

From the Principal Director's Desk

Dear Reader,

I am glad to release this Newsletter for the first and second quarter of the financial year ending June 2022 and September 2022.

With the help of our User Offices we have continued to work to meet our training mandate. During the first quarter of this year Deputy Comptroller & Auditor General of India (Railways), Shri Sunil S Dadhe visited Regional Training Institute, Kolkata and meet with the Trainees DRAAOs (Railways). We have conducted one All India Training programme on PRIs Audit (Panchayati Raj) and another All India training programme on Railway Audit (Electrical and Signalling) with participants from all over India. Apart from these RTI, Kolkata conducted various MCTP courses Level 2 & 3.

A Memorandum of Understanding was signed between Regional Training Institute, Kolkata and ICMAI Management Accounting Research Foundation on 14th July, 2022 at RTI, Kolkata. I hope RTI, Kolkata will immensely benefit from this MoU in the years to come.

To impart a fundamental knowledge and overview on the basics of Remote Sensing Technology, GIS and its application an ISRO-IA&AD training programme on "Auditing through GIS" was conducted at Regional Training Institute, Kolkata in collaboration with Regional Remote Sensing Centre-East, NRSC/ISRO, Kolkata from 19th to 23rd September 2022.

We promise our endeavors to reach higher standards in imparting training and will continue to serve the need of capacity-building of our stake-holders.

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

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

Atul Prakash
Principal Director
RTI, Kolkata

Yoga Day celebration on 21st June 2022 by Regional Training Institute/Kolkata



Yoga is a physical mental and spiritual practice which originated in ancient India. The theme for this year is 'Yoga for Humanity'. Yoga's significance in our lives cannot be understated. It has proven to be a blessing in a world that is struggling to cope with a fast-paced lifestyle and the negative consequences of the Covid-19 pandemic.

21st June is celebrated as the International Yoga Day every year since 2015. To encourage the officers and staff to practice yoga for a healthy and disease free life The International Day of Yoga has

been celebrated on 21st June 2022 by this office. As a part of the celebration, this office had organised a Yoga session on 21.06.2022 from 8.A.M to 10 A.M. It was organised in the vacant green land adjacent to 'Arunachal Bhavan', Salt Lake, Kolkata. Principal Director along with Officers/staff of this Institute had taken part in the Yoga session. Various Asanas were performed by the participants under the guidance of Yoga Instructor. It continued about 45 minutes and a light refreshment was arranged for all the participants after completion of the session.



Yoga Day celebration on 21 June 2022 by Regional Training Institute/Kolkata



Yoga Day celebration on 21 June 2022 by Regional Training Institute/Kolkata

Special Session on Yoga

Two training sessions on meditation on the eve of Yoga Day was taken up by Shri Atul Prakash, Principal Director, RTI, Kolkata. All the participants appreciated the beneficial effects of this meditation session. Apart from this, the Directly Recruited

Assistant Audit Officers (DRAAOs) of Railways were given regular meditation & yoga session under the instruction of professional yoga instructor during the second phase of their Induction training

Training programme conducted by RTI, Kolkata from April 2022 to June 2022

The following General Training were conducted by RTI, Kolkata

Knowledge Centre Activities

All India Training Programme on PRIs Audit (Panchayati Raj) held from 23/05/2022 to 27/05/2022

The Training Programme on PRIs Audit (Panchayati Raj) from 23/05/2022 to 27/05/2022 was an all India training where 18 participants from all over India of

different Audit Offices had participated.
The training was inaugurated by Shri Atul
Prakash, Principal Director, RTI, Kolkata.
The inaugural session and the sessions for

the first two days were taken by Mr. Sibsankar Banik, Chief Municipal Finance & Audit Officer, Government of West Bengal wherein discussion on Constitution of Zilla Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) and Audit points thereon and a detailed discussion on the Central Schemes and Social Auditing were made. This year schemes on PRIs relating to the State of Karnataka, Kerala, Madhya Pradesh & West Bengal were discussed in great details. Apart from these, Mr. Teg Singh, IA&AS, Senior Deputy

Accountant General from Office of Accountant General (Audit-I) Rajasthan, Jaipur conducted an online session on District Centric Audit (DCA) of PRIs.

A field trip along the River Ganges was made with the participants to show the impact of the pollution on River Ganges that could have an effect on the life of rural people and biodiversity. The programme was very successful. The participants requested RTI, Kolkata to conduct more such programmes in future.



Trainees of All India Training on Audit of PRIs (Panchayati Raj) with Principal Director, Shri Atul Prakash and officers of RTI, Kolkata.

Standard Training Modules (STMs)

A STM on 'Financial Audit of PRIs' was prepared by RTI, Kolkata has been peerreviewed by Headquarters Office and work is under review by a Committee formed by Headquarters Office. Another work on Updating of STM on "Legislative Framework and Accounting Framework of PRIs" has been completed and approved by Headquarters.

DRAAOs Induction Training (Part II of Phase I) held from 06/06/2022 to 20/08/2022

The objective of training is to develop a professional, impartial and efficient officer

who is responsive to the needs of the department.

The trainee DRAAOs (Railways) had undergone training by eminent faculties like Ms. Priyanka Vardhan, Chairperson, Railway Recruitment Cell (Eastern Railways), Shri Shibnanda Mishra, Dy. CESE (South Eastern Railways), Shri Anil Kumar Gupta, Principal, Electric Loco Training Centre, Tatanagar (South Eastern Railways), Mr. Farid Mohammed, Chief Signal Engineer (South Eastern Railways), Mr. Manilal Sah, Chief Communication

Engineer (South Eastern Railways) & Ms. Parama Barai, Associate Professor, IIT Kharagpur.

Apart from this, the Directly Recruited Assistant Audit Officers (DRAAOs) of Railways were given regular meditation & yoga session under the instruction of professional yoga instructor during the second phase of their induction training which were much liked by the participants.

Visit of DAI (Railways) at RTI, Kolkata on 9 June 2022

Deputy Comptroller & Auditor General of India (Railways), Shri Sunil Shreekrishna Dadhe visited RTI, Kolkata and met the Trainee DRAAOs (Railways). Shri Sunil S Dadhe initiated his speech by highlighting the current scenario and future aspects of

Railway Audit in great details. The participants were extremely benefited from the interaction and discussion on various question that they had about Railway Audit which were explained to them by Shri Dadhe.



Deputy Comptroller & Auditor General of India (Railways), Shri Sunil Shreekrishna Dadhe with Ms. Reena Saha, Principal Accountant General (Audit-II), West Bengal & Shri Atul Prakash, Principal Director, Regional Training institute, Kolkata



Deputy Comptroller & Auditor General of India (Railways), Shri Sunil Shreekrishna Dadhe with Ms. Reena Saha, Principal Accountant General (Audit-II), West Bengal & Shri Atul Prakash, Principal Director, Regional Training Institute, Kolkata & Trainee DRAAOs (Railways)

Field Trip to Indian Museum for the participants of DRAAOs

A Day Out to Indian Museum was organized on 18.06.2022 for the DRAAOs as a part of their induction training. Founded in 1814 at the cradle of the Asiatic Society of Bengal, Indian Museum is the earliest and the largest multipurpose Museum in the Indian subcontinent. As the participants belong to different corner of the country, they had an opportunity to live

the day with the countries great culture and history. The participants showed keen interest in the Bharhut Gallery, Coin Gallery, Gandhara Galary etc, The participants were surprised to see the 250 million year old fossil tree trunk unearthed from Asansol during construction of Railway Line in 1924



Field Trip to Indian Museum for the participants of DRAAO

Mid-Career Training Programme Level 2 held from 06/06/2022 to13/06/2022 for first

Batch and from 20/06/2022 to 25/06/2022 for the second batch

The objective of the Mid-Career Training Programme Level 2 is to ensure that officers have the requisite knowledge, skills and attitude to effectively perform the functions they are entrusted.

The first batch for the financial year 2022-23 of Mid-Career Training Programme (Level 2) was conducted from 06.06.2022 to 13.06.2022 where faculty members from the Indian Institute of Social Welfare and Business Management delivered lectures on soft skills. The session on 'Financial Markets and Capital Markets' was taken by Shri Sibabrata Pal, Deputy General Manager, RBI. The session was highly appreciated by the participants. Also, the sessions on Sustainable Development Goals was taken by Principal Director, RTI was very much appreciated by the

participants. Shri R. Shyam, Deputy Director, O/o the DGA (Central) delivered lectures on the topics related to IT.

A field trip to Acharya Jagadish Chandra Botanic Garden Bose Indian was organized on 10.06.2022 for the participants of Mid Career Training Programme (Level 2). Shri Atul Prakash, Principal Director, RTI/Kolkata accompanied the field trip party. Shri Manoj Hembram, Sr. Scientist of BSI enlightened the participants of the history and coverage of the Botanical Garden. Further, he also explained about different species of flora at Botanical Garden and its impact on the Environment. The biggest attraction of the garden was the great Banyan Tree which is over 250 years old and is one of the largest in the world.



Field Trip to Acharya Jagadish Chandra Bose Indian Botanic Garden for the participants of Mid Career Training Programme (Level 2)

The second batch of Mid-Career Training Programme (Level 2) was conducted from 20.06.2022 to 25.06.2022 where Shri Arindam Ghosh, Professor and Director, Netaji Subhas Open University took a session on Effective Communication. The sessions on 'Gender Sensitization' were taken by Ms. Sanjina Gupta, Founder and CEO of the Rangeen Khidki Foundation which is an organization dedicated towards effective ways of capacity building and life development. skill The sessions 'Financial Markets & Capital Markets; Public Finance' were taken by Shri Mrinal Chawla IA&AS. The sessions Sustainable Development Goals were taken by Ms. Aparupa Datta, Project & Stakeholders Manager, Y-East. Y-East is an aggregating platform which focuses on resources-to-needs matchmaking impact-focused organisations in the social

and environmental sustainability space in India.

A field trip to East Kolkata Wetland was organized 22.06.2022 on for participants of Mid-Career Training Programme (Level 2) as a part of the training module. East Kolkata Wetland nurtures the world's largest wastewater fed aqua culture system. The participants had a live observation of how the sewerage that is sent to the wetlands are subjected to solar purification in a natural way. This was followed by natural oxidation by which the water become favourable for the growth of algae and plankton on which the fishes feed upon. RTI, Kolkata acknowledges the cooperation extended by the Department of Environment, Government of West Bengal and West Bengal Forest Department for organisation of this field trip.



Field Trip to East Kolkata Wetland for the participants of Mid-Career Training Programme (Level 2)

Training on Environment Audit held from 17/05/2022 to 21/05/2022

The training on Environment Audit was conducted in close collaboration with the Department of Forest where IFS officers and senior officers of the Forest Department came to deliver lectures and shared their valuable experience with the participants. Various sessions were conducted on the subject 'blue economy' which includes in its ambit, management of coastal areas & wetlands. The salient features of the programme were as follows:

Coastal Zone Regulation and **challenges:** The objective of the Integrated Coastal Zone Management (ICZM) Project is to assist Government of India (GoI) in building national capacity implementation of comprehensive coastal management approach in the country, and piloting the integrated coastal management approach in states of Gujarat, Orissa and West Bengal. The session was conducted by Ms. Tripti Sah, IFS. She is the Additional Project Director of Integrated Coastal Zone Management Project. She delivered her lecture on the Coastal Zone Management Plan (CZMP) and Coastal Regulation Zone (CRZ) for West Bengal. Necessity, type of CRZ, promulgation of CRZ notification, area of CRZ in West Bengal, permissible activities in these zones, area of erosion in CRZ in West Bengal and Challenges faced.

East Kolkata Wetlands Management
Authority - A Case Study:- The session
was conducted by Mr. K. Balamurugan,
IFS, Chief Environment Officer,
Department of Environment, Govt. of West

Bengal. He discussed the challenges and efforts of the East Kolkata Wetland Management Authority for preservation of East Kolkata Wetlands. Integrated Management Plan of East Kolkata Wetlands and the community driven conservation initiatives were also highlighted.

Sundarban- A case study:- The session was conducted by Mr. Tapas Das, IFS, Chief Conservator of Forest, Forest Department, Govt. of West Bengal. Sundarban, the world's largest mangrove delta protects Kolkata and Bangladesh from natural calamities. It is a UNESCO world heritage site and this is the only place where Tiger inhabits mangrove ecosystem. Mr. Tapas Das discussed on the Sundarban ecosystem and livelihood development works, community involvement, Govt. initiatives with special emphasis on risk, ritual and survival of the honey gatherers of Sundarban.

Biodiversity and Wildlife Issues:-The session was conducted by Mr. Saket Badola, IFS, Deputy Conservator of Forest, Mussoorie Forest Division, Environment Department.

Wetland and Biodiversity issues:- A session on "Wetland and Biodiversity Issues" was taken by Ms. Tiasa Adhya, who is a researcher and a conservationist working in this field since 12 years. Ms. Adhya is a researcher in University of Trans

Disciplinary Health Sciences and Technology, Bengaluru, and the Joint Secretary of non-profit organization, Human and Environment Alliance League (HEAL). She is also a member of the Species Survival Commission at the International Union for Conservation of Nature and Natural Resources (IUCN). Her work on a unique wetland cat, the Fishing Cat, was recognised at the national level, where she received the highest civilian award for women in India, the Nari Shakti Puraskar, in 2016. In the year 2022, she won a global award for Fishing Cat research and conservation from the Future for Nature Foundation, the Netherlands.

Audit of Sustainable Development Goals:- The session was conducted by Mr.

Atul Prakash, Principal Director, RTI, Kolkata. 17 Sustainable Development Goals and scope of audit on the implementation and achievement of these goals were discussed in this session with case study.

The training was highly appreciated by the participants with a satisfaction of highest level. The training was very comprehensive and informative. Topic of Wetland and CRZ issue was one of the most liked session. Topics like Wet Land Management, Protection of East Kolkata Wetland Management and Sundarban were rated as the best. A field visit was the most required issue by the participants

Training on Risk Based Audit and Statistical Sampling held from 27/06/2022 t 29/06/2022

Risk Based Audit and Statistical Sampling training was conducted from 27.06.2022 to 29.06.2022, Senior Professors from Indian Statistical Institute namely Ms. Mausumi Bose and Shri Anup Dewanji were invited

to deliver lectures on Introduction to Sampling and Sampling procedures. The sessions were highly appreciated by the participants.

General Training courses conducted from April to June 2022.

The following training programme as part of COTP 2022-23 apart from those mentioned were also conducted during the first quarter of financial year 2022-23

| Sl No | Name of Training | From | То |
|----------|------------------------|------------|------------|
| 1 | DRAAO Pre-SAS Training | 04-04-2022 | 13-05-2022 |
| 2 | Noting and Drafting | 06-04-2022 | 08-04-2022 |
| 3 | Performance Audit | 18-04-2022 | 22-04-2022 |

| 4 | Pre SAS Group I | 25-04-2022 | 30-04-2022 |
|---|--|------------|------------|
| 5 | Preparation of Finance and Appropriation Accounts, Government Accounting System(GASAB) | 25-04-2022 | 27-04-2022 |
| 6 | Establishment Matters including Roster, DPC, Promotion and Disciplinary Proceedings | 13-06-2022 | 17-06-2022 |

Information Technology courses conducted from April to June 2022

RTI, Kolkata endeavour to share cuttingedge insights in IT Training programme which includes real-world data analysis and challenges confronted by auditors. In the first quarter, the specific IT applications applied in audit were added to the courses like IDEA, Data analytics, IT audit, etc. as per the training needs of the user offices.

IT Section conducted the following 6(Six) EDP training during April 2022 to June 2022.

| Sl No | Course Name | From Date | To Date |
|-------|-------------------------------|------------|------------|
| 1 | Audit in IT Environment | 18.04.2022 | 22.04.2022 |
| 2 | Working with Rich Text Format | 25.04.2022 | 25.04.2022 |
| 3 | e-Governance, PFMS & iBEMS | 09.05.2022 | 13.05.2022 |
| 4 | Data Analytics | 06.06.2022 | 10.06.2022 |
| 5 | IDEA | 13.06.2022 | 17.06.2022 |
| 6 | IT Audit | 20.06.2022 | 24.06.2022 |

In order to make the training more interesting for the participants and for handling the real life audit, our Principal Director had reassessed the course contents and included exclusive sessions for discussion on topics related to recent IT audit in EDP trainings. Accordingly, this

office had consulted with user offices and engaged faculties who are presently working in the IT sections for sharing their recent experience on data extraction, analysis and use of it in audit.

Regional Training Institute, Kolkata implemented e-Office from April – 2022

Activities during the Quarter from July 2022 to September 2022

Knowledge Centre Activities

An **STM** on Legislative Framework and Accounting Framework of Panchayati Raj Institutions have been updated and sent to Training Division, Headquarters' Office.

Memorandum of Understanding (MoU) was signed between Regional Training Institute, Kolkata and ICMAI Management Accounting Research Foundation:

A Memorandum of Understanding was signed between Regional Training Institute, Kolkata and ICMAI Management Accounting Research Foundation on 14 July, 2022 at RTI, Kolkata. CMA P. Raju Iyer, Chairman on behalf of ICMAI Management Accounting Research Foundation and Principal Director, Shri Atul Prakash on behalf of RTI, Kolkata signed the MoU.



MoU signing ceremony between Shri Atul Prakash, Principal Director, RTI, Kolkata and CMA P. Raju Iyer, Chairman on behalf of ICMAI Management Accounting Research Foundation

RTI, Kolkata & ICMAI Management Accountants Research Foundation will now onwards jointly work on these following areas: To facilitate each other in course design & provide experts for seminars; workshops and other assistance.

- To conduct joint research activities emphasising application-oriented research studies.
- Exchange of Faculty members as may be mutually agreed.
- To conduct collaborative analytical studies on audit related issues, performance evaluation and efficiency study to enhance professional expertise.

- ➤ Collaboration for preparation of case studies.
- Applying cost methods and techniques in improving cost of public procurement and works and projects; determining fair price of public procurements.
- Study of sustainable development and efficient utilization of natural resources and environmental cost / management accounting
- > . Capacity development of Trainers / faculty members of RTI and ICMAI MARF.

All India programme on Railway Audit (Electrical & Signalling) held from 03/08/2022 to 05/08/2022

The All India programme was inaugurated by Shri Anadi Misra, Principal Director, RTI, Kolkata.



Participants of Training programme on Railway Audit (Electrical and signalling) with Shri Anadi Misra, Principal Director, RTI, Kolkata with Officer of RTI, Kolkata.

First two sessions of Day 1 were taken by Mr. Master Mukesh, Deputy Chief Electrical Engineer. The topic of discussion was role of Electrical Department regarding planning, operation and maintenance of the all electrical assets including Electric

Locomotives & Diesel Locomotives, General Electrical services,

Mr. Sunil Kumar Singh, AEEE discussed the topics on Electrical Traction Distribution system. Functions in respect of all high voltage electrical installations and equipment owned by the Railways Energy Saving Schemes.

Mr. Pradeep Kumar Sharma, Dy. CSTE discussed the Role of S&T department in safe and reliable train operations. Optimum utilisation of line capacity using Electronic Interlocking System, Automatic Signalling, Data Logger etc., KAVACH Protection System, Train Warning and Protection System etc.,: Role of S&T department in safe and reliable train operations.

Mr. Keshappa N Negalur, Dy. CSTE's topic of discussion was Salient Feature of latest Telecommunication Systems used by Indian Railways and Management of Railways Information Network (RAILNET).

Mr. Subhasis Banerjee, Assistant Audit Officer, O/o of DGA, Eastern Railways discussed audit issues regarding Electrical Department and S&T Departments along with case studies.

Training on Natural Resource Accounting held from 01/08/2022 to 02/08/2022

Shri Sudipta N Biswas, Senior Administrative Officer, GASAB, Headquarters office, New Delhi discussed the following topics on first day:

- Concept of NRA-endeavour of GASAB
- Asset Accounts, data collection for Asset Accounts and Guidelines/SOPs for continued reporting

On 02.08.2022, Shri Sudipta N Biswas and Shri Debatosh Pramanik, Senior Accounts Officer, O/o the Principal Accountant

General (A&E), West Bengal jointly took the class. The topic of discussion was on Case Study on preparation of Asset Accounts in the State of West Bengal – issues and challenges.

On 02/08/2022, Session 3 & 4 was jointly taken up by Shri Sudipta N Biswas and Shri Supriya Khan, Senior Audit Officer, Office of the Principal Accountant General (Audit-II), West Bengal. The topic of discussion was on Validation of Asset Accounts by the Audit Office. The training was completely a new experience for the participants

Mid-Career Training Programme Level 2 held between 22/08/2022 and 27/08/2022

To develop a professional, impartial and efficient officer, responsive to the current needs of the IA&AD, RTI, Kolkata arranged training for fourth batch of Mid-Career Training Programme Level-2 from

22.08.2022 to 27.08.2022 with 23 participants from various offices. At the beginning of the training RTI, Kolkata's core faculty Shri Uttam Das, Senior Audit Officer discussed on our values and

community values. Vishisht Seva Medal recipient Col. Prabir Sengupta took classes on Effective communication with internal and external stakeholders, Verbal and Nonverbal communication, social skills and etiquette, and motivation.

Former Facilitator of ICFAI University Mr. Rajarshi Mukherjee delivered his lecture on Group Dynamics, Group Conflicts and its resolution. On the subject of Financial Markets and Capital Markets and Principle of Public Finance, Mr. Arijit Chakraborty, Chattered Accountant from ICAI imparted his lecture. Mr. Avik Ray, Scientist D from NIC after giving a overview of Information Technology described the risks in IT Environment and informed about the Cyber Security and IT Act 2008. Shri Pawan Kumar Konda,

Sr.DAG from O/o the PAG (Audit-II), West Bengal took class on Personal Ethics and Professional Ethics. Ms. Sanjana Sengupta, Founder and CEO of an NGO Rangeen Khidki Foundation informed the participants about Gender Sensitisation, Concepts of Gender, Stereotyping and its impact, Ms. Pauline Laravoire,. Co-Founder of Y-East, who pursued her Post-Graduation in Sustainability and Social Innovation from HEC Paris Business School gave her valuable lecture on basics of Environment and Sustainable Development. Principal Director of RTI, Kolkata shared his precious knowledge on auditing on SDGs and shared their experiences from their ground level work. All the sessions were very interactive and motivational for the participants.



Field visit at Bally Jute Mill by participants of MCTP, Level 2, 4th Batch on 26/08/2022

Participants were taken to a half day field visit to Bally Jute Mill, Bally, Howrah to demonstrate the processing of Jute and preparation of Jute-products. Discussion on

the growth, development, problem, socioeconomic impact, various government initiatives and future of Jute industries was Feedback on the training programme from a few participants is as below:

The course structure enlightens on the basic concept and subtle nuances pertaining to ones behaviour during the course of performing audit which needs to be imbibed from the motivational classes, gender sensitization classes and overall information regarding sustainable development, field and enablers. Being enablers what would be my contribution to the society and nation as a whole as an auditor attracted me the most.

made with the mill management. All the participants enjoyed the trip.

The course was very interesting as it covered the auditors professional aspects like ethics, values and motivation to work as well as areas of SDG audit which need to be addressed. Also gained knowledge about IT security which was not my area of work. Also became aware of women harassment laws at work places.

Mid-Career Training Programme Level 3

RTI, Kolkata arranged first batch of Mid-Career Training Programme Level 3 from 12.09.2022 to 17.09.2022 with 32 participants.

Some efficient faculties like Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI, Mr.Rajarshi Mukherjee, Former Facilitator of ICFAI University, Mr. Arijit Chakraborty, CA, Mr.Ashis Mukherjee, Senior Technical Director/Scientist, NIC, Ms. Aparupa Datta, Project & Stakeholder Manager, Y-East, Ms. Kankana Das, Analyst Legal Initiative for Forest and Environment, Malay Dey, Deputy Commissioner of Revenue, Govt. of West Bengal, Shri P.K. Kapoor, Retired Sr.DAG and Shri Pawan Kumar Konda, Sr.DAG were invited to offer their lectures on the

like Effective course topics Communication, Analytical Thinking, Time and Stress Management, Concept of Team Spirit, Team Building, Team Conflict, Internal controls, Fraud & Forensics, E-governance, Managing Role Change and the expectations from officers, FRBM Act and shared their experiences from their ground level work. All the sessions were very interactive informative for the participants.

Participants were taken to a half day field visit to Reserve Bank of India for introducing with the works and operations of RBI. RBI, Kolkata welcomed the participants and orgnized a three hours training programme on the activities and operations of their various departments like

Issue Department, Integrated Banking Department, Department of Supervision, Office of Banking Ombudsman, Consumer Education and Protection Cell. All the sessions were very informative and interactive. Participants gathered a glimpses of all the activities of RBI in this field trip.



Participants on field visit to Reserve Bank of India

The level of satisfaction with the course was 4.9 out of 5.

Feedback on the training programme from a few participants is as below:

This training will help me to think analytically and approach step-by-step to solve problems, tackling time and stress in life, to learn more about e-governance, Global environment crisis, Global warming, different types pollution management, conservation of forest etc.

The course was short but well designed. The faculties were interactive in their approach. The RTI officials were approachable and helpful in their attitude.

The different spheres of knowledge which I did not know earlier, now I came to know, mainly in time management, stress management etc.

The topics covered and encouragement by faculties for greater participation of candidates in interactive learning.

Auditing through GIS

Geographic Information Systems (GIS) are embedded in the science of geography. For gathering and analysing data about the surface of the earth like trees, rivers, streets, cultivation and harvesting areas, protected areas, etc., we need the help of GIS. The data lets us create tables, maps, and 3D models of the earth's surface. It has also immense potentiality in the auditing. The table, maps, models of the earth's surface can be utilized as a definite proof of compliance with the orders and execution of the work as claimed by executive agency/authority. The audit comments can be better comprehend with such scientific charts/maps/models. The human error and data collection time can be reduced by using GIS in a wisely manner. Moreover, the data and the analysis tools can help auditors plan and prepare for an audit.

To impart a fundamental knowledge and overview on the basics of Remote Sensing Technology, GIS and its application an ISRO-IA&AD training programme on "Auditing through GIS" was conducted at Regional Training Institute, Kolkata in collaboration with Regional Remote Sensing Centre-East, NRSC/ISRO, Kolkata from 19 to 23 September 2022. This type of training is the first of its kind to make the participants acquainted with the knowledge of GIS from the scientists of ISRO. Total 22 participants from eight audit offices including PAG(Audit-I), Gwalior attended this five days training programme.

The training was inaugurated by Shri Atul Prakash, Principal Director, RTI, Kolkata and Dr.S.K.Srivastav, Chief General Manager, Regional Remote Sensing Centre-East, NRSC/ISRO, Kolkata.



Inaugural Ceremony for the Training Programme on Auditing through GIS. Principal Director, RTI, Kolkata Shri Atul Prakash welcomed Dr. S. K. Srivastav, Chief General Manager, Regional Remote Sensing Centre-East, NRSC/ISRO, Kolkata by offering a flower-pot.



Hands on training during the Training Programme of 'Auditing through GIS'

Participants were first informed about the Indian Space Programme and Overview of ISRO Geoportals-Bhuvan & Bhoonidhi by Dr. (Ms) Arati Paul with the Hands-on training on the user registration process and the satellite data downloading procedure from Bhuvan geo-portal. On the next day, lecture was imparted on fundamentals of Remote Sensing and GIS by Shri Suparn Pathak and Dr. D.Chakraborty gave an idea Digital Image Processing (DIP). Dr.Niraj Priyadarshi took a session on Fundamental of GIS and familiarised the participants with raster & vector data along with tables and attribute creation. On the third day Dr.D.Chakraborty imparted his lecture on Image Feature Extraction (Image Classification) and Shri Y.K. Srivastava took a session on Map Projections and Geometric Corrections. Dr.Rajdeep Roy

informed the participants with the Global Positioning System (GPS), NavIC and GAGAN. Later on during Hand-On training participants were trained on analysing using GIS layers, GIS format interchange, inter-conversion of Raster and Vector data. On fourth day Dr. (Ms) Arati Paul informed the participants with Artificial Intelligence (AI) and Machine learning in image interpretation. Then, Shri Y.K.Srivastava gave his lecture on Digital Elevation Model (DEM) application. Dr. Niraj Priyadarshi taught on Near-real time monitoring of forest fire monitoring and change detection using Remote Sensing and GIS. In the Hands-On training participants learned how to generate GIS layer using GPS data, integration of RS and GIS data and exporting of GIS to another format. On the

fifth day a series of lectures were given by various experts. At first, Dr.S.N.Das imparted his lecture on Land Information System (LIS) towards e-Governance and Dr. Arindam Guha informed the participants about Mineral exploration-an overview and application of remote sensing & GIS. On the third session Dr.(Ms) Tanumi Kumar gave her lecture on Disaster Risk Assessment using Remote Sensing & GIS and Shri Y.K.Shrivastava on Water Resources Assessment and Management using Remote Sensing & GIS. On the post lunch session, Dr.Prabir Kumar Das imparted lecture on Agriculture & Horticulture application of Remote Sensing & GIS, and Dr.(Ms) Arati Paul on Assets mapping through Mobile App. At the last training session, Shri Suparn Pathak delivered his lecture on Space Based Information Support for Decentralize Planning (SISDP). The training was concluded with the valediction ceremony by Principal Director, RTI with a hope that the training will develop a keenness to learn more on this subject and successful use of the technique in the coming audit. He also anticipated that RTI, Kolkata will conduct such type of training programmes in future considering the need of the audit. A vote of thanks was given from Regional Remote Sensing Centre-East, NRSC/ISRO, Kolkata and Training Completion Certificates were provided to the participants.

The training was a completely new experience for the participants. This was a very useful and much needed training programme with the emerging use of technologies in audit purpose. They became aware of the technical aspect of Remote Sensing and GIS and usage in QGIS.

Feedback on the training programme from a few participants are as below:

I had a moderate expectations based on my 3 decade of RTI training experience, however, I was surprised to find a galaxy of experts from ISRO had come to groom audit officials on this topic which was the future of evidence collection in Audit. Highly satisfied and feeling enriched with GIS knowledge.

It was a magnificent experience. I learnt a lot new things about GIS which would help me in professional and personal life. Practical part and lecture part both were comprehensive and detailed. Specially, I would like to mention the effort of Principal Director Sir which was encouraging.

The course was very interesting. I became aware of new development in the field of space and how it became an important tool for planning.

The way the faculties explained the topics lucidly with examples was very nice and hopefully I can use the learning in the practical field i.e. audit. More employees of out department should be trained on this subject. As we are the

users of this technology, a basic knowledge for a large number of employees may be helpful during audit in future.

Mid-Career Training Programme Level 2, 5th batch

RTI, Kolkata arranged fifth batch of Mid-Career Training Programme from 19.09.2022 to 24.09.2022 with 30 participants from various offices.

Some expert faculties such as Ms Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI, Dr. Papia Upadhyay, Assistant NSOU, Shri Prpfessor, Rajarshi Mukherjee, Former Facilitator of ICFAI University, Shri Sibabrata Pal, Deputy General Manager, RBI, Shri Saket Kumar Sharma, Director, RBI, Shri Avik Ray, Scientist D from NIC, Ms. Aparupa Datta, Projects and Stakeholder Manager, Y-East, Mr. Suman Ganguly, Advocate, Calcutta High Court and Shri Pawan Kumar Konda, Sr.DAG were invited to offer their lectures on the course topics like Effective Communication, Social Skill, Group Dynamics, Group Formation, Conflicts, Motivation, Personal and Professional Ethics, Financial Markets, Capital Markets, Public Finance and Principles of Public Finance, Information Technology System and their risks, Cyber Security, Gender Sensitisation. Concepts of Gender

Stereotyping and its impact, Sustainable Development and its goals, etc. and shared their experiences from their ground level work. All the sessions were very interactive and informative for the participants. Participants were taken to a half day field visit to Variable Energy Cyclotron Centre (VECC), Kolkata, a research development unit of the Department of Atomic Energy to give the participants a basic idea on research and development in the fields of Accelerator Science & Technology, Nuclear Science (Theoretical and Experimental). VECC arranged a trip to overview of the research laboratories and the cyclotrons with the description of their functions. working and This was completely a new area out of the normal day to day work of our participants with the opportunity to visit such an important and prestigious atomic research organisation. All the participants enjoyed the trip.

Feedback on the training programme from a few participants are as below:

The training helped to have a overview of a broad spectrum of topics which was otherwise not possible. The topics are all relevant to the happenings that are occurring around us or we get to face on regular basis but not given importance otherwise.

We have visited at VECC place at atomic centre, Kolkata. Definitely, it is out of our topic and different from our thinking and knowledge just try to enhance our knowledge in field of atomic science being a commerce student.

Next time, I will try to apply what I have learned during the course. The course contains innovative area for me which was properly arranged.

The training is quite different from the normal academic training courses that are imparted by our department. Learning about group dynamics has provided a better insight to understand the team members better to increase the productivity/ better outputs.



Shri Atul Prakash, Principal Director, RTI, Kolkata welcomes Principal Director (Rajbhasa), Shri Kamaljit Singh Ramuwalia during Hindi Inspection on 26th August 2022

Principal Director (Rajbhasha) along with Sr. Administrative Officer and Senior Hindi Translator inspected this Institute on 26.08.2022. They appreciated the efforts taken by this Institute for development of Rajbhasha in official work. The inspection team presented their inspection report and after complying all the points mentioned by them the reply has already been forwarded to them for necessary action. During inspection, it was informed to the team that there was no Hindi personnel posted in this office at present and one Senior Auditor is doing the Rajbhasha related work in addition to his allotted duties. It was also informed that one JHT post sanctioned to

this Institute against which person is yet to join. Inspection team was also informed that this Institute has taken part in the meeting organised by Town Official Language Implementation Committee and it was appreciated by them. This Institute has also taken part in the Hindi Karyashala organised by office of the Accountant General (Audit-II), West Bengal Kolkata which was also appreciated by the Inspection team. The inspection team conveyed their satisfaction on the overall performance of Hindi related work carried out by this Institute.

General Training courses conducted from July to September 2022

The following training programme as part of COTP 2022-23 apart from those mentioned were also conducted during the second quarter of financial year 2022-23:-

| Sl No | Name of Training | From | То |
|----------|---|------------|------------|
| 1 | Seminar on Indian Accounting Standards(Ind_AS) | 25/07/2022 | 29/07/2022 |
| 2 | Audit Evidence and Audit Planning | 17/08/2022 | 19/08/2022 |
| 3 | Workshop on preparation of Notes to Accounts and SFR | 05/09/2022 | 07/09/2022 |

Information Technology courses conducted from July to September 2022

In the second quarter, the following IT courses were conducted during July 2022 to September 2022

| Sl No | Course Name | From Date | To Date |
|-------|--------------------|------------|------------|
| 1 | MS Excel - Advance | 25-07-2022 | 27-07-2022 |

| 2 | Oracle PL-SQL | 01-08-2022 | 05-08-2022 |
|---|------------------------------------|------------|------------|
| 3 | Audit in IT Environment | 22-08-2022 | 26-08-2022 |
| 4 | Bhavishya | 05-09-2022 | 07-09-2022 |
| 5 | e-Procurement, GeM | 12-09-2022 | 14-09-2022 |
| 6 | Table Structure & Data flow in VLC | 19-09-2022 | 20-09-2022 |

The training on IT application like Bhavishya, GEM and VLC running in IA&AD were conducted for providing hands-on training to the participants of user offices by inviting faculties who are directly dealing with these applications. As per feedback given by the participants the satisfaction level were high.

Adequate case studies were included in the courses like Audit in IT Environment, etc. Faculties who are using CAAT during field audit were invited for sharing their recent experience on data extraction, analysis using CAAT.

Miscellaneous

Fund for procurement of 17 nos. of Smart TVs are received. The process for procurement of Smart TVs is in progress. Smart TVs will be installed in the General classroom, EDP Labs and Conference hall. s proposed by RTI, Kolkata, HQ office has

sanctioned 39(Thirty nine) Desktops for replacement of computers which are more than 6 years old. Proposal for converting General classroom and one EDP Lab into smart class are sent to HQ office

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