS

Over the past six months, RCB&KC Bangalore successfully conducted seven impactful training programs aimed at enhancing the skills of auditors. Key highlights include:

- **Targeted Trainings:** Targeted trainings were held for newly appointed Auditors and Directly recruited Assistant Audit Officers(DRAAOs), ensuring they are well-equipped in OIOS to carry out their roles.
- **Toolkit Development:** Participants engaged in a hands-on training to create toolkits for beneficiary surveys for Performance audits of MGNREGA and Jal Jeevan Mission, culminating in group presentations that showcased their work.

Alongside the Sr. AO-OIOS, officials from the Audit Planning, Pursuance, and Reporting divisions facilitated sessions, sharing their expertise in audit processes within OIOS. Participants greatly benefited from their insights.



O/o A&E Karnataka  
19th August 2024  
training for Treasury  
inspections

## ONGOING LEARNING AND SUPPORT

A two-day intensive training session focusing on the creation of Business Intelligence (BI) reports and Toolkits was conducted. A comprehensive five-day training program with the objective of training Lead Trainers for OIOS was also organized.

To bolster continuous learning, refresher trainings were organized during quarterly meetings, focusing on:

- New features in OIOS
- Addressing participant queries



Ms. Deepna Gokulram, Principal Director, RCB&KC and Mr. Pushpendra Gehlot, Dy. Director, RCB&KC, Bengaluru with the trainees

## ADDITIONAL OIOS ACTIVITIES

- **Data Collection Projects:** Sr. AO-OIOS at RCB&KC Bengaluru is assisting the IS wing to create and maintain data collection projects for toolkits developed across IAAD.
- **Improvement Initiatives:** A comprehensive write-up outlining proposed enhancements for Roles and Privileges in OIOS has been submitted to the IS wing, complete with a strategic roadmap.

## CAPACITY BUILDING FOR FUNCTIONAL HELP DESKS

Two workshops in recent rollouts were held for Functional help desks. Additionally, data on capacity-building activities conducted by FHDs since the inception of OIOS has been compiled for the IS wing.



Faculty with the  
trainees at the end of  
the course

Faculty with the  
trainees at the end of  
the course



## WHAT'S NEW IN OIOS?

We are excited to share some of the latest enhancements and features introduced in OIOS.

### **1. Reminder Templates** - Reminders can be generated during Field visits regarding:

- Records not produced
- Replies not provided to audit queries
- Replies not provided to audit observations
- Data not produced in previous audits

To utilize these templates, it must be ensured that audit requisitions are created as “Itemised lists” and updated as records are received, whether fully or partially. Receipt creation is essential for linking replies to audit queries and observations.

To utilize these templates, it must be ensured that audit requisitions are created as “Itemised lists” and updated as records are received, whether fully or partially. Receipt creation is essential for linking replies to audit queries and observations.

### **2. Miscellaneous Tasks-** Approvals for sampling during field visits and desk reviews can now be managed through the “Miscellaneous Tasks” feature.

### **3. Enhanced Deviation Requests-** Attachments can now be uploaded to deviation requests.

### **4. BCC Option in Dispatches-** New option to add BCC recipients in dispatches is now available for dispatches done through email.

### **5. Working on Audit products of transferred entities-** Facility for working on audit products of entities that have been transferred between wings/offices due to restructuring has been provided.

### **6. Follow-Up Receipts-** Additional entities can now be added to receipts that are in follow-up process.

**7. Field Visit Status Updates-** After completion of QA/QC of a field visit, an automated email would be sent to all team members regarding the status of the audit observations. The team members can also view the approved field visits.

**8. Execution Dashboard Enhancements-** New fields have been added to the Execution dashboard for improved QA/QC monitoring:

- Currently with (Assigned user's name)
- Currently with (Assigned user's designation)
- Approved by (Approver's name)
- Approved on (Approval date)

**9. My Office Dashboard-** A new dashboard providing

- Summary of total sanctioned strength, men-in-position, and vacancies
- Summary of auditable entities, audit units, and implementing units
- Auditee entity type details
- Trends for audit assignments, audited units, and issued local products

**10. Employee Performance Report-** Performance report of an employee showing the following has been provided

- Number of units audited (by audit type)
- List of observations originated
- Contributions to DPs and other audit products
- Specialization metrics (observations by classification type)
- List of assignments participated in

Stay tuned for more updates and thank you for your continued engagement with OIOS!

# E-HRMS

The Functional Help Desks (FHDs) of e-HRMS at the RCB&KC, Bengaluru have been assigned 18 offices, with 9 located in Karnataka and 9 in Kerala, during Phase 1 and Phase 2 of implementation of e-HRMS v2.0 in the Department and the status of implementation at the offices assigned are as below:

Sl.	Stage	Office/s	Status of implementation	No. of employees (approx.)
1.	Phase 1	IA&AD offices of Karnataka	Leave and Reimbursement modules rolled out	1792
2.	Phase 2	IA&AD offices of Kerala	Leave and Reimbursement modules rolled out	2762
	<b>Total</b>	<b>18 offices</b>		<b>4554</b>

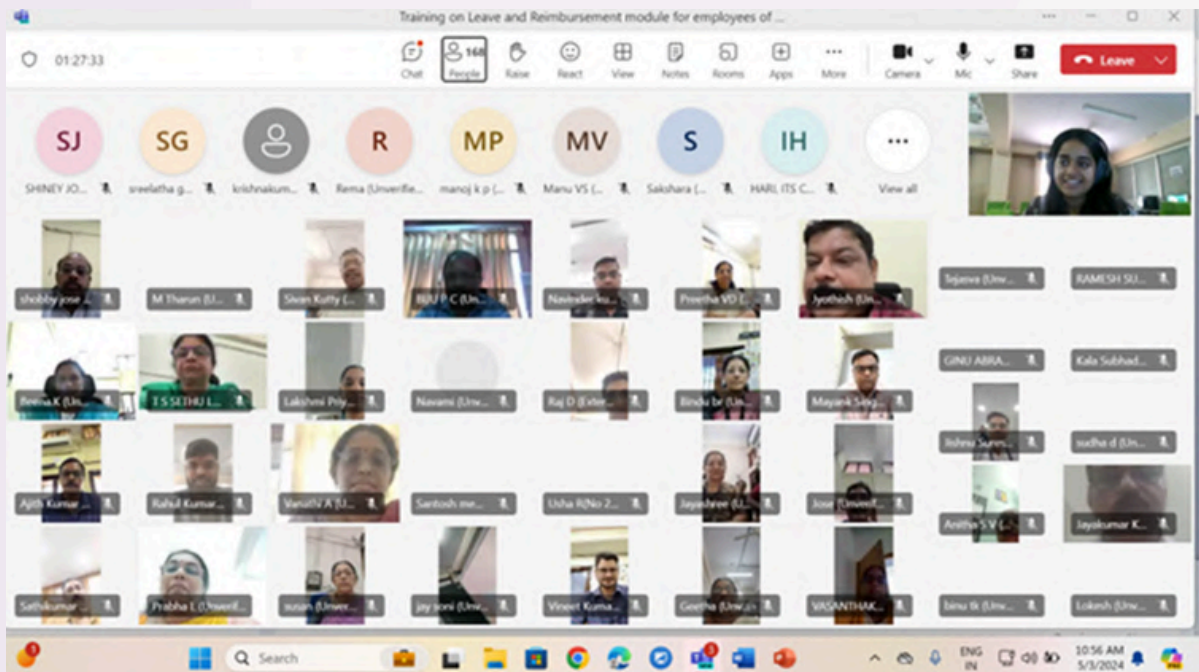
All assigned offices have successfully implemented the e-HRMS modules of Leave and Reimbursement (Newspaper, Children Education Allowance, Medical, and Telephone).

- During the half year April 2024 to September 2024, The AAOs/FHD-e-HRMS have conducted 34 trainings (29 online and 5 offline) on e-HRMS v2.0, for more than 1400 participants from the assigned offices mentioned above, on the topics of Profile completion, Nodal Officer role, Leave and Reimbursement modules.



Online session for O/o PAG (Audit-1), Branch Thrissur, Kerala

- Additionally, they visit the user offices located in Bengaluru as needed, ensuring effective implementation and understanding of the e-HRMS system.
- October onwards, offline refresher courses for all the assigned offices have been planned.

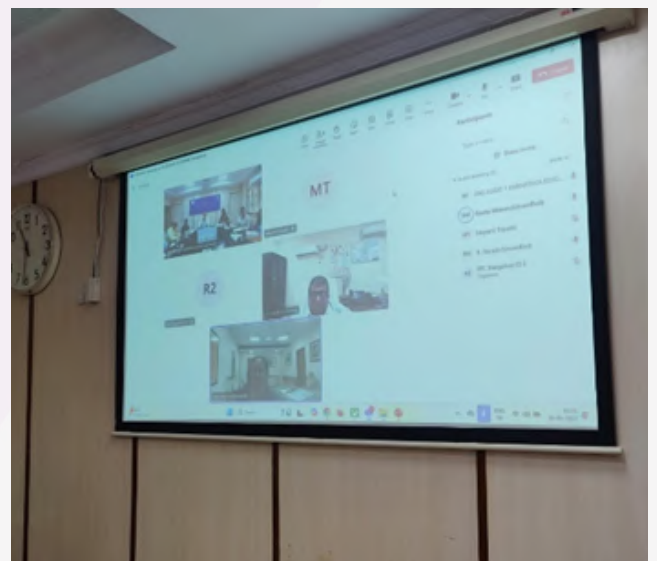


Online session for O/o PAG (A&E), Kerala

# MID REGIONAL ADVISORY COMMITTEE MEETING

The Mid RAC meeting at RCB & KC, Bengaluru, held on 30th September 2024, was chaired by the Director General (SWR), Hubballi and attended by Additional Deputy Comptroller & Auditor General (Capacity Building) and Chief Knowledge Officer. The meeting focused on reviewing the activities and performance of RCB & KC, with discussions centered on training programs, challenges, and future plans. Key updates included the successful submission of case studies, a well-received national seminar on digital governance, and a potential delay in the inauguration of a new building. The center was also shortlisted for the Category-2 CAG awards.

Concerns were raised about issues such as late nominations, poor attendance, and last-minute changes to participant numbers, which were impacting training schedules. The importance of maintaining quality in Standard Training Materials (STMs) was emphasized, with a suggestion to adjust the target for STM preparation to focus more on quality than quantity. The ongoing development of the Knowledge Centre Repository was also discussed, with a call for more contributions from departments. Future training initiatives, such as a proposed seminar on digital public infrastructure and new courses on cyber security, were highlighted. The meeting concluded with a focus on continuing to improve the center's training and development efforts.





# KNOWLEDGE CENTRE ACTIVITIES

As part of ongoing efforts to enhance knowledge creation, dedicated folders have been established for the two key topics allocated to the Knowledge Centre (KC) at RCB & KC:

- Financial Audit
- Audit Of Autonomous Bodies

These folders are intended to serve as central repositories for materials, research, and resources related to these areas, enabling more focused and structured knowledge development.

In alignment with this, two comprehensive case studies on the Audit of Autonomous Bodies were prepared. The first case study, titled “Investment Committee Decisions,” examines decision-making processes within investment committees, highlighting key areas of oversight. The second case study, “Double Refunds Debacle – A Case of Internal Control Lapse,” delves into a significant internal control failure that led to double refunds, providing lessons on risk management and control mechanisms. Both case studies were submitted to the Knowledge & Capacity Building (K&CB) Wing at Headquarters for further review and incorporation into broader training and knowledge-sharing initiatives.

Furthermore, a Young Professional (YP) has been recently recruited to join the RCB & KC team. This recruitment is part of an ongoing effort to strengthen the center’s capacity for research and knowledge creation. The YP has already reported for duty, and their training is currently in progress, being carefully coordinated with the relevant User Offices. This training is designed to equip the YP with the necessary skills and knowledge to contribute effectively to the center’s objectives, ensuring they are fully integrated into the center’s ongoing projects and activities.

# STM PREPARED

Structured Training Modules (STMs) prepared on IS topics as RCBKC, Bengaluru was erstwhile Knowledge centre for IT Audit.

SL. No.	Name of the course	Date of forwarding to the K&CB Wing
1.	e-Governance with IFMS	29th July 2024

# E-WASTE MANAGEMENT

The e-waste was disposed off on 17th September 2024, through a public auction as per IS wing instructions of Headquarters.



# USING MICROSOFT 365 FOR COLLABORATION

Microsoft 365 continues to evolve, introducing features that improve collaboration and productivity. One of the key updates is enhanced document sharing. Audit teams can now co-author Word, Excel, and PowerPoint files in real time, allowing multiple users to work simultaneously on the same document without sending multiple versions back and forth. This streamlines workflows, reduces errors, and ensures consistency.

Another noteworthy feature is the integration of Microsoft Teams with Office apps, offering seamless transitions from chats or meetings to document editing. Users can now share documents directly in Teams, edit them together during meetings, and track changes efficiently. The improved cloud storage through OneDrive and SharePoint ensures that files are always accessible from anywhere, with version history providing a safety net for restoring previous document versions if needed.

These new features in Microsoft 365 make it a powerful tool for audit teams looking to enhance collaboration and ensure seamless, secure document management.

# GOOD PRACTICES

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## AT RCB&KC, BENGALURU

The following are some of the good practices that were followed-

- a) Community time is conducted post lunch for 15 minutes.
- b) Pre-course and end-course evaluations are conducted on SAI-Portal/Kahoot platform.
- c) Learnings of the day - Trainees summing up the learnings at the end of day with RCBKC faculties
- d) Individual demonstrations by trainees on select IT topics are conducted to assess and identify teaching traits for developing faculty pool.
- e) Field visits are arranged as part of training to varied institutions for enriching the knowledge of trainees.
- f) Besides observing Yoga Day, Yoga/meditation sessions were also conducted as part of training.
- g) Green initiatives: Stainless steel cups/plates/utensils used for serving tea/coffee and lunch, discontinuing use of paper cup.

# FIELD VISITS

## 1. BHARAT ELECTRONICS LIMITED (BEL), BENGALURU

Mid-Career Training Program Level 2 trainees visited Bharat Electronics Limited (BEL), Bengaluru on 5th April 2024. The visit included an informative session on overview of BEL, visit to Naval Systems (R&FCS)-Costal Surveillance System (CSS), EVM manufacturing unit, Integrated Command Control Centres for Homeland Security, EMC Lab facility. Participants also given an opportunity to have hands on experience of Augmented Reality and Virtual Reality Devices.



The field visit provided a truly memorable experience to all the participants with practical demonstrations of machinery, innovative technologies in the field of Surveillance and EMC testing of helicopters. The visit also gave an opportunity to thoroughly understand manufacturing process of EVMs. This experience was an enlightening and enriching part of their training.



## 2. KARNATAKA FOREST DEPARTMENT, ARANYA BHAVAN, BENGALURU

A field visit to the Karnataka Forest Department, Aranya Bhavan, Bengaluru was arranged for Pre-retirement Planning trainees on 17th April 2024. The day began with an overview of the Forest Department's activities. Participants attended informative sessions on forest conservation, resource management, social forestry, educational initiatives for school children, and public awareness through medicinal herb centers and sasyakhtras. A presentation on the department's e-initiatives, including e-auction, e-timber, and wildlife alert systems, provided valuable insights.



The visit to the Hebbal nursery offered hands-on learning, with practical demonstrations on planting, potting mix preparation, watering, nurturing, and transplanting saplings. The field visit was well-organized, enriching participants' understanding of sustainable forestry practices.



### 3. NATIONAL INSTITUTE OF MENTAL HEALTH AND NEUROSCIENCES (NIMHANS), BENGALURU

Phase-3 Six-week orientation trainees on 02nd August 2024 were taken to visit of National Institute of Mental Health and Neurosciences (NIMHANS), Bengaluru. The visit provided valuable learning experiences, including an introduction to NIMHANS' activities, vision for leadership in mental health and neurosciences, clinical excellence, training, research, and its NABH accreditation. A comprehensive facility tour provided enlightening insights for participants.

The Brain Museum offered fascinating perspectives on neuroscience advancements, with detailed explanations enhancing the learning experience. The visit was further enriched by a beneficial stress management session, equipping participants with valuable tools.



## 4. RAIL WHEEL FACTORY, YELAHANKA, BENGALURU

Mid-Career Training Program Level 3 trainees visited Rail Wheel Factory, Yelahanka, Bengaluru on 30th August 2024. The field visit provided an insightful session on the activities of RWF, highlighting its state-of-the-art operations, history, mission, environmental and safety policies, milestones, and product portfolio. Participants gained a comprehensive understanding of the cast steel wheel manufacturing process, including controlled pressure pouring, ultra-high frequency electric arc furnace operations, graphite mould casting, heat treatment, and quality inspections.



The tour also covered the axle manufacturing process, from billet cutting and forging to heat treatment, machining, and assembly. The visit to the wheel set assembly complex offered valuable insights into integrated engineering processes. Overall, the experience was highly educational, providing participants with practical knowledge of advanced manufacturing techniques





# TESTIMONIAL EXCERPTS

I wanted to take a moment to convey my heartfelt appreciation for organizing this training program in RCB&KC, Bengaluru. The training was well-organized, and the sessions were both informative and beneficial. The field visit to NIMHANS deserves special note. It was a really fascinating experience and an enjoyable day away from classes.

**PRADHYUMAN S, AAO**  
**O/O AG(A&E)**  
**SIX-WEEK ORIENTATION TRAINING**

The sessions were conducted with clock like precision in a very professional manner. The effort taken to arrange the faculty and conducting sessions timely is commendable. The Industrial visit arranged was another highlight. Such exposures help us in our endeavor to mitigate the risks of hind sight during audit

**HARIKUMAR T.P, SR. AO**  
**O/O PAG (AUDIT-II)**  
**MCTP-LEVEL 3**

It was very nice of RCB&KCB to take us to field trip to BEL. Because of which we came to know the numerous functions performed by BEL & it's contribution to our country. RCB&KCB team is very active, enthusiastic & cordial. Hope such field visits will continue to be a part of training program as it was very informative & enlightening one.

**MS. JYOTHI BAI M, AAO**  
**O/O AG(A&E)**  
**MCTP-LEVEL 2**

# COURSE FEEDBACK

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## Audit in IT environment

I liked the practical sessions and software applications that were taught. Learnt the basics of analytical tools such as SQL and different IT assisting software which can be used in actual audit. Overall the course was good.

## Toolkits Training

The course was very nice. We learnt how to create DCTK and DCP under toolkit form. The course provided practical knowledge with practical projects. The presentation style of the faculty was very good.



## Pre-Retirement Planning Training (Batch-1)

The encouragement made by RCB&KC to make us feel we are only retiring from service and not from life. Field visit was organized very well. Faculties involvement for imparting training was liked most.

## e-HRMS

The session was adequate and informative. Liked the demo shown in the session on leave module and workflow. The session was helpful and well presented.



## GST Training

Concepts of GST and methodology to be adopted during audit of GST department was explained very well. Interactions with CAs on various GST topics was very helpful in understanding the taxpayers perspective on the subject.

# PHOTO GALLERY



World Yoga Day, 21st June 2024



World Yoga Day, 21st June 2024



Zero Shadow Day, 24th April 2024



Recreation activities



Recreation activities



Staff of RCB&KC, Bengaluru

# ANNEXURE A

## GENERAL COURSES CONDUCTED DURING APRIL 2024 TO SEPTEMBER 2024

Sl. No.	Course Name	From	To	No. of trainees	Overall Course rating
01	MCTP Level 2	01-04-2024	06-04-2024	15	9.73
02	Compliance Audit	01-04-2024	03-04-2024	17	9.62
03	Pre-Retirement Planning Training (Batch-1)	15-04-2024	17-04-2024	22	9.95
04	Administrative Issues (Batch-1)	06-05-2024	10-05-2024	20	9.47
05	e-Office (Batch-1)	20-05-2024	22-05-2024	29	9.48
06	Goods and Services Tax (GST)	05-06-2024	07-06-2024	31	8.90
07	PFMS & iBEMS	10-06-2024	12-06-2024	13	9.16
08	Six Week Orientation Training for DRAAOs/DPAAOs/Supervisors	01-07-2024	12-08-2024	28	9.08
09	Commercial Audit (Batch-1)	08-07-2024	11-07-2024	16	9.21
10	KSAAD Training under TGS	22-07-2024	24-07-2024	18	-
11	Disciplinary proceedings and Legal Matters	05-07-2024	07-07-2024	12	9.52
12	e-procurement	05-08-2024	06-08-2024	18	8.91
13	MCTP Level 3 (Batch-1)	26-08-2024	02-09-2024	18	9.76
14	Phase 1 - 140 sessions - Induction Training (A&E) (Online) - Ongoing	27-08-2024	17-10-2024	49	8.06
15	Performance Audit	09-09-2024	12-09-2024	16	9.60
16	Administrative Issues(Batch-2)	23-09-2024	27-09-2024	19	9.68
	<b>Total Trainees</b>			<b>341</b>	

# ANNEXURE B

## SERVING IA&AD FACULTY DURING APRIL 2024 TO SEPTEMBER 2024 FOR GENERAL COURSES

Sl. No.	Faculty Name	Designation
01	Mr. Anadi Misra	Accountant General
02	Ms. Deepna Gokulram	Principal Director
03	Mr. Somashekar P	Director
04	Mr. Subramanian N N	Director
05	Ms. Monisha T M	Deputy Director
06	Mr. Pushpendra Gehlot	Deputy Director
07	Mr. Sachin Krishna Kaushik	Deputy Accountant General
08	Mr. Rangaswamy Ravi Chander	Deputy Accountant General
09	Mr. Vigneshwaran K	Deputy Accountant General
10	Mr. Prinson Varghese	Deputy Accountant General
11	Ms. Saranya B	Deputy Accountant General
12	Ms. Meena P V	Senior Audit Officer, RCB&KC
13	Mr. Anand J J	Senior Audit Officer, RCB&KC

Sl. No.	Faculty Name	Designation
14	Ms. Sobha G Varior	Senior Audit Officer, RCB&KC
15	Ms. Suma K R	Assistant Audit Officer/eHRMS RCB&KC
16	Mr. Ganta Srikanth	Assistant Audit Officer, RCB&KC
17	Mr. L Sugunakar Naidu	Assistant Audit Officer, RCB&KC
18	Mr. Nishant Raj	Assistant Audit Officer, RCB&KC
19	Ms. Aparajita Agarwal	Assistant Audit Officer, RCB&KC
20	Mr. Mahesh M	Auditor, RCB&KC
21	Mr. Vishwanath V	Senior Audit Officer
22	Mr. Vijay chakravarthy	Senior Audit Officer
23	Mr. Dileesh V K	Senior Audit Officer
24	Mr. Dattaraj B S	Senior Audit Officer
25	Mr. Shibu Y Das	Senior Audit Officer
26	Mr. Gowrishankar N	Senior Audit Officer
27	Mr. Srinath B S	Senior Audit Officer
28	Ms. Veena S Naik	Senior Audit Officer

Sl. No.	Faculty Name	Designation
29	Mr. Sreekumar TV	Senior Audit Officer
30	Ms. Beena Thomas	Senior Audit Officer
31	Ms. Kavitha B	Senior Audit Officer
32	Mr. Harikumar T P	Senior Audit Officer
33	Mr. Narayanan M	Senior Audit Officer
34	Mr. YKS Mani Kumar	Senior Audit Officer
35	Mr. Harinath Reddy M	Senior Audit Officer
36	Ms. Shanthi M	Senior Audit Officer
37	Ms. Saikrupa Nalkur	Senior Audit Officer
38	Ms. Subhashini K	Senior Audit Officer
39	Mr. Dhirendra Kumar Shrivastav	Senior Audit Officer
40	Mr. Unnikrishnan S	Senior Accounts Officer
41	Mr. Ramaswamy A	Senior Accounts Officer
42	Mr. Rajaraman N	Senior Accounts Officer
43	Ms. Kalaivani V	Senior Accounts Officer

Sl. No.	Faculty Name	Designation
44	Ms. Akhila Devi G	PAO
45	Ms. Aditika	Hindi Officer
46	Mr. Pavan Kumar Prasad	Assistant Audit Officer
47	Mr. Muralikrishna T S	Assistant Audit Officer
48	Mr. Avinash Patro	Assistant Audit Officer
49	Ms. Rupam Tiwari	Assistant Audit Officer
50	Mr. Suraj Kumar	Assistant Audit Officer
51	Mr. Ankur Jain	Assistant Audit Officer
52	Mr. Arun Samadhiya	Assistant Audit Officer
53	Mr. Aditya u	Assistant Audit Officer
54	Mr. Ganesh Nithyanandam	Assistant Audit Officer
55	Ms. Rani V S	Assistant Accounts Officer
56	Mr. Antony Wilson	Assistant Accounts Officer
57	Ms. Nagajyothi M	Assistant Accounts Officer
58	Mr. Sunil Kumar G	Assistant Accounts Officer



Sl. No.	Faculty Name	Designation
59	Ms. Kavyashree P	Assistant Accounts Officer
60	Mr. Chandan Kumar Choudhury	Assistant Accounts Officer
61	Ms. Geetha Venugopal	Assistant Accounts Officer
62	Mr. Himanshu Khatkar	Auditor

### EXPERT GUEST FACULTY/RETIRED OFFICERS FOR GENERAL COURSES

Sl. No.	Faculty Name	Designation
01	Ms. Nathalia Helen Lobo	Income Tax Officer / Faculty-NADT
02	Ms. Vineeta	Scientist-D/Joint Director (IT) at NIC
03	Ms. Shireen Srivastava	Deployment Engineer (Consultant) at C&AG Office
04	Mr. Subrahmanian SV	HR Consultant
05	Mr. K S Ravi	Chartered Accountant
06	Ms. Chinamayee Sahoo	Advocate
07	Mr. K Subramanyam	Programme Manager, Scientist / Engineer at ISRO
08	Mr. Ranganath M A	Founder of Roots Cyberlaw firm
09	Mr. Ramakrishna Y	Leadership coach, Trainer

Sl. No.	Faculty Name	Designation
10	Ms. Neeta Baindur	Counselor and soft skill trainer
11	Mr. Lakshmi G K	Chartered Accountant
12	Mr. Akash A Parmar	Chartered Accountant
13	Mr. Ganesh B Joshi	Chartered Accountant
14	Mr. K.R.S. Ravikumar	Senior Lead Consultant (AI/ML)
15	Mr. Mylar B S	Chartered Accountant
16	Mr. Nanda Kishore	Chartered Accountant
17	Mr. Prakash Joseph	Senior Audit Officer (Rtd)
18	Mr. B L Vasudeva	Senior Audit Officer (Rtd)
19	Mr. B P Suresh Kumar	Senior Audit Officer (Rtd)
20	Mr. Rahul	Deployment Engineer (Consultant)
21	Mr. Sairam K R	Chartered Accountant
22	Mr. Subramanya B L	Chartered Accountant
23	Mr. Sujay K N	Chartered Accountant
24	Mrs. T N Srividya	Income Tax Officer

Sl. No.	Faculty Name	Designation
25	Mr. Vikram Udupi	Chartered Accountant
26	Mr. Vinay Karthik C D	Chartered Accountant
27	Ms. Vibha Goel	Freelancer & Soft skill trainer
28	Dr. E Aravind Raj	Additional Professor, NIMHANS
29	Dr. Kavitha K	Senior consultant Physician
30	Ms. T N Srividya	Income Tax Officer
31	Ms. Geeta C	Yoga Trainer

# ANNEXURE C

## IS COURSES CONDUCTED DURING APRIL 2024 TO SEPTEMBER 2024

Sl. No.	Course Name	From	To	No. of trainees	Overall Course rating
01	Tableau	06-05-2024	08-05-2024	12	9.12
02	Audit in IT environment	10-06-2024	14-06-2024	12	9.54
03	Presentation Skills with MS Power Point	18-07-2024	19-07-2024	17	9.37
04	Data Analytics	29-07-2024	02-08-2024	10	9.75
05	MS-Excel - Advanced	12-08-2024	14-08-2024	18	9.50
06	All India Seminar on Digital Governance in India	22-08-2024	23-08-2024	40	9.77
07	IT Audit & Information system and backup recovery	22-08-2024	23-08-2024	14	7.41
08	IDEA (CAATs)	17-09-2024	20-09-2024	26	9.37
	<b>Total trainees</b>			<b>149</b>	

# ANNEXURE D

## SERVING IA&AD FACULTY DURING APRIL 2024 TO SEPTEMBER 2024 FOR IS COURSES

Sl. No.	Faculty Name	Designation
01	Mr. Anand J J	Senior Audit Officer, RCB&KC
02	Mr. Hemanth Kumar V	Senior Audit Officer
03	Sri Kumar TV	Senior Audit Officer
04	Mr. Bhimsen Das	Senior Audit Officer
05	Mr. Dharendra K Shrivastava	Senior Audit Officer
06	Ms. Veena S Naik	Senior Audit Officer
07	Ms. Suma KR	Assistant Audit Officer, RCB&KC
08	Mr. Ganta Srikanth	Assistant Audit Officer, RCB&KC
09	Mr. Sugunakar Naidu L	Assistant Audit Officer, RCB&KC
10.	Mr.Ippili Hemanth Kumar	Assistant Audit Officer
11.	Mr. Ganesh Nithyanandam	Assistant Audit Officer
12.	Chandan Kumar Chaudhary	Assistant Accounts Officer
13.	Mr. Dheeraj Sairam Posina	Auditor

## EXPERT GUEST FACULTIES/RETIRED OFFICERS FOR IS COURSES

Sl. No.	Faculty Name	Designation
01	Mr. Jagadish Babu	Chief Operations Officer at Ekstep Foundation
02	Mr. N.R. Samartharam	Sr. Director, NIC (Retd)
03	Ms. Sunita Nadhamuni	Chairperson of Arghyam and Technology Innovator
04	Mr. Srikanth Nadhamuni	IT Innovator & Digital Governance Expert
05	Dr. Sasikumar Ganesan	Head of engineering at MOSIP
06	Mr. Ravi Kumar Shanmugam	Data Engineer

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