



PURPLE LOTUS

◆ *Half-Yearly Newsletter* ◆



**REGIONAL CAPACITY BUILDING &
KNOWLEDGE CENTRE, BENGALURU**

INDIAN AUDIT AND ACCOUNTS DEPARTMENT



Mar 2026 / Vol. X | 



Reflections from the Principal Director



It gives me immense pleasure to present this edition of the newsletter of Regional Capacity Building & Knowledge Centre

(RCB&KC), Bengaluru, highlighting its key initiatives and achievements during October 2025 to March 2026.

As a premier institution under Indian Audit and Accounts Department, RCB&KC continues to play a vital role in strengthening professional competencies and promoting excellence in public sector auditing. During the period under review, the centre successfully conducted a wide range of training programmes, workshops and knowledge initiatives across core domains including audit methodologies, financial management, data analytics, IT systems, GST and emerging technologies such as Artificial Intelligence and Machine Learning.

A major emphasis was placed on advancing data-driven audit approaches, integrating modern analytical tools and fostering outcome-oriented strategies. The enthusiastic participation of officers from across the country reflects a strong commitment to continuous learning and professional development.

The Centre also promoted experiential learning through case studies, field visits and expert-led sessions, creating a dynamic environment for knowledge sharing and innovation. Parallel efforts in knowledge creation through structured modules, research papers and e-compendiums have further strengthened institutional capacity.

I sincerely appreciate the contributions of faculty members, resource persons and participants and commend the organizing teams for their dedicated efforts in successfully conducting these programmes.

I am confident that these initiatives will enhance audit quality, strengthen governance frameworks and help address emerging challenges effectively.

I am also pleased to inform that the CAG of India Award, 2025 (Office of the Year) was conferred to RCB&KC, Bengaluru under the category of Capacity Building and Knowledge Institutes/Centres on the occasion of "Audit Diwas". Let us continue to strive for excellence and uphold the highest standards of professionalism and integrity in public service.

Warm regards,

Deepak Mathews

Principal Director RCB&KC, Bengaluru

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Introduction

Accolades

CAG of India Award, 2025(Office of the Year) was conferred to RCB&KC, Bengaluru under the category of Capacity Building and Knowledge Institutes/Centres on the occasion of “Audit Diwas”. The award recognises the Centre’s excellence in training, innovation and promotion of data-driven audit practices. It reflects the institution’s significant contribution to strengthening professional competencies in public sector auditing.



The Centre conveys its heartfelt gratitude to all user offices and participants whose continued support and engagement made this achievement possible.



Our Vision in Action

The Regional Capacity Building & Knowledge Centre, Bengaluru (RCB&KC) functions under the aegis of the Comptroller and Auditor General of India and plays a pivotal role in strengthening the professional capacity of officers and staff of the Indian Audit and Accounts Department (IA&AD). It operates as a regional hub for training, knowledge dissemination, research and innovation in public sector auditing and financial management.

User Offices:

- (1) Office of the Principal Accountant General (Au-II), Karnataka, Bengaluru (Chairperson-RAC)
- (2) Office of the Accountant General (A&E), Karnataka, Bengaluru
- (3) Office of the Accountant General (Au-I), Karnataka, Bengaluru
- (4) Office of the Principal Director of Audit - Defence Commercial, Bengaluru
- (5) Office of the Principal Director of Audit - (Central), Bengaluru
- (6) Office of the Director General of Audit, Railway, Secunderabad, Branch: Hubballi

(7) Office of the Director General of Audit
- Airforce, New Delhi, Branch: Bengaluru

(8) Office of the Director General of Audit
(Finance & Communication), New Delhi,
Branch: Bengaluru

(9) Office of the Director General of
Audit (Environment & Scientific
Departments), New Delhi, Branch:
Bengaluru

Training Insights

Training Methodology:

- Practical, outcome-oriented approach using case studies, field visits, and hands-on data analysis
- Interactive methods including group discussions, presentations, and role plays
- Focus on application-based learning, bridging the gap between theory and practice

Collaborations and Expertise: (Annexure-1)

- Collaborates with IA&AS domain experts, Chartered Accountants, technical specialists, and national training institutions
- Brings multidisciplinary expertise and real-world insights to enhance training delivery.

Emphasis on:

- Strong focus on data-driven audit, audit planning and reporting excellence
- Comprehensive training coverage including foundational and specialised audit programmes (SABs, PSUs)
- Emphasis on emerging technologies with integration of AI/ML tools in audit training
- Structured programmes with hands-on exposure through case studies and field visits
- Balanced approach combining technical competencies, leadership and behavioural skills
- Promotion of digital governance practices with continued emphasis on core audit trainings

Highlights of RAC Meetings

RAC and Mid-RAC meetings are held in order to finalise the Calender of Training Programme based on the requirements of user offices and review the progress of the training programmes. The following are the snippets from these meetings:



Mid-RAC 2025-26 on 8th Oct 2025

Mid-RAC – 8 th Oct 2025

- The Mid-Term RAC Meeting reviewed the progress of the FY 2025-26 training calendar, emphasizing capacity building in data-driven, AI/ML-enabled and remote auditing techniques.
- Members highlighted the need for practical, technology-oriented training programmes, with key recommendations to be incorporated into upcoming training plans.



14th RAC Meeting 2026-27 on 22nd Jan 2026

14th RAC – 22nd Jan 2026:

- The 14th RAC Meeting of RCB&KC, Bengaluru deliberated on finalizing the CoTP 2026-27 with a focus on data-driven audit, AI/ML integration and need-based training programmes.
- Emphasis was placed on strengthening capacity building through practical, technology-enabled learning and enhanced coordination with user offices.

General Courses

Capacity Building through Training Programmes

RCB&KC conducts a wide range of All India and regional training designed using a blended learning approach including lectures, case studies, field visits and hands-on sessions.

1. All India Training Programme on Land Management (15-17 October 2025)

Advancing audit capability in land governance through legal frameworks and digital systems

RCB&KC, Bengaluru conducted a three-day All India Training Programme on Land Management for 28 SAOs/AAOs for IA&AD offices across India, focusing on strengthening audit understanding of land acquisition laws, valuation methods and emerging practices. The programme covered key provisions of the Land Acquisition Act, 2013, ASR/e-ASR and innovative approaches such as LVC, FSI/FAR and TDR, along with an overview of land management software and national initiatives like NAKSHA and SVAMITVA.

Practical exposure was provided through field visit the Taluk Record Room and interactive discussions, enabling

participants to examine real-world land records and processes. Audit-focused sessions highlighted common irregularities in land acquisition, compensation, leases and PPP projects, reinforcing the role of audit and technology in promoting transparency and effective land governance.

2. Training Programme on Works Audit (27-31 October 2025)

Strengthening audit effectiveness in public works through technical, financial and procedural insights

RCB&KC, Bengaluru conducted a five-day Works Audit Training Programme for 18 SAOs/AAOs to enhance audit capabilities in public works. The programme covered key areas such as contract management, DPR preparation, PWD and PWA codes, estimates, tendering procedures and agreement processes, along with technical aspects of road and bridge construction.

Practical insights were provided through sessions on Schedule of Rates, analysis of rates and Measurement Books supplemented by field visits to ongoing PWD projects.

Case studies based on CAG Audit Reports highlighted common irregularities and audit approaches, reinforcing the importance of technical knowledge and audit scrutiny in ensuring efficiency, transparency and accountability in public works.

3. Mid-Career Training Programme – Level 3 (10-14 November 2025)

Strengthening leadership, analytical and governance competencies for effective audit management

RCB&KC, Bengaluru conducted a five-day Mid-Career Training Programme (Level 3) for 26 SAOs/AAOs with over 12 years of combined service, aimed at enhancing professional and managerial competencies. The programme covered communication skills, auditing in IT environment, data analytics, governance, risk management, public finance and e-governance systems.

Interactive sessions on team building, stakeholder engagement, analytical thinking and problem-solving were complemented by discussions on environmental governance and a field visit to ICAR-Indian Institute of Horticultural Research (IIHR), Bengaluru. The programme reinforced leadership

skills, adaptability to evolving audit environments and the importance of holistic decision-making in public sector auditing.

4. Pre-Retirement Planning Training (Batch-2 of 3) (01-03 December 2025):

Preparing for a secure and fulfilling life beyond service through financial, health and legal awareness

RCB&KC, Bengaluru conducted a three-day Pre-Retirement Planning Training Programme for 28 officers/officials nearing superannuation, focusing on facilitating a smooth transition from service to retirement. The programme covered post-retirement benefits, financial planning and a holistic approach to life after service, along with practical insights through field visits and participant interactions.

Sessions on stress management, cyber security for senior citizens, health and nutrition, yoga and meditation and legal provisions for senior citizens provided a comprehensive perspective on post-retirement life. The programme emphasized financial security, well-being and informed decision-making for a balanced and secure future.

5. Workshop on Preparation of ADM & AFM (Batch 3 of 4) (08-09 December 2025):

Strengthening audit planning and reporting through structured tools and case-based learning

RCB&KC, Bengaluru conducted a two-day workshop for 11 SAOs/AAOs engaged in PA/CA/FA, focusing on effective preparation of Audit Design Matrix (ADM) and Audit Finding Matrix (AFM). The programme covered guidelines, regulations and step-by-step preparation of ADM and AFM, supported by brainstorming sessions to enhance conceptual clarity.

Case studies from Subject Specific Compliance Audit, Performance Audit and IS Audit provided practical insights into applying ADM and AFM in real audit scenarios. The workshop emphasized structured audit planning, evidence-based findings and improved quality of audit reporting.

6. Karnataka State Audit and Accounts Department Officers' Training under TGS (Batch-2 of 2) (08-10 December 2025):

Enhancing audit skills through risk-based approaches, data analytics and practical audit techniques

RCB&KC, Bengaluru conducted a three-day training programme for 20 officers/officials of KSAAD under TGS, focusing on strengthening core audit competencies. The programme covered key areas such as risk assessment, sampling, audit evidence and drafting and reporting, along with hands-on sessions on CAATs using Excel for data analysis. Practical sessions and case studies on auditing of ULBs/PRIIs provided applied learning experience. The programme emphasized the use of data analytics and systematic audit approaches to improve audit quality, efficiency and evidence-based reporting.

7. Six Week Orientation Training for DR AAOs/DP AAOs/ Supervisors (05 January – 17 February 2026):

Building foundational competencies for effective audit and administrative responsibilities

RCB&KC, Bengaluru conducted a six-week Orientation Training Programme for 28 DR AAOs/DP AAOs/Supervisors aimed at equipping newly inducted officials with essential knowledge and skills in auditing and departmental functions.

The programme covered core areas such as compliance, performance and financial audit, government accounting, rules and regulations, IT systems and office procedures.

The training adopted a blend of lectures, practical exercises, case studies, group discussions, role plays, group/individual presentations and field visit to Space Exhibition - U R Rao Satellite Centre (URSC) provided holistic exposure. Emphasis was laid on analytical skills, professional conduct and use of technology in audit. Apart from learning activities, sessions on soft skills, extracurricular activities, sports, interactive quizzes and cultural activities to provide the participants a fun full learning environment. The programme laid a strong foundation for participants to effectively discharge their roles in the Indian Audit and Accounts Department.

8. All India Training Programme on GST Returns, IT Development in GST and Database Management Techniques for GST Audit for SRA Offices (Batch-3 of 3) (19-23 January 2026):

Enhancing GST audit capabilities through return analysis, data tools and practical audit techniques

RCB&KC, Bengaluru conducted a five-day All India Training Programme for 27

SAOs/AAOs from State Revenue Audit Offices across IA&AD, focusing on strengthening GST audit competencies. The programme covered GST return structures, tax liability, Input Tax Credit (ITC), annual returns and flow of information for different categories of taxpayers.

Hands-on sessions included analysis of GSTR forms, SMART audit model and database-driven audit techniques, supported by case studies and practical exercises using sample returns. Group activities and presentations enabled participants to conduct risk analysis and develop audit findings. The programme reinforced the importance of data analytics and systematic approaches in improving the effectiveness of GST audits.

9. Workshop on Preparation of ADM & AFM (Batch 4 of 4) (26-27 February 2026)

Enhancing quality of audit planning and reporting through structured frameworks and practical application

RCB&C, Bengaluru conducted a two-day workshop for 18 SAOs/AAOs engaged in PA/CA/FA, focusing on strengthening skills in preparation of Audit Design

Matrix (ADM) and Audit Finding Matrix (AFM). The programme covered guidelines, regulatory framework and step-by-step preparation of ADM and AFM, supported by interactive brainstorming sessions.

Case studies from Subject Specific Compliance Audit, Performance Audit and IS Audit provided hands-on experience in applying ADM and AFM in diverse audit contexts. The workshop emphasized structured audit planning, evidence-based findings and improved clarity and quality in audit reporting.

10. Finding the Leader in You – Professional (FLY-Pro) (24-27 March 2026):

Developing leadership effectiveness through self-awareness, initiative and behavioural competencies

To enhance soft skills and leadership within the Indian Audit and Accounts Department, the Office of the Comptroller and Auditor General (CAG) of India signed an MoU with the Competitive Mindset Institute (CMI) for capacity building in Professional Effectiveness, Ethical Leadership and Communication. Under this collaboration, a four-day training programme titled “Find the Leader in You (FLY-Pro)” was organized at RCB&KC, Bengaluru, for 30 Assistant Audit Officers/Senior Audit Officers.

The programme focused on key behavioural pillars such as taking initiative, innovativeness, perseverance, conscientiousness and problem-solving skills, along with effective communication and teamwork.

Expert trainers from CMI guided participants through interactive sessions, activities and experiential learning, participants engaged in self-reflection, group discussions and practical exercises to apply these concepts in professional contexts. The programme emphasized mindset transformation, leadership behaviour and continuous personal development for improved performance in audit and administrative roles.

Snippets from General Courses



**AITP on Land Management-Inauguration
by Mr. Ashok Sinha, PAG (Au-II),
Karnataka, Bengaluru**



Works Audit-Session on Schedule of Rates



**MCTP L3-Valediction by Director
General, RCB&KC, Bengaluru**



**AITP on Land Management-Field visit
to Taluk Record Room to understand
Land Record Digitisation process**



**Works Audit-Field visit to ongoing PWD
building work**



**Pre-retirement Planning Training B2-
Field visit to MGIRED, Bengaluru**

Snippets from General Courses



MCTP L3-Field Visit to IIHR, Bengaluru



Pre-retirement Planning Training B2-Stress Management session by Professor from NIMHANS, Bengaluru



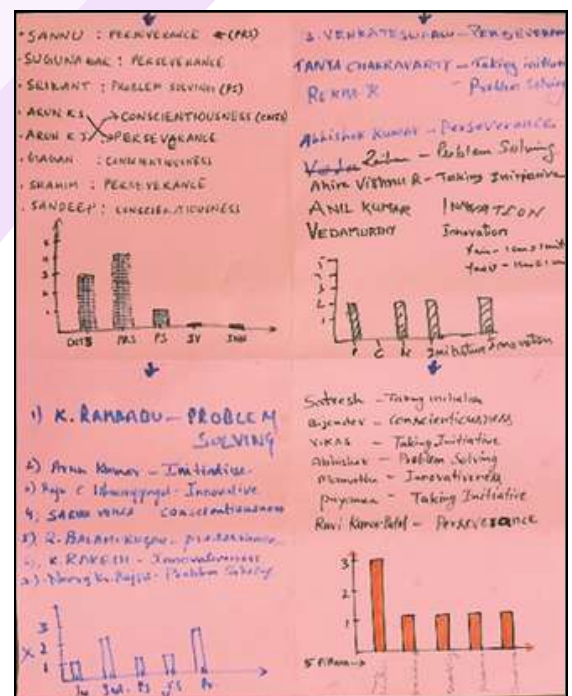
Six Weeks Orientation Training for DR AAOs/DP AAOs/Supervisors-Presenting Certificate to KAHOOT Quiz Winner



FLY-Pro Training by CMI at RCB&KC, Bengaluru



Workshop on Preparation of ADM & AFM B4



FLY-Pro Training -Practical Exercises

Snippets from General Courses



Six Weeks Orientation Training for DR AAOs/DP AAOs/Supervisors-Session on Communication Skills by Director General, RCB&KC, Bengaluru



AITP on Land Management-Presentation by Participant on Audit Findings



Role plays on Enthusiasm during Six Weeks Orientation Training for DR AAOs/DP AAOs/Supervisors



GST Training-Inauguration by Director General, RCB&KC, Bengaluru



GST Training-Presenting Certificate to KAHOOT quiz winner



Six Weeks Orientation Training for DR AAOs/DP AAOs/Supervisors - Sports

Knowledge Centre Courses

1. All India Webinar on Fraud and Forensics in Audit of PSUs & ABs:

The Webinar was conducted on 10 November 2025 for 186 All-India participants. This was conducted by an eminent IT expert nominated by the Institute of Chartered Accountants of India (ICAI). The session focused on the identification of red flag indicators, analysis of unusual transactions for detecting potential fraud and misappropriations and the use of IT and AI-based tools to address such risks effectively.

2. All India Training Programme on Financial Audit of State Autonomous Bodies:

The All-India Training Programme on Financial Audit of State Autonomous Bodies was conducted in two batches for a total of 41 All-India participants. Batch I was held from 15.12.2025 to 19.12.2025 and Batch II from 29.12.2025 to 02.01.2026.

The programme covered key aspects such as the audit mandate for State Autonomous Bodies, the end-to-end process from receipt of accounts to their

certification and the preparation of Separate Audit Reports (SARs) under the revised format. Sessions also included case studies on the identification of discrepancies during preliminary examination of financial statements, as well as the application of accounting standards in State Autonomous Bodies, with a focus on testing internal controls. As part of the practical exposure, a field visit was organised to the National Institute of Mental Health and Neurosciences (NIMHANS), a Central Autonomous Body under the Ministry of Health and Family Welfare.

The sessions were delivered by faculty comprising Chartered Accountants, IA&AS officers and Senior Audit Officers/Knowledge Centre experts.

3. All-India Training Programme on financial audit of Public Sector Undertakings:

The training programme was conducted jointly by RCB&KC, Bengaluru and the Centre of Excellence for Financial Audit (CoEFA), Hyderabad from 5.01.2026 to 9.01.2026 for 30 All-India participants. It was structured to provide a compre-

-hensive understanding of financial audit practices in the context of Public Sector Undertakings (PSUs).

The sessions covered the audit mandate relating to PSUs and provided a detailed overview of the multi-phase audit approach, including the planning, execution and reporting stages of financial audits. Special emphasis was placed on the use of technology and data analytics tools to improve audit efficiency, effectiveness and overall quality.

The programme also included detailed deliberations on Indian Accounting Standards (Ind AS), supported by relevant case studies to enhance practical understanding. In addition, case studies on reporting by statutory auditors on the financial statements of Government Companies were discussed. Key regulatory aspects, including the Companies (Auditor's Report) Order (CARO), as well as important circulars and instructions issued by the Headquarters Office, were also covered. The sessions were delivered by faculty comprising IA&AS Officers, Chartered Accountants, Knowledge Centre Officer from RCB&KC Bengaluru, Sr Audit Officers from CoEFA, thereby ensuring a balanced blend of domain expertise and practical insights.

4. Training Programme on audit of PSUs

Based on directions of K&CB Wing, this training programme was conducted for user offices of the erstwhile Regional Capacity Building and Knowledge Institute (RCB&KI) for user offices of RCB&KC, Bengaluru based on directions given by K&CB Wing for 13 participants from 23.02.2026 to 27.02.2026.

The Training programme covered mandate for audit of PSUs, multiphase audits, Ind AS with case studies, case studies on reporting by statutory auditors on financial statements of Government Companies, compliance and performance audits of PSUs with case studies. This training programme was conducted by IA&AS Officers, Chartered Accountants and Sr AOs from RCB&KC, Bengaluru and its user offices.

Other activities of RCB&KC, Bengaluru

E-Compendium:

An E-Compendium on Reporting by Statutory Auditors on accounts of Government Companies was submitted to K&CB Wing in January 2026. This covered seven case studies on issues of non-compliance to Standards on Auditing (SA) issued by The Institute of Chartered Accountants of India (ICAI) like opinion of auditors (SA 700 and SA 705), Emphasis of matters (SA 706), CARO and legal and other regulatory matters.

Structured Training Modules (STM):

(a) A Structured Training Module (STM) on the Financial Audit of Central Autonomous Bodies (CABs) was developed and submitted to K&CB Wing in March 2026. It covered the audit mandate for CABs, fund-based accounting, application of accounting standards and the planning, execution and reporting processes in CABs. The module also addressed key areas such as Higher Education Financing Agency (HEFA) loans, applicability of tax statutes and stakeholder engagement. It was designed to be interactive, incorporating practical illustrations and discussion-based elements to enhance the understanding

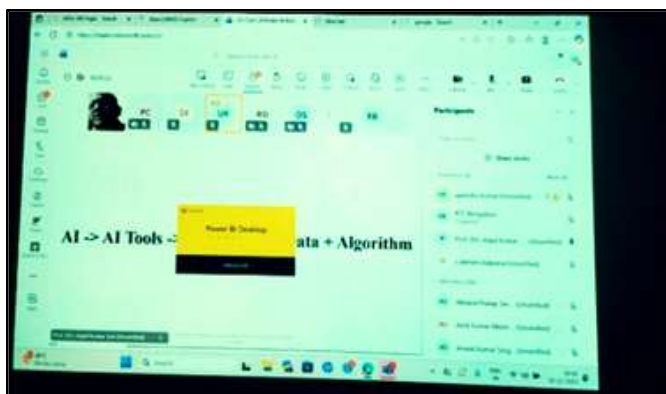
of participants.

(b) A Structured Training Module on Land Management was developed and submitted to K&CB Wing in March 2026. It covers basic concepts of Land Management, Acts, Rules and key aspects of legal frameworks (Central and State), land valuation and ASR, land acquisition practices and associated audit risks, use of land management software and portals for audit, departmental land management practices, common irregularities, and application of GIS and other tools in auditing. It was designed to include interactive sessions focusing on major irregularities in land management, complemented by practical exposure through field visits.

Research Paper:

A research paper titled “Management of Assets in Autonomous Bodies” was submitted to the K&CB Wing for approval in March 2026. The paper examined key aspects such as capitalisation of assets in Autonomous Bodies, gaps in documentation and record maintenance for fixed assets and the life-cycle management of assets. It also incorporated global best practices in asset management and also a practical checklist to support effective audit and oversight.

Snippets from Knowledge Centre Activities



All India Webinar on Fraud and Forensics in Audit of PSUs & ABs



All India Training Programme on Financial Audit of State Autonomous Bodies
From left to right: Classroom, Field Visit to NIMHANS



All-India Training Programme on Financial Audit of Public Sector Undertakings
From left to right: Distribution of Certificates by Director General, RCB&KC, Bengaluru; Classroom



Training Programme on audit of PSUs
From left to right: Inauguration by Director General, RCB&KC, Bengaluru;
Felicitation of the representative of KSDL during Field Visit

IS Courses

1. Seminar on Digital Personal Data Protection (DPDP) Act (13 October 2025)

Enhancing awareness on data protection, privacy and compliance in the digital governance landscape

RCB&KC, Bengaluru conducted a one-day seminar for 17 officers/officials to build awareness on the Digital Personal Data Protection Act. The programme covered key aspects such as the rationale, legislative background, core concepts and definitions under the Act, along with rights and obligations of citizens and data fiduciaries.

Expert sessions highlighted the impact of the Act on the government sector and provided insights into compliance frameworks and governance mechanisms. The seminar emphasized the importance of data privacy, accountability and adherence to legal provisions in the evolving digital ecosystem.

2. Java with PostgreSQL and Oracle Training (27–31 October 2025)

Building technical proficiency in database management and application development for audit and IT systems

RCB&KC, Bengaluru conducted a five-day training programme for 16 officers/officials aimed at enhancing skills in Java programming, database management and application development. The programme covered RDBMS concepts, SQL operations and hands-on sessions using PostgreSQL and Oracle, along with core Java and object-oriented programming concepts.

Participants gained practical exposure through sessions on JDBC, layered architecture, Spring Boot, REST APIs and database integration, culminating in mini projects and hands-on exercises. The programme emphasized application-oriented learning and strengthened technical capabilities relevant for IT audit and system development.

3. Data Analytics Training Programme (10–14 November 2025)

Leveraging data analytics tools and techniques to enhance evidence-based audit practices

RCB&KC, Bengaluru conducted a five-day Data Analytics Training Programme for 22 AAOs/Sr. AOs to strengthen data-driven audit capabilities.



The programme covered fundamental concepts of data analytics, ETL operations and hands-on sessions using tools such as KNIME, Advanced Excel and Tableau for data processing and analysis. Participants gained practical experience in data cleaning, visualization and dashboard creation through case studies and exercises. The programme emphasized the use of analytics in identifying risk areas and deriving actionable insights, thereby enhancing the effectiveness and quality of audit outcomes.

4. **Basic AI/ML Training Programme (04-06 February 2026):**

Building foundational understanding of AI and ML for effective and responsible use in audit

RCB&KC, Bengaluru conducted a three-day Basic AI/ML Training Programme for 20 Sr. AOs/AAOs to introduce emerging technologies and their relevance to audit. The programme covered fundamentals of AI, ML and Generative AI, along with concepts of AI systems, tool landscape and ethical considerations.

Hands-on sessions on prompt engineering and machine learning using tools like Orange enabled participants to

gain practical exposure.

The programme emphasized responsible use of AI, identifying appropriate use cases and leveraging AI tools to enhance efficiency and effectiveness in audit processes.

Additional training programmes: As per the directions of K&CB Wing, the following IS training programmes transferred from RCB&KI Hyderabad were conducted by RCB&KC, Bengaluru.

5. **Oracle PL/SQL Training Programme (10-12 March 2026):**

Strengthening database programming skills for effective data handling and audit applications

RCB&KC, Bengaluru conducted a three-day Oracle PL/SQL Training Programme for 18 officers/officials to enhance their database programming capabilities. The programme covered core PL/SQL concepts including block structure, conditional statements, loops, cursors, procedures, packages and triggers, supported by hands-on exercises.



Participants gained practical exposure through coding sessions and exercises, enabling them to understand database operations and automation. The programme emphasized the application of PL/SQL in efficient data handling and strengthening technical skills relevant for IT audit and system-based analysis.

6. Networking Training

Programme (16–18 March 2026):

Enhancing network management and security skills for efficient IT operations and audit support

RCB&KC, Bengaluru conducted a three-day Networking Training Programme for 15 officials/officers from the IS wing, focusing on strengthening foundational and practical networking skills. The programme covered computer network concepts, network types, reference models and hardware components required for establishing networks. Hands-on sessions included LAN setup, IP configuration, network protocols, troubleshooting and database connectivity. Sessions on network security, firewalls and antivirus provided critical insights into safeguarding systems. The programme emphasized practical understanding and application of

networking concepts for improved IT operations and audit support.



Snippets from IS Courses



Seminar on Digital Personal Data Protection (DPDP) Act



Java with PostgreSQL and Oracle Training



Java with PostgreSQL and Oracle Training



Data Analytics Training Programme



**Data Analytics Training Programme-
Valediction by DG, RCB&KC, Bengaluru**

e-HRMS

The Functional Help Desk (FHD) for e-HRMS at RCB&KC, Bengaluru, liaise with the designated nodal officers and employees of the assigned offices to facilitate resolution of issues pertaining to e-HRMS. They participate in meetings with the nodal officers as and when required and provide support to ensure smooth implementation and optimal use of the active e-HRMS v2.0 modules. The FHD also assist the assigned offices in addressing difficulties encountered during the operation of various modules of e-HRMS v2.0.

Good Practices at RCB&KC

Constitution Day was observed on 26th November 2025 at RCB&KC, Bengaluru, with the reading of the Preamble, reaffirming the values of justice, liberty, equality and fraternity. Officers, reflecting on the importance of constitutional ideals in public service.

The **Vigilance Awareness Week** was observed at RCB&KC, Bengaluru from 27th October to 2nd November 2025 with an integrity

pledge followed by awareness sessions, quiz and a caption writing contest on preventive vigilance to promote integrity, transparency and accountability for staff and participants of training programmes. The initiative reinforced our commitment towards ethical practices and good governance.

Community time is given to participants for 15 minutes during lunch hours, providing participants with a refreshing break the from regular training sessions. These informal sessions serve as a platform for participants to showcase their cultural and creative talents, fostering engagement, relaxation, and a sense of community.

Recreational activities: The training institute is equipped with an array of recreational facilities such as Jenga, foosball, chess, carrom, and table tennis, adding a fun and engaging dimension to the overall experience.

Interactive sessions and evaluations: The sessions incorporate case studies, drag-and-drop activities, pictionary and effective. Kahoot! a game-based learning platform, is used to deliver quizzes as a part of the post evaluation exercise.

Snippets of Good Practices at RCB&KC



Reading of the Preamble to the Constitution of India on Constitution Day



Vigilance Awareness Week-Quiz



Vigilance Awareness Week-Pledge



Recreational activities

Voices from the Classroom

Testimonials

Participant of AITP on FA of SABs (B2)

“The training programme was highly enriching and provided clear insights into the application of accounting standards in audit scenarios, which will aid in improving audit quality and effectiveness. The well-structured schedule ensured a smooth flow of sessions with engaging activities and the valuable inputs shared by the faculty, drawing from their vast experience, greatly enhanced the overall learning experience”

G. K. N. Lakshmi Prasanna
Senior Audit Officer, TSC(SABs) Section
O/o the PAG (Au), Telangana, Hyderabad

Participant of Six Week Orientation Training for DR AAOs/DP AAOs/Supervisors

“The orientation training programme at RCB&KC Bengaluru from 5th January to 17th February 2026 was a well-designed and enriching experience. The sessions, delivered by highly competent faculty and supported by effective external experts for soft skills, ensured clear understanding and active engagement.

The programme provided strong insights into audit and audit techniques, with a special focus on IT and IT-enabled audit. Weekly Kahoot quizzes effectively reinforced learning. Field visits to the ISRO Satellite Centre added valuable practical and experiential dimensions.

Interactive classroom exercises, encouragement to ask questions and individual attention enhanced participation and confidence. In-house sports and group activities promoted teamwork and offered a refreshing balance to the academic schedule.

Overall, the training was a comprehensive and rewarding experience, combining knowledge, practical exposure and personal development”

By Mr. Tejas Kulkarni, Assistant Audit Officer
O/o the AG (Au-1), Karnataka, Bengaluru

Voices from the Classroom

Participant of Six Week Orientation Training for DR AAOs/DP AAOs/Supervisors

“It has been three years since I joined this department, during which I have attended several training programmes at RCB&KC, the latest being part of a six-week Orientation Training as a trainee. The structure and composition of the training schedule were excellent. In particular, the inclusion of Kannada classes in the curriculum was a thoughtful and very impactful addition.

It was not just the well-designed schedule, but also the faculty who conducted the sessions that made the training truly commendable. Their guidance provided us with valuable insights and Field knowledge, helping us perform our daily duties with greater confidence. The entire batch was deeply engaged and showed great enthusiasm in learning Kannada, resulting in almost 100% positive outcomes—believe me, this is no exaggeration.

The core faculty at RCB&KC demonstrated remarkable enthusiasm and dedication in delivering the sessions effectively. Beyond regular classes, their efforts to involve trainees in extracurricular activities, sports and team outings—alongside providing field exposure—are highly appreciable.

Our entire batch thoroughly enjoyed the training experience. It not only enhanced our knowledge but also helped us improve our self-presentation skills and contributed a lot to our career growth. I would like to sincerely thank RCB & KC for providing us with such a comprehensive, interactive and energetic learning environment.”

**By. Ms. Radha Sonia Kalla, Assistant Audit Officer
O/o the DGA (ESD), Delhi, Branch at Bengaluru**

Cognitive Corner: The Playful Nook

(A) Guess the Correct Word - Compliance Audit:

Instructions: Read each hint and write the correct audit-related term in the blank provided.

1. Examination of whether rules, laws and procedures are followed: _____
2. Written proof collected to support audit findings: _____
3. Standard or benchmark used to evaluate performance: _____
4. The possibility that an auditor may give an incorrect opinion: _____
5. Process of selecting a portion of data for audit testing: _____
6. Final document prepared by auditors after completing audit: _____
7. Deviation from rules, procedures, or norms: _____
8. Systematic recording of information, evidence and procedures: _____
9. Identifying and evaluating risks in audit planning stage: _____
10. Information system tools used for audit analysis: _____

(B) Fill the Missing Letters (Hint: Audit Design Matrix (ADM) & Audit Findings Matrix (AFM)):

Fill in the correct audit terms.

1. A _ _ _ _ D _ _ _ _ N M _ _ _ _ _
2. A _ _ _ _ F _ _ _ _ _ M _ _ _ _ _
3. A _ _ _ _ C _ _ _ _ _
4. S _ _ _ _ _ _ _ _ A N D A _ _ _ _ _
_ _ _ E _ _ _ _ _
5. A _ _ _ _ O _ _ _ _ _
6. A _ _ _ _ Q _ _ _ _ _
7. A _ _ _ _ F _ _ _ _ _
8. C _ _ _ _ _
9. C _ _ _ _
10. E _ _ _ _
11. R _ _ _ A _ _ _ _ _
12. A _ _ _ _ E _ _ _ _ _ D _ _ _ _ _
_ _ _ _ _

(C) Riddles:

(a) Name these accounting terminologies

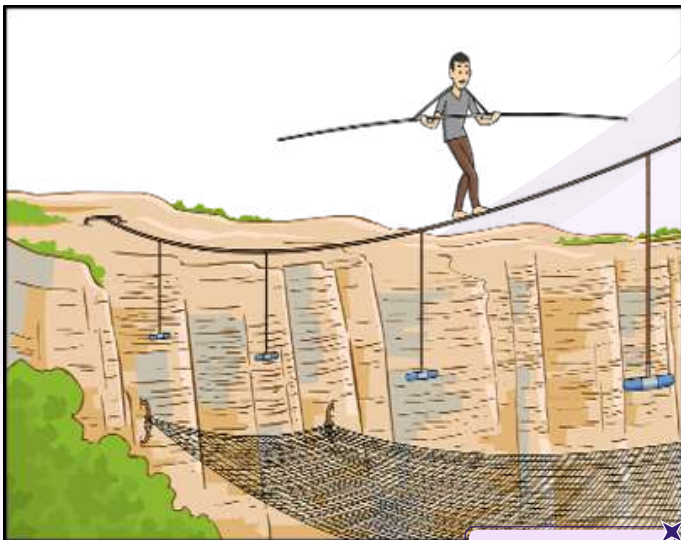
- (1) "My face may lie, my heart is true, Law says one thing, but books choose who. I follow reality, not what's signed, in financial truth, I rule the mind".
- (2) "I rewrite history without a pen, correcting yesterday, again and again. Comparatives bow to what should have been, So past now shows a cleaner scene"

(3) I am not a company, not one machine,
But the smallest group where cash is seen.
For impairment's test, I take the stage,
Where inflows live, not merely on a page.

(D): Guess the accounting terminology depicted by the picture:



1



2



3

Solution to Cognitive Corner: The Playful Nook

(A) Guess the Correct Word - Compliance Audit:

Answer Key

1. Compliance Audit
2. Evidence
3. Criteria
4. Audit Risk
5. Sampling
6. Audit Report
7. Irregularity
8. Documentation
9. Risk Assessment
10. CAATs

(B) Fill the Missing Letters – ADM & AFM:

Answer Key

1. Audit Design Matrix
2. Audit Finding Matrix
3. Audit Criteria
4. Sufficient And Appropriate Evidence
5. Audit Objectives
6. Audit Questions
7. Audit Findings
8. Condition
9. Cause
10. Effect
11. Risk Assessment
12. Audit Evidence Documentation

(C) Solutions to Riddles:

(1) Substance over Form: Financial statements should reflect the economic reality of transactions rather than merely their legal form. For example, lease is accounted in the books of the lessor as well as the lessee (Indian Accounting Standard 1).

(2) Retrospective Re-statement: This refers to correction of prior period errors in the year of occurrence (Indian Accounting Standard 8).

(3) Cash Generating Unit: The smallest identifiable group of assets that generates cash inflows largely independent of other assets (Indian Accounting Standard 36)

(D) Solutions to Pictionary:

(1) Provision for Mine Closure Cost: The picture describes a mine wherein reclamation activities are being performed for its closure.

Mine closure cost refers to the expenditure that a mining company is obligated to incur to restore, rehabilitate and decommission a mine site once extraction activities are completed. As per Ind AS 16 on Property, Plant and Equipment, mine closure cost is treated as part of the cost of the asset and capitalised. While capitalising the same, a corresponding liability is also created as per Ind AS 37 on Provisions, Contingent Liabilities and Contingent Assets. Mine closure cost is calculated at the net present value of future estimated restoration and decommissioning expenses of the mine. This is calculated based on mine closure plans, environmental laws and engineering estimates.

(2) Provision: The picture describes a person walking on a tightrope with a safety net below. This represents a provision that balances a risk with an underlying assurance that the fall won't be catastrophic.

A provision is recognised as per AS-29: Provision, Contingent Liabilities and Contingent Assets when (a) there is a present obligation (legal or constructive) arising from a past event and it is probable that an outflow of resources will be required for which a reliable estimate can be made.

For example, when a Company is aware that a debtor who owes ₹ 50 lakh on account of credit sales has become bankrupt and is in a position to pay ₹ 25 lakh, a provision is required to be made for ₹ 25 lakh.

(3) Solution: Carrying amount

Carrying amount of an asset means the value at which the asset is shown in the books of accounts at a given date.

Carrying amount = Original cost of the asset – accumulated depreciation / amortisation – accumulated impairment losses

For example:

Cost of machine = ₹10,00,000

Accumulated depreciation = ₹3,00,000

Carrying cost = ₹7,00,000



Annexure

Resource Persons for the Training Programmes

Sl. No.	Faculty Name	Designation
Serving IA&AD Faculty		
1	Mr. Naresh R	Director General
2	Mr. Dinabandhu Sahu	Principal Accountant General
3	Mr. Ashok Sinha	Principal Accountant General
4	Mr. Deepak Mathews	Principal Director
5	Mr. V M V Nawal Kishore	Principal Director
6	Mr. Jahangir Inamdar	Accountant General
7	Mr. Akshay Gopal	Director
8	Ms. Monisha T M	Director
9	Ms. Sofia Gupta	Deputy Director
10	Mr. Vijaykumar J	Deputy Accountant General
11	Ms. Monali Ashok Phadtare	Director
12	Mr. Vigneshwaran K	Sr. Deputy Accountant General
13	Ms. T. M. Yamini	Deputy Accountant General



Sl. No.	Faculty Name	Designation
14	Ms. Saranya B	Sr. Deputy Accountant General
15	Mr. Matthews Mathew	Deputy Accountant General
16	Ms. Aditika	Assistant Director - Official Language
17	Ms. Meena P V	Senior Audit Officer/CF-GC
18	Mr. Anand J J S	Senior Audit Officer/CF-IS
19	Ms. Saikrupa Nalkur	Senior Audit Officer/CF-KC
20	Ms. Sobha G Varior	Senior Audit Officer
21	Mr. Gurumurthy S	Senior Audit Officer
22	Mr. Dileesh V K	Senior Audit Officer
23	Mr. Rajesh M S	Senior Audit Officer
24	Mr. Raghu G	Senior Audit Officer
25	Ms. Beena Thomas	Senior Audit Officer
26	Mr. P D Srinivasu	Senior Audit Officer (Commercial)
27	Mr. Rajakumar Jakkala	Senior Audit Officer (Commercial)
28	Mr. Manikumar YKS	Senior Audit Officer



Sl. No.	Faculty Name	Designation
29	Ms. Nagajyothi M	Senior Accounts Officer
30	Mr. Bipin P S	Senior Audit Officer
31	Ms. Sowmini S	Senior Audit Officer
32	Mr. Shibu Y Das	Senior Audit Officer
33	Mr. Gowrishankar N	Senior Audit Officer
34	Mr. Narayanan M	Senior Audit Officer
35	Mr. Bhimsen Das	Senior Audit Officer
36	Mr. L Sugunakar Naidu	Assistant Audit Officer/CF-GC
37	Mr. Ganta Srikanth	Assistant Audit Officer/CF-IS
38	Mr. Danish Alam	Assistant Audit Officer
39	Mr. Aditya U	Assistant Audit Officer
40	Mr. Nishant Raj	Assistant Audit Officer/Admn. & e-HRMS
41	Ms. Geetha Venugopal	Assistant Accounts Officer
42	Mr. Jella Manikantha Vasu	Assistant Audit Officer
43	Mr. Pavan Kumar Prasad	Assistant Audit Officer



Sl. No.	Faculty Name	Designation
44	Mr. Gudime Bharath	Assistant Audit Officer
45	Mr. Arun Babu	Assistant Audit Officer
46	Mr. Sai Krishna Tatta	Assistant Audit Officer
47	Mr. Tulasi Sathwik	Assistant Audit Officer
48	Mr. Mahesh M	Auditor
Non-IA&AD Expert Faculty		
49	Ms. Vijayalakshmi	Director
50	Ms. Sankeertana	Deputy Director of Land Records
51	Mr. Hemanth Sharan	Joint Commissioner
52	Mr. Arivanantha Samy	Scientist
53	Mr. Bhaskar R	Scientist
54	Mr. M G Kodandaram	Asst Director (Retd.) Advocate
55	Ms. Deepalakshmi Vadivelan	DPO
56	Mr. Suresh Nair	Project Manager
57	Mr. Ashok Kumar	Professor



Sl. No.	Faculty Name	Designation
58	Dr. E Aravind Raj	Additional Professor, NIMHANS
59	Mr. N A Vijayashankar	Cyber Law Expert
60	Mr. Ashok Kini	Co-Founder & Director
61	Mr. Jayamadhava P	Chief Administrative Officer
62	Mr. Bhagyanadh	Technical Head
63	Mr. Mahesh K K	SE, KVP Project
64	Mr. Visveshwara Reddy	Tahsildar
65	Mr. N B Anwar Pasha	AEE (Retd.)
66	Dr. Kapil Kumar Suri	IT specialist
67	Mr. K S Ravi	Chartered Accountant
68	Mr. Anil Kumar	Chartered Accountant
69	Mr. Vikram Udupi	Chartered Accountant
70	Mr. Ravi Kanth Miriyala	Chartered Accountant
71	Mr. Srihari	Chartered Accountant
72	Mr. V. Harshavardhan	Chartered Accountant



Sl. No.	Faculty Name	Designation
73	Ms. Sindhuja	Chartered Accountant
74	Mr. Prakash Joseph	Retd. Senior Audit Officer
75	Mr. Ranganath M A	Founder (Cyber Roots Law Firm)
76	Ms. Syeda Atiba Nousheen	Nutrition expert
77	Ms. Neeta Baindur	Counsellor and Soft Skill Trainer
78	Mr. Sourabh Banerjee	Faculty, CMI
79	Ms. Shalvi Agarwal	Facilitator, CMI
80	Mr. Sailesh Damani	Financial Planner
81	Ms. Geetha C	Yoga Trainer

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