

Half-Yearly

e-NEWSLETTER

GYANAAMRIT

3rd Edition-March 2024



**REGIONAL CAPACITY BUILDING
AND
KNOWLEDGE CENTRE,
NEW DELHI**

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Dedicated to Truth in Public Interest

From the Director General of Audit (Central Receipt)'s Desk

I am glad to share with you the 3rd edition of our half-yearly e-Newsletter “GYANAAMRIT (ज्ञानामृत)” for the period from October 2023 to March 2024.

This e-Newsletter serves as a platform to communicate and share our progress, challenges, and achievements in our journey of equipping the officers and officials of the IA&AD with new tools and technologies through various training programmes being organised at the RCB&KC, New Delhi.



RTC Delhi has been renamed as Regional Capacity Building & Knowledge Centre, New Delhi (RCB&KC) vide HQ office letter dated 25th July 2023. During half-yearly period October 2023 to March 2024, RCB&KC New Delhi successfully conducted 14 training programmes including induction training for DRAAOs (Defence) 2021 batch and Orientation training programme for AAOs/Supervisors (Batch-1). We also conducted SAS preparatory training for DRAAOs 2021 Batch between September 2023 and November 2023 for the DRAAOs 2021 batch. Additionally, RCB&KC New Delhi organised an All India lecture/talk on the topic “Law relating to the prevention of Money Laundering Act and its interface with various laws including IPC, Income Tax Act, Customs Act, GST Act and other related Acts” on the occasion of 3rd Audit Diwas in which eminent speakers were invited.

I have been a member of the Curriculum Board along with HoDs of RCBKI, Nagpur and Shillong. The RCBKIs/RCBKCs were involved in standardisation of the course modules. RCB&KC New Delhi prepared course module for 2 topics viz. “IT Audit” and “Auditing in IT environment” and peer reviewed three course modules viz. “Environment Audit”, “e-Governance with IFMS” and “Risk based Audit Planning and Audit Profiling”. I hope this endeavour will surely improve the overall quality of imparting training to the Trainees.

The RCB&KC, New Delhi team has continuously been striving to perform their best in order to achieve the best academic as well as centre practices and create an environment conducive to Trainees engagements during the training.

All the staff of RCB&KC were on boarded on e-HRMS and the leave module has now been fully functional.

I, together with Dr. Jyoti Chaurasia, Director (RCB&KC) and team members of the RCB&KC, New Delhi promise our endeavours to reach higher standards in imparting training and will continue capacity building of our stake-holders through our training programmes.

I present the third edition (October 23- March 24) of our in-house e-Newsletter and welcome our esteemed readers to send their reviews and feedback so that we may improve further.

With best wishes and regards...!!!

(SUSHIL KUMAR JAISWAL)
DIRECTOR GENERAL OF AUDIT (CENTRAL RECEIPT),
NEW DELHI

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(1) Training Programmes during October 2023 to March 2024

RCB&KC, New Delhi conducted total 14 courses viz. three General courses, three IT courses, five MCTP Level-1, 2 & 3 courses including Orientation training, two Quarterly OIOS courses, one Refresher courses during the period October 2023 to March 2024 (Annexure A). Courses scheduled for first half of 2024-25 (from April 2024 to September 2024) are

detailed in Annexure B. The training sessions were handled by General/EDP core faculties of the RCB&KC, New Delhi, Head of the Departments and Group officers of IA&AD, serving/retired IA&AS officers, Group A & B Senior Officers of IA&AD, retired Senior Audit Officers and external eminent expert faculties from reputed Training Institutes/Organisations.

(a) General Courses



Shri S. K. Jaiswal, DGACR (sitting right) and Dr. Jyoti Chaurasia, Director (RCB&KC) (sitting left) inaugurating General Course on "Certification and Transaction audit of Autonomous Bodies"

(b) IT Courses



Trainees attending IT course on "MS Excel with Advanced Data Analytics Features"

(c) Induction Training Programmes

(i) Part-1 of Phase-I Training for DRAAOs of CGLE 2021 Batch

As envisaged by the HQ Office, Part-1 of Phase-I of the Induction Training for the directly recruited Assistant Audit Officers (DRAAOs) of the CGLE 2021 Batch was organised as an additional course which commenced on 25th September 2023 and concluded on 8th November 2023. Seventeen Directly Recruited Assistant Audit Officers from Defence Audit offices viz. DGA (DS), New Delhi, DGA (Navy) New Delhi, PDA (Air Force) New Delhi, and DA(DS) Delhi Cantt participated in this induction training. Part I of Phase-I of the training mainly focused on giving the candidates a comprehensive understanding of Subordinate Audit Service (SAS) examination. To achieve this, syllabus of the SAS examination was covered in depth during the course to



Dr. Jyoti Chaurasia, Director (RCB&KC) inaugurating course Phase-I training of DRAAOs of CGLE 21 Batch

enable the candidates with the required knowledge and skill to pass the SAS examination. The trainees appreciated the efforts of RCB&KC, New Delhi.

(ii) Part-II of Phase-I Training for DRAAOs of CGLE 2021 Batch



Trainees of DRAAOs 2021 Batch with Dr. Jyoti Chaurasia, Director (RCB&KC)

Further, on the instruction of the HQ office, in continuation of Part-I training, Part-II of Phase-I of the Induction Training of the same batch commenced on 9th November 2023.



Trainees of IDRAAOS 21 taking assessment test

Part II of Phase I of the training focused on providing the trainees a comprehensive understanding of the organisations, developing their administrative & technical knowledge. Trainees participated in cultural activities, yoga & meditation and sports activities. Besides this, trainees made presentations on the topic given to them as a part of the soft skill training on presentation skill. During the training, trainees taken to field trips also.

(iii) Phase-III Orientation Training for AAOs/Supervisors (Batch-1)



Dr. Jyoti Chaurasia, Director (RCB&KC) with Trainees of Orientation Training for AAOs/Supervisor (Batch-1)

HQ office in September 2023 introduced new pattern of Phase III training as “Six Week Orientation Training for Directly Recruited Assistant Audit Officers/Departmentally Promoted Assistant Audit Officer Supervisor”. As per the circular in Phase III training (i) Direct

Recruited AAOs (DRAAOs) CGLE 2019 and onwards who have undergone the Phase I & Phase II induction training for DRAAOs and passed SAS Examination-I of 2023; (ii) Departmentally promoted AAOs (DPAAOs) who have passed SAS Examination-I & SAS

Examination-II of 2022 and SAS Examination – I of 2023 and got promotion as AAOs (who have not undergone the Induction Training from any RCBKIs/Cs) (iii) Supervisors promoted since 28th July 2022 (who have not undergone the Induction Training from any RCBKIs/Cs) will be eligible for nomination.

Based on the above instructions, RCB&KC New Delhi conducted 30 working days training to 31 AAOs/Supervisors from 12th February and 22nd March 2024.



Dr. Jyoti Chaurasia, Director (RCB&KC) during “Orientation Training for AAOs/Supervisor (Batch-1)” valediction



Trainees of DRAAOs 2019 batch attending Yoga Session during Induction Training

(d) **Mid-Career Training Programmes (Level 2 & 3)**

HQ introduced five levels of Mid-Career Training Programme (MCTP) Level 2 for its officers from 2021 -2022 onwards. MCTP Level-2 & 3 training mainly focused on

requisite knowledge, development of ethics and values, soft skill enhancement, commitment to work and attitude to the officers for effectively discharge their duty.

During the second half of the 2023-24 (October 2023 to March 2024), two Mid-Career Training

Programme Level-3 were conducted in which 60 trainees were imparted training.

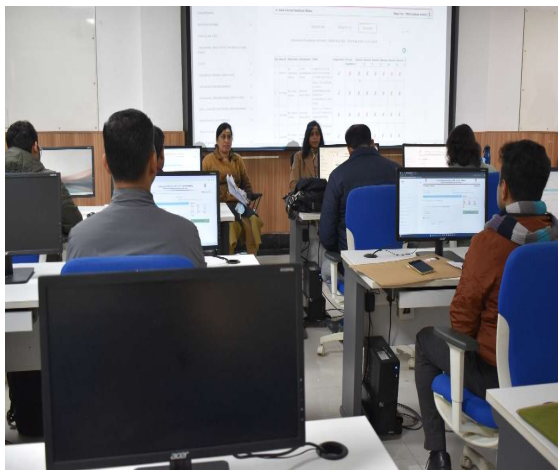


Dr. Vinay Kumar Saini, Head of Department, Maharaja Agrasen Institute of Technology in MCTP Level-3 Training

(e) Refresher Course

On the direction of HQ office, two courses were identified by RCB&KC, New Delhi

for organising 2-day refresher courses on **(i) Audit of Union Government Finance and Appropriation Accounts,** **(ii) Audit in IT environment** for the officers/officials already trained on above these topics. In these two courses 88 trainees were imparted training.



Dr. Jyoti Chaurasia, Director (RCBKC) (Sitting right) during Refresher Course Valediction

(f) One IAAD One System-OIOS

One IAAD One System (OIOS) is a customized IT system for the entire IA&AD and aims to fully automate the entire audit process end-to-end viz. audit planning, execution, reporting and follow-up with real-time monitoring of the audit process, especially audit execution. For the implementation and assistance of OIOS, three AAOs (OIOS) as a Functional Helpdesk were posted in RCB&KC, New Delhi. Further, 3-days training on each quarter was conducted between October 2024 and March 2024 in

which 46 Trainees were imparted online training from different field offices.



OIOS faculty taking session in Online Mode

(2) Regional Advisory Committee Meeting

Each Regional Capacity Building & Knowledge Institute/Centre is mandated to have a Regional Advisory Committee (RAC). This committee plays a pivotal role in planning, overseeing and coordinating training and other activities assigned to the regional training institutes.

Additionally, it facilitates effective interaction with the related field offices, strengthens arrangement for evaluating training programmes, and aids in the selection of guest faculty, etc.

(a) Mid-Term Regional Advisory Committee Meeting



Shri S. K. Jaiswal, DGACR (Center) with Dr. Jyoti Chaurasia, Director (RCBKC New Delhi)(immediate left of DGACR) and other staff members of RCBKC New Delhi during Mid-Term for the year 23-24

Mid-Term Regional Advisory Committee (RAC) of Regional Capacity Building and Knowledge Centre, New Delhi was held on 13th October 2023 in online mode. Ms. Amandeep Chatha, IA&AS, Principal Accountant General(Audit), New Delhi chaired

the meeting. All the Heads of Department and Group Officers of the user offices also attended the meeting. With the permission of DGACR, New Delhi Director(RCBKC) presented a review of the activities of the Centre for the year 2023-24.

(b) Annual Regional Advisory Committee Meeting

The Annual Meeting of Regional Advisory Committee (RAC) of Regional Capacity Building and Knowledge Centre, New Delhi was held on in the conference room on 23rd February 2024 for discussion on Training Programmes to be conducted during 2024-25 and draft Annual Calendar of Training Programmes (COTP) 2024-25. The Meeting was chaired by Ms. Amandeep Chatha, Principal Accountant General (Audit) Delhi.



Ms. Amandeep Chatha, PAG(Audit), Delhi Chairing Annual RAC meeting for the year 2023-24



Head of Departments and Group Officers attending the Annual RAC meeting in RCB&KC New Delhi during the year 2023-24

A power-point presentation was made by Director (RCB&KC). The RAC discussed various issues relating to the training needs of user offices including the draft Calendar of Training Programmes (CoTP) for the year

2024-25, proposed by the Centre. The Calendar was prepared based on the training needs of the user offices. The Calendar of Training Programmes was approved by Headquarters on 22nd March 2024.



Dr. Jyoti Chaurasia, Director (RCBKC) presenting PPT during the Annual RAC Meeting for the year 2023-24.

(3) Curriculum Board Activities

As per the decision taken in the 5th Conclave of Heads of all RCBKCs/RCBKIs (erstwhile RTIs/RTCs) held on 06th March 2023, a curriculum board was constituted with the following members:

- (i) Ms. Lata Mallikarjuna, DG, RCBKI Nagpur
- (ii) Shri. S.K. Jaiswal, DG, RCBKC New Delhi
- (iii) Ms. Shefali S. Andaleeb, DG, RCBKI Shillong

Mandate of the Board:

The board was mandated with the following tasks:

- Preparation of standard curriculum for the courses to be conducted for RCBKCs/RCBKIs
- Revision of contents of Induction/Orientation trainings:

- 3-month phase I induction training cum SAS preparatory training for DRAAOs
- 6-week phase III Orientation training for SAS passed DRAAOs, departmentally promoted AAOs & Supervisors

Outcomes of the Board:

- Phase I Induction training for DRAAOs: Recommendations made were approved and circulated by K&CB Wing to all offices for implementation on 06th June 2023.
- Phase III Induction training for DRAAOs: Recommendations made were approved and circulated by K&CB Wing to all offices for implementation on 29th September 2023.
- Standardisation of curriculum of courses:
 - COTPs (2023-24) of all RCBKCs/RCBKIs were examined to compile a comprehensive list of topics that were divided into: Common courses, uncommon courses, Basic courses,

- KC courses, All India courses and mandatory courses.
- Out of these, 15 General & 14 IT courses were identified for standardisation. These topics were allocated to different RCBKCs/RCBKIs based on their expertise for preparation of standardised course content. The prepared course content was then also allocated to other RCBKCs/RCBKIs for peer review as well.
 - RCBKC, New Delhi prepared course modules for 2 topics viz. “IT Audit” and “Auditing in IT environment” and peer reviewed three courses modules viz.

“Environmental Audit”, “e-Governance with IFMS” and “Risk based Audit Planning and Audit Profiling” prepared by RCBKI Jaipur, RCBKI Mumbai and RCBKI Chennai respectively.

The Board then finalised the course content for the identified topics incorporating the peer review suggestions and the same was submitted to the K&CB Wing for approval on 26th August 2023. Recommendations made were approved and circulated by K&CB Wing to all RCBKIs/Cs for implementation with effect from 1st April 2024.

(4) Development of Self Learning Material (SLM)

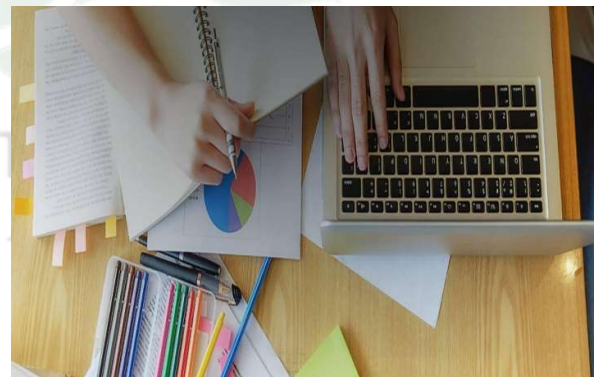
During the 5th Conclave of Heads of all RCBKIs/RCBKCs held on 6th March 2023 at Headquarters office, the honourable CAG advised the Heads of RCBKIs/RCBKCs to arrange training sessions by Shri Harsh Kumar, IRAS (Retd.) on Interactive Self Learning Material (SLM). Following the recommendation from the CAG's Knowledge and Capacity Building Division and in collaboration with Shri Harsh Kumar, a comprehensive 5-day all India residential workshop was planned, split into two distinct parts:

Part 1: A 3-day workshop on the Design and Development of Self Learning Material (SLM). After completing Part 1, Trainees were given a 4-week break to return and develop SLMs.

Part 2: A 2-day follow-up workshop concentrating on the Presentation of SLMs created by the trainees.

The Self Learning Material initiative aim to craft content in a learner-centric, self-contained format. In line with this initiative, a three-day workshop titled “Design and Development of Self Learning Material(SLM)” was conducted

from 1st June to 3rd June 2023 at iCISA Noida. Trainees were encouraged to choose a topic of their preference for designing their individual SLM unit. Notably, the participant from RCBKC New Delhi opted to create an SLM focused on “Gender Sensitization” encompassing 6 units. All the 6 units have been submitted to HQrs Office for Peer Review. Further, 6 SLM Units allocated by the HQrs were also peer reviewed by the RCBKC, New Delhi.



A two day follow up workshop on ‘Presentation of SLMs prepared by the Trainees’ is yet to be organized by HQrs office after Peer Review of SLMs of all trainees.

(5) Creation of Smart Classroom



Ms. Aarti Sharma, Guest Faculty taking session in smart Classroom

During the 5th Conclave of Heads of all RCBKIs/RCBKC's held on 6th March 2023 at Headquarters office, the smart classroom concept was discussed wherein it was agreed that as a pilot project a smart classroom would be rolled out in RCBKC New Delhi. Based on the feedback, the smart classroom concept would be rolled out in other RCBKI/RCBKC as well. In compliance, RCBKC New Delhi has been converted its one General lecture hall (30-person seating capacity) into a smart classroom for which procurement and installation has been completed for one Interactive Smart Board with OPS, one Auto Focus Video Conferencing Camera with AI features and one All in one sound bar speaker system and

the smart classroom is being used to deliver lectures for the Center's training Programmes December 2023 onwards.



Dr. Jyoti Chaurasia, Director taking session on Gender sensitization on smart board

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(6) Observance of Important Days, and Other Activities

(a) 3rd Audit Diwas, 2023 Celebrations



Shri S.K. Jaiswal, Director General of Audit (Central Receipt), New Delhi welcoming the eminent guest speakers CA Anil Agarwal (Right) and CA Dr. Rakesh Gupta (Left)

As part of the Audit Diwas celebrations during Audit week 2023, RCBKC New Delhi conducted a lecture/talk in hybrid mode on 22nd November 2023. The topic of the lecture was “Law relating to the prevention of Money Laundering Act and its interface with various laws including IPC, Income Tax Act, Customs Act, GST Act and other related Acts”. The lecture was given by two eminent guest speakers; (i) CA Anil Agarwal, B.Com (Hons.), F.C.A., L.L.B., L.L.M., former chairman of Northern Indian Regional Council of the ICAI, and; (ii) Dr. Rakesh Gupta, FCA, FCS, AICWA, MBA, LL.B, LL.M, Ph.D., a former member of Income Tax Appellate Tribunal. Approximately 45 officers, including group officers, attended the talk

in person, and 250-300 unique user agents logged in for the talk on the online broadcast of the talk over MS Teams.



Ms. Amandeep Chatha, PAG (Audit), Delhi presenting memento to esteemed guest speakers CA Dr. Rakesh Gupta and CA Anil Agarwal



CA Anil Agarwal and CA Dr. Rakesh Gupta (Center) presenting his book to Shri S. K. Jaiswal, DG(CR), New Delhi

(b) Observance of Vigilance Awareness Week, 2023

In compliance with Central Vigilance Commission directions, an Integrity Pledge was taken on 30th October 2023 at 11:00 am by officials and trainees in RCBKC New Delhi for public awareness and bringing in transparency, accountability, and integrity in public administration.



Officials of RCB&KC New Delhi and trainees of DRAAOs 2021 batch taking Integrity Pledge

(c) Observance of Rashtriya Ekta Diwas, 2023 (National Unity Day)

In compliance with the Ministry of Home Affairs direction, “Rashtriya Ekta Diwas” (National Unity Day) was observed on 31st October 2023 at 12:00 pm by officials and trainees in RCB&KC New Delhi to commemorate the birth anniversary of

Sardar Vallabhbhai Patel and took a pledge to foster and reinforce our dedication to preserve and strengthen unity, integrity, and security of our nation by reinforcing the values of strong united India.



Officials of RCB&KC New Delhi and trainees of DRAAOS 21 Batch taking Ekta Diwas Pledge

(7) Significant Events/ developments in RCB&KC, New Delhi

(a) Sh. Ashok Kumar Shah, Senior Audit Officer (General core Faculty-Knowledge centre topic) superannuated on 30th November 2023. RCB&KC New Delhi acknowledged his valuable contribution as General Core Faculty and wished him all the best for his health and happy retirement life.



Sh. Ashok Kumar Shah, SAO being felicitated by Ms. Archana Jain, SAO on his retirement day



Sh. Akshay Gupta, AAO on his relieving day upon technical resignation

(b) Sh. Akshay Gupta, Assistant Audit Officer (Admin) technically resigned on 30th November 2023 and joined as Dy. Director in ESIC. RCB&KC New Delhi acknowledged his immense contribution during his tenure in the Centre and wished him all the best and success in his future endeavors.

Photo Gallery



Shri S. K. Jaiswal, DGA(CR), New Delhi welcoming the eminent guest speakers CA Anil Agarwal and CA Dr. Rakesh Gupta during 3rd Audit Diwas Celebrations



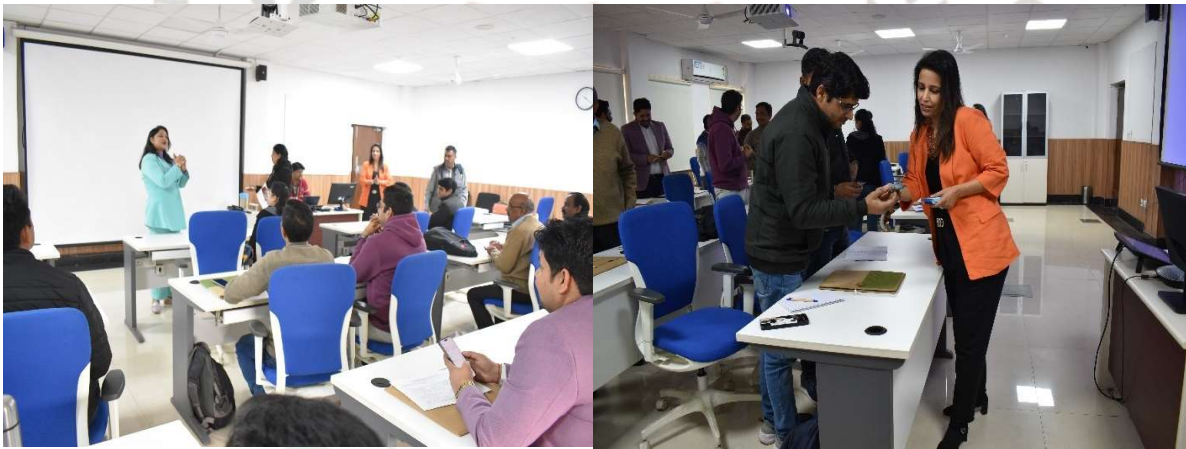
Director General of Audit (Central Receipt) and Director (RCB&KC) with Trainees of General Course

Field Trip organised during Mid-Career Training Programmes (MCTP)-Level 2&3 to National Gallery of Modern Art, National Museum and President House





Dr. Jyoti Chaurasia, Director (RCB&KC) in Orientation Training for AAOs/Supervisors (Batch-1) taking session on “Gender Sensitization”



Lt Col Himanshi Singh and Lt Col Vinita Dalal in Orientation Training for AAOs/Supervisors (Batch-1) taking Session on “Communication with confidence and Enthusiasm”



Shri Mahmood Hasan, Scientist (NIC) in Orientation Training for AAOs/Supervisors (Batch-1) taking session on “GIGW”.

**Trainees performing Sports/Games/Teamwork/Yoga Activities during Orientation
Training Programme for AAOs/Supervisors (Batch-1)**



Courses scheduled for Second Half of 2023-24 (October 2023-March 2024)

Sl. No.	Name of the training course	Duration
General Courses		
1.	Certification and transaction audit of Autonomous bodies	18.12.2023 to 22.12.2023 (5 days)
2.	Audit of contract, Purchase Agreement and Works Audit	08.01.2024 to 12.01.2024 (5 days)
3.	Audit Methodology, Analysis of Audit Evidence and presentation of Audit findings in IR	05.02.2024 to 09.02.2024 (5 days)
IT Courses		
1.	Data Analytics using Tableau	28.11.23 to 30.11.2023 (3 days)
2.	MS Excel with Advanced Data Analytics Features	11.12.2023 to 15.12.2023 (5 days)
3.	Advanced Database concepts, DBMS and SQL	15.01.2024 to 19.01.2024 (5 days)
MCTP Courses		
1.	Part 1 of Phase 1 Induction Training for Directly Recruited AAOs CGLE 2021 Batch (MCTP Level 1)	25.09.2023 to 08.11.2023 (30 days)
2.	MCTP Level-3 (Batch 3)	03.10.2023 to 10.10.2023 (6 days)
3.	Part 2 of Phase 1 Induction Training for Directly Recruited AAOs CGLE 2021 Batch (MCTP Level 1)	09.11.2023 to 29.12.2023 (35 days)
4.	MCTP Level-3 (Batch 4)	01.12.2023 to 08.12.2023 (6 days)
5.	Phase-III Six-Week Orientation Training for AAOs/Supervisors (Batch-1)	12.02.2024 to 22.03.2024 (30 days)
Refresher Courses		
1.	Audit in IT Environment (Batch 2)	01.02.2024 to 02.02.2024 (2 days)
OIOS Courses		
1.	OIOS (QTR-3)	16.10.2023 to 18.10.2023 (3 days)
2.	OIOS (QTR-4)	05.02.2024 to 07.02.2024 (3 days)

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Courses to be conducted during first Half of 2024-25 (April 2024 to September 2024)

Sl. No.	Name of the training course	Duration
General Courses		
1.	Audit of Union Govt. Finance and Appropriation Accounts	22.04.2024 to 26.04.2024 (5 days)
2.	Audit Methodology, Analysis of Audit Evidence, and presentation of Audit findings in IR	24.06.2024 to 28.06.2024 (5 days)
3.	Certification and transaction audit of Autonomous bodies	29.07.2024 to 02.08.2024 (5 days)
4.	Risk based Audit Planning	21.08.2024 to 23.08.2024 (3 days)
IT Courses		
1.	Auditing with MS Excel (Batch-1)	10.06.2024 to 14.06.2024 (5 days)
2.	Audit in MS Access	08.07.2024 to 10.07.2024 (3 days)
3.	Interactive Data Extraction and Analysis (IDEA)	05.08.2024 to 09.08.2024 (5 days)
4.	IT Audit	23.09.2024 to 27.09.2024 (5 days)
MCTP Courses		
1.	Phase-III Six-Week Orientation Training for AAOs/Supervisors (Batch-2)	08.04.2024 to 21.05.2024 (30 Days)
2.	MCTP Level -3 (Batch -1)	27.05.2024 to 03.06.2024 (6 days)
3.	MCTP Level-2	19.07.2024 to 26.07.2024 (6 days)
OIOS and e-HRMS Courses		
1.	Annual Audit and Assignment Level Planning in OIOS	13.05.2024 to 14.05.2024 (2 days)
2.	e-HRMS (Batch-1)	17.05.2024 (1/2 day online)
3.	Field Visits in OIOS	04.09.2024 to 06.09.2024 (3 days)
4.	e-HRMS (Batch-2)	09.09.2024 (1/2 day online)

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