



PURPLE LOTUS

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





Who are we ?



- The Regional Capacity Building and Knowledge Centre (RCB&KC), Indian Audit & Accounts Department, Bengaluru is headed by the Principal Director.
- Caters to the training requirements of nine user offices of Indian Audit & Accounts Department located in Karnataka.
- Designated as the Knowledge Centre for Financial Audit and Audit of Autonomous Bodies by K&CB wing, Headquarters Office.
- Designated FHD and Training Centre for OIOS (6 user offices) and e-HRMS (20 user offices) roll-out for specified field offices assigned to RCB&KC Bengaluru.
- A Regional Advisory Committee (RAC) notified by the Comptroller and Auditor General of India advises the training centre in deciding the annual Calendar of Training Programme (CoTP).

User Offices Of RCB&KC, Bengaluru

1. Office of the Director General of Audit, South-Western Railway, Hubli–Chairperson RAC.
2. Office of the Principal Director, Regional Capacity Building & Knowledge Centre, Bengaluru
3. Office of the Principal Accountant General (Audit-I), Karnataka, Bengaluru.
4. Office of the Principal Accountant General (Audit-II), Karnataka, Bengaluru.
5. Office of the Accountant General (A&E), Karnataka, Bengaluru.
6. Office of the Principal Director of Audit, Defence-Commercial, Bengaluru.
7. Office of the Principal Director of Audit (Central), Bengaluru.
8. Branch: Office of the Director General of Audit (Environment and Scientific Departments), New Delhi, Bengaluru.
9. Branch: Office of the Director General of Audit (Finance and Communication), New Delhi, Bengaluru.
10. Branch: Office of the Director General of Audit, Air Force, New Delhi, Bengaluru.

Principal Director's Desk



It is with great pleasure that I present the latest edition of our newsletter, capturing the wide spectrum of training initiatives undertaken by RCB&KC, Bengaluru between October 2024 and March 2025. These programs reflect our unwavering commitment to professional development and operational excellence within Indian Audit and Accounts Department (IA&AD).

Our training calendar during the aforesaid period featured a comprehensive blend of topics ranging from core audit areas to essential administrative themes and personal development programs. A noteworthy addition has been the Pre-Retirement Planning Program, thoughtfully designed to support employees as they prepare for life beyond active service.

Our Information Systems courses gained traction, especially, the seminar on Digital Governance, which shared insights on the evolving landscape of digital public infrastructure in India. In parallel, key upgrades to OIOS and the progressive rollout of e-HRMS have helped streamline audit operations and improve support to our workforce.

Practical exposure has continued to be a defining feature of our training initiatives, with field visits and experiential learning components, significantly enriching the practical relevance of our sessions. The active participation of domain experts within the IA&AD and reputed external institutions has further deepened the learning experience and strengthened our training framework.

As the designated Knowledge Centre for Financial Audit and the Audit of Autonomous Bodies, we are pleased to introduce a new section in our newsletter titled "The Playful Nook". This section features cognitive activities designed to make learning enjoyable while helping readers grasp key concepts of audit through engaging and interactive approaches.

As we move forward in our pursuit of excellence, I extend my heartfelt thanks to our committed faculty, guest speakers, and enthusiastic participants. I am confident that RCB&KC, Bengaluru will continue to grow as a centre of learning nurturing talent, enriching professional capacities, and contribute meaningfully to the growth of a skilled, future-ready workforce.

Warm regards
Deepak Mathews
Principal Director/RCB&KC

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General Courses

During the half year from October 2024 to March 2025, Regional Capacity Building & Knowledge Centre (RCB&KC), Bengaluru organised 16 training programs with outstanding overall course ratings under the category of General Courses which included 3 Knowledge Centre topics as detailed in Annexure A.



These programmes were skilfully structured, effectively delivered through interactive and participatory learning methodologies by the Heads of Departments/Group Officers from IA&AD, Core faculty of our Capacity Building Centre, serving/retired IA&AS officers, Senior Audit/Accounts Officers, Assistant Audit/Accounts Officers, Auditors and subject matter experts from Government agencies, academia, and private sector organizations (Annexure B).

A glimpse into the vibrant learning experiences of these training sessions is presented below:

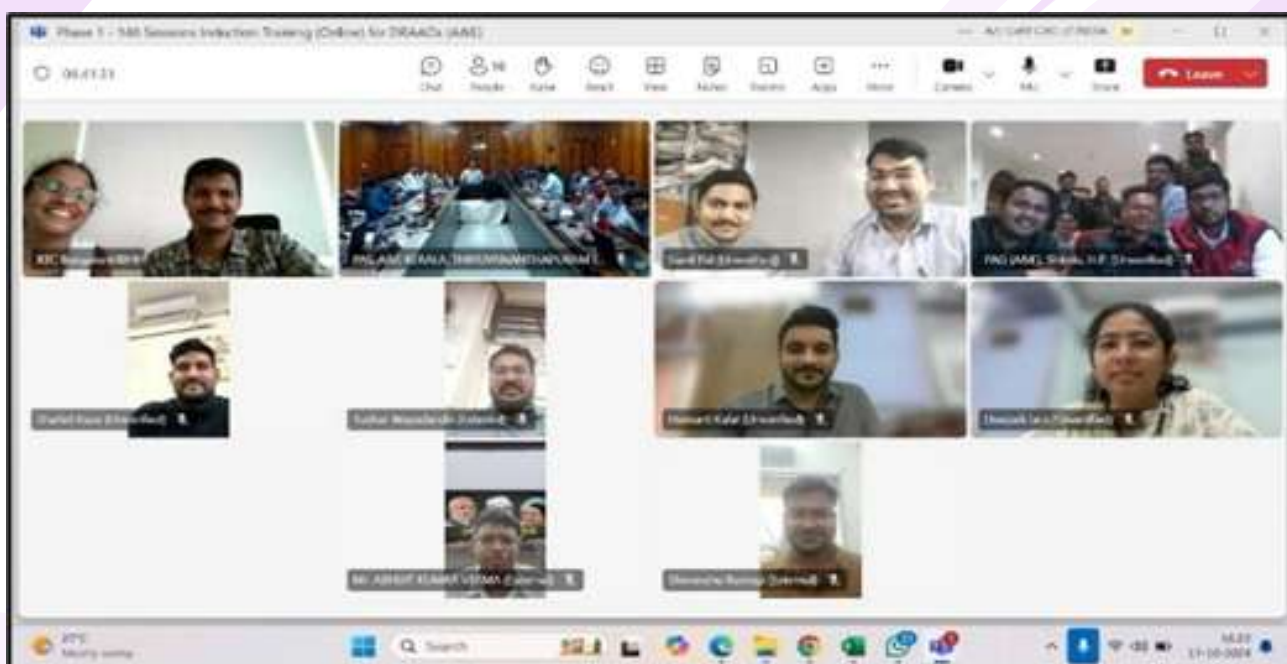
(1) Phase 1 - 140 Sessions Induction Training (online) for DRAAOs (A&E) of Kerala, Himachal Pradesh, Jammu & Kashmir and Assam from 27-08-2024 to 17-10-2024.

As per the directions of K&CB Wing, a comprehensive Induction Training comprising 140 sessions was conducted online for 49 DRAAOs of the A&E stream from Offices of Kerala, Himachal Pradesh, Jammu & Kashmir, and Assam from 27-08-2024 to 17-10-2024.

The training covered diverse topics such as overview of activities of CAG, roles and responsibilities, professional growth in the Department, administrative matters, economics, governing rules and regulations such as FR &SR, CCS Conduct and CCS (CCA) Rules, RTI

Act, overview of procurement , pension functions, important policies that focussed on the monetary policy, fiscal policy and taxation, broad framework of Financial, Performance and Compliance Audits, GIS and Remote Sensing, Regulations on Audit and Accounts, Role of Government Accounting Standards Advisory Board (GASAB), role of CAG in State Government Accounts & Entitlement, Process of Compilation of Accounts

by State AG with special focus on VLC, overview of the General Establishment Department, entitlement functions of A&E offices including exposure to Appropriation Accounts & Finance Accounts (Union & State) , IT Audit and auditing in an IT Environment, sampling methods, data visualization & presentation skills, case studies, soft skills and communication skills, gender sensitization etc.



Online session



Participants from the O/o the PAG (A&E), Kerala (online)

The services of HR and soft skills professionals, finance experts, and specialists from ISRO were also availed to enrich the training techniques and ensure comprehensive, high-quality delivery aligned with the learning objectives of the programme.

Activities and team-oriented sessions were devised for the active participation of the trainees. Group presentations were made by the DRAAOs on various topics imparted during the training. The sessions were enlightening and well received by all the trainees.



Participants from the O/o the PAG (A&E), Shimla, Himachal Pradesh (online)

(2) Training on Vigilance Awareness

Participants with faculty



Extempore on Vigilance Awareness Week

As a prelude to Vigilance Awareness Week 2024, refresher training programmes on Vigilance Awareness were organized in two batches. The first session, held on 23.10.2024, was attended by 40 employees with over 10 years of service, while the second session on 24.10.2024 catered to 42 newly recruited employees from various user offices.

The training sessions focused on key areas such as Cyber Hygiene and Security, Conduct Rules applicable to IA&AD offices, organizational systems and procedures, procurement processes through the Government e-Marketplace (GeM), and the broader themes of Ethics and Good Governance.

(3) Pre-retirement Planning Training (Batch-2)

The Pre-Retirement Planning Training was organised from 04.11.2024 to 06.11.2024 for 24 officers/officials of the Department approaching superannuation. RCB&KC, Bengaluru is among the first centres within the IA&AD to design and implement this training module across RCB&KIs. The programme covered essential topics such as post-retirement benefits, financial planning, safe investment



Field visit to NIMHANS, Bengaluru



**Participants with Ms Deepna Gokulram,
Principal Director, RCBKC**

options, legal aspects including will writing and power of attorney, cyber security, health and nutrition, and stress management. As part of the training, a field visit to NIMHANS, Bengaluru, and the Brain Museum was arranged to provide participants with exposure to aspects of mental well-being after retirement.

(4) Works Audit

A training programme on Works Audit was conducted from 11.11.2024 to 14.11.2024, with participation from 18 officials representing various user offices. The programme comprehensively covered key aspects of Works Audit, including types of contracts, preparation of Detailed Project Reports (DPRs), estimation methods, tendering procedures, contract execution and management, contract closure, land acquisition, price adjustment mechanisms, and assessment of extra items. The sessions featured detailed discussions based on case studies from CAG Audit Reports, offering participants practical exposure and contextual insights.



Participants of training with faculty



Community time during training

The training received highly positive feedback, with participants particularly valuing its practical applicability and relevance.

(5) KSAAD Training under TGS (Batch-2)



Training for KSAAD Staff from 20-11-2024 to 22-11-2024

Based on a request from the Office of the Principal Accountant General (Audit-I), Karnataka, Bengaluru which oversees Local Governance Audit, a training programme was conducted from 20.11.2024 to 22.11.2024 for 18 officers and officials of the Karnataka State Audit and Accounts Department (KSAAD) under the Technical Guidance and Supervision (TGS) Module.

The training covered key components of local governance audit, focussing on the use of Computer Assisted Audit Techniques (CAATs) through

Excel for data analysis, along with sessions on risk assessment, sampling methodologies, audit evidence, drafting and reporting, and auditing of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs). Case studies were used to enrich the experience of the participants through practical insights and contextual understanding. Participants found the training highly beneficial, appreciating its structured delivery, practical focus, and relevance in strengthening their audit skills under the TGS framework.

(6) Significant State Government IT Initiatives

In line with the directions from Headquarters, RCB&KC, Bengaluru conducted a training programme on "Significant State Government IT Initiatives" on 26.11.2024 as part of the Internal Stakeholder Engagements during Audit Week 2024. The session was attended by 18 participants from nine user offices.



Participants with faculty Mr. Purushottam Singh, Additional Director/HRMS

The training focused on key IT-enabled governance systems, including the Human Resource Management System (HRMS), e-Procurement platform, GIS services of the Karnataka State Remote Sensing Applications Centre (KSRSAC), and Information Systems implemented in the Police Department. Participants found the training highly informative and timely, appreciating the valuable insights into how these IT-driven initiatives influence governance and enhance the effectiveness of audit processes.

(7) Mid-career Training Programme Level 3 (Batch-2)

Mid-Career Training Programme -Level 3 (Batch-2) was conducted from 02.12.2024 to 06.12.2024 and was attended by 14 participants from user offices. The training covered various topics, including public finance principles, union budget components, financial and capital markets, IT Act 2008, CERT-in, IT system risks, 2030 SDGs, big data adoption and IA&AD guidelines.



Participants with faculty members

Additionally, soft skills like motivation, effective communication, values alignment, gender sensitization, POSH Act, group dynamics, ethics, and individual personality were addressed. Guest faculties facilitated activities on soft skills. A field visit was arranged to Karnataka Soaps & Detergents Limited, Bengaluru to provide an enriching experience to the participants.

(8) RTI Act



Participants with faculty, Mr. K Vighneswaran, DAG/Admn, AG(A&E).Bengaluru

A training on the Right to Information (RTI) Act was conducted on 30.12.2024 for 12 participants, focusing on its historical perspective and important provisions, Rights and Duties of CPIO, Third Party Information, Appeals and penalties etc. Practical case studies were discussed to enhance understanding of RTI applications and responses. The training aimed to strengthen participants' ability to handle RTI-related queries effectively.



(9) Commercial Audit (Batch-2)



Adieu photo session post training

The training programme, held from 03.02.2025 to 06.02.2025, was attended by 18 participants and covered a comprehensive range of topics, including Audit Mandate, Overview of Audit of Government Companies and Statutory Corporations, Supplementary Audit, Auditing in the ERP Environment of the PSU, Overview of financial statements, Companies Act, 2013, Compliance

Audit, Performance Audit of PSUs, and relevant standards on Auditing issued by ICAI. The programme also included reporting aspects related to Commercial PSUs, including discussions on COPU, and featured a case study on the audit of Government Companies and Corporations. Participants found the training highly beneficial and appreciated the expert-led sessions, practical insights, and the in-depth coverage of various dimensions of commercial audit, including compliance and performance evaluation in the PSU context.

(10) GST Returns, IT Development in GST and Database Management Techniques for GST Audit

All India Training Programme on "GST Returns, IT Development in GST, and Database Management Techniques for GST Audit" was conducted from 24.02.2025 to 28.02.2025 for 26 participants from IA&AD offices across India, covering key aspects of GST compliance and audit. Sessions focused on GST returns, tax liability, input tax credit, annual returns, and audit checks, led by Senior Auditors and Chartered Accountants.

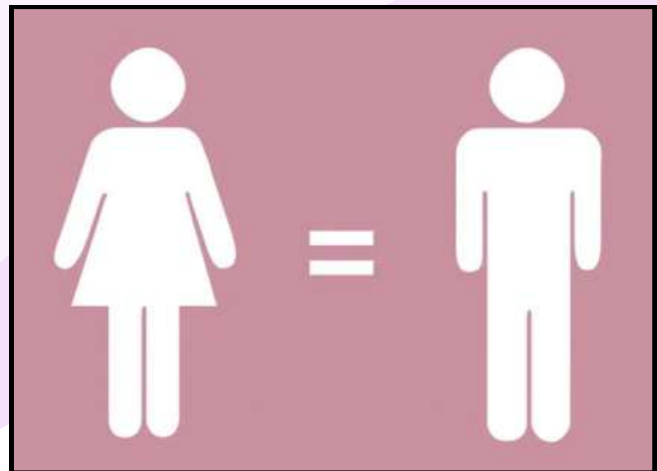
Practical case studies and hands-on exercises enhanced participants' understanding of risk analysis and audit methodologies. Experts from GSTN provided insights into database management and digital innovations in GST systems. The training strengthened auditors' capabilities in assessing GST compliance and leveraging IT tools for effective audits.



Felicitation of participants by Core Faculty

(11) Ethics and Gender Sensitization

Training on Ethics and Gender sensitization was conducted in from 10.03.2025 to 11.03.2025 for 16 participants from the user offices. The training focused on ethical governance and gender-related issues in the workplace. Sessions covered the Sexual Harassment of Women at Workplace Act, gender equality and SDGs, and legal matters impacting women's safety. Discussions on ethics in governance, IAAD's Code of Ethics, and ethical dilemmas provided insights into decision-



making challenges in public service. Case studies and experience-sharing sessions enhanced participants' understanding of core values and ethical responsibilities.

(12) Training on e-Office (Batch-2)



Participants with faculty

Training on e-Office was conducted for 23 participants from 17-03-2025 to 19-03-2025 as per Standardised Curriculum issued by Knowledge & Capacity Building Wing, IA&AD. The topics related to Diarisation, Receipt, Creating and Maintaining Files, Actions in Files, Noting, Draft, Dispatch, and MIS reports in the e-office module were covered with a practical demo.

The sessions on General topics such as notifications, DSC registration, preferences, section assignment, post mapping / de-mapping, create employee, post employee, assign additional charge, transfer employee, role assignment, Web VPN etc. were handled by Deployment Engg., IS Wing, HQ. The participants expressed that the practical sessions were highly effective, with comprehensive explanations of the menu items and extensive clarification of queries.

Knowledge Centre Activities

RCB&KC has been designated as the Knowledge Centre for Financial Audit and Audit of Autonomous Bodies by the K&CB Wing since October 2023. The same is presently manned by a Young Professional (since August 2024) and by a Knowledge Centre Officer (since April 2025).

During the period October 2024 to March 2025, 3 trainings on Knowledge Centre topics were conducted which included 2 All India Trainings. A brief synopsis of the trainings conducted for the Knowledge Centre topics is as under:

All India Training Programme on Financial Audit



Participants of AITP on Financial Audit on the day of Valediction

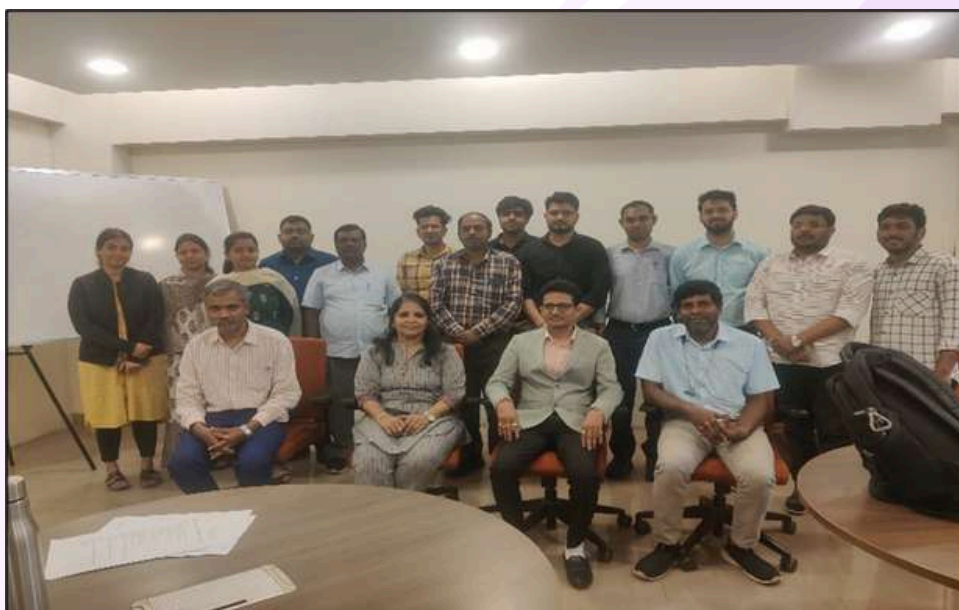
All India Training Programme on Financial Audit was conducted from 06.01.2025 to 10.01.2025 for 37 participants from IA&AD offices across India. The training was conducted covering key aspects of financial audit in government entities.

Sessions included an overview of financial audits, certification procedures, Annual Financial Statements, Balance Sheet and Profit & Loss Account, Statutory Auditors Report, Overview of Ind AS and AS, Companies (Auditor's Report) Order (CARO) 2020, Internal Financial Controls etc. led by senior faculty and domain experts. Case studies and practical exercises



enhanced participants' understanding of audit methodologies and compliance frameworks. The training aimed to strengthen auditors' skills in evaluating financial statements and internal controls. The programme provided a platform for knowledge-sharing and best practices in financial audit.

All India Training Programme on Autonomous Bodies



Group photo after completion of course

The programme provided a platform for knowledge-sharing and best practices in financial audit. Participants appreciated comprehensive coverage, expert-led sessions, and practical case studies, which significantly enhanced their understanding of financial audit methodologies and compliance frameworks. A field visit to BEML limited, Bengaluru & HAL Aerospace Museum, Bangalore were arranged to provide inspiring and enlightened experience to the participants along with an exposure to working of a Government Company.

The All-India Training Programme on Audit of Autonomous Bodies was organised by RCB & KC, Bengaluru, from 26.11.2024 to 29.11.2024, with participation from 24 officers representing various offices across the IA&AD.

The training covered key aspects of audit of autonomous bodies, including an overview of the Manual of Instructions for Audit of Autonomous Bodies, fundamentals of mercantile accounting, and analysis of financial statements with focus on accounting policies, notes to accounts, and overview of relevant accounting standards.



Community time during the training

It also addressed the prescribed format of accounts, mandatory disclosure requirements, and also dealt with the essential aspects of drafting of Separate Audit Reports (SARs) and Management Letters.

The sessions were enriched by interactive discussions on audit observations and case studies, with active facilitation. A field visit was also arranged to Bangalore Creative Circus, which provided an inspiring and unique experience on sustainability, innovation, and community engagement through its vibrant blend of art, workshops, and collaborative initiatives.

On similar lines as the aforesaid training, a training on Audit of Autonomous Bodies was also conducted from 10.02.2025 to 13.02.2025 for 16 participants from user offices coming under RCB&KC which dealt with all vital aspects of legal and regulatory framework for audit of Autonomous Bodies, procedures involved therein, preparation of SARs and Management Letters with interactive case studies.

Structured Training Module (STM)

STM on Financial Audit of Public Sector Undertakings was also submitted to the K&CB Wing of Headquarters Office.

A Structured Training Module (STM) was developed in line with the standardized curriculum, comprising twelve sessions over a period of three days covering key regulatory and audit frameworks. The module included important provisions of the Companies Act, 2013, with emphasis on financial reporting for PSUs, Schedule III and Guidelines issued by Headquarters Office in this regard. It also covered relevant Standards on Auditing issued by the Institute of Chartered Accountants of India, provisions for preparation of Consolidated Financial Statements (CFS), key aspects of CARO 2020, Internal Financial Controls (IFC), and Corporate Social Responsibility (CSR) and other areas focusing on enhanced disclosure requirements, governance mechanisms, and statutory compliance obligations.

IS Courses

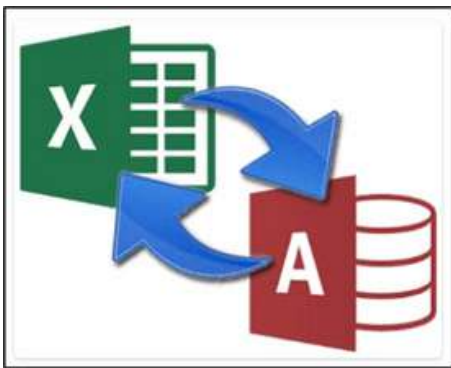
During the half-year period from October 2024 to March 2025, RCB&KC, Bengaluru successfully conducted 6 training programme related to Information Systems (IS) courses as detailed in Annexure C.



These sessions were skilfully delivered by the Heads of Departments, Group Officers from IA&AD, serving IA&AS officers, IS core-faculty from RCB&KC, Senior and Assistant Audit/Accounts Officers, Junior Translators, Auditors, and renowned external subject matter experts. The sessions were further enriched by the involvement of experienced HR and soft skills professionals, as outlined in Annexure D.

A brief synopsis of some of these training programmes is as below:

(1) Advanced MS Access with MS Excel training from 21-10-2024 to 25-10-2024



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

**Au revoir -
trainees with faculty post training**



(2) Training on Data Analytics from 25-11-2024 to 29-11-2024

This programme provided an introduction to modern data analytics techniques. The training enabled participants to harness the power of data for more insightful audit analysis. Tools and methodologies for extracting, cleaning, and analysing large datasets were covered, with practical exercises included. Case Studies were solved using Knime, SQL, Tableau and IDEA.

(3) Training on Audit in IT environment from 06-01-2025 to 10-01-2025

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

(4) Tally ERP from 20-01-2025 to 23-01-2025



Participants with Ms Sofia Gupta, Dy. Director, RCBKC

The Tally ERP training, conducted from 20.01.2025 to 23.01.2025, featured sessions by Chartered Accountants covering core accounting concepts. Participants gained in-depth knowledge of ledger management, financial statements, and GST compliance using Tally ERP. Hands-on exercises were provided to help attendees navigate the software efficiently and perform real-time accounting tasks. The training also covered inventory management, payroll processing, and taxation modules in Tally ERP. Advanced features such as data security, audit tools, and financial reporting were demonstrated. The question & answer session allowed participants to clarify doubts and enhance their practical understanding.

(5) A Workshop for APAAR ID Generation on 14-02-2025

A Workshop on the generation of Automated Permanent Academic Account Registry (APAAR) IDs was conducted for officials/officers and faculty members. The session provided a step-by-step overview of the registration process, including document verification and integration of academic records. Emphasis was placed on the role of APAAR IDs in enhancing the efficiency of academic data management and ensuring seamless tracking of student information across institutions.

Participants engaged in hands-on exercises to familiarize themselves with the practical aspects of ID generation. The workshop concluded with an interactive Q&A session, addressing common implementation challenges and troubleshooting methods.



(6) All India Workshop on Cyber Security (Online) on 26-03-2025

The All-India Workshop on Cyber Security was conducted in an online mode, bringing together cyber-security professionals and domain experts from across the country. Subject matter experts from CDAC Hyderabad delivered sessions on critical themes including data protection, threat intelligence, ethical hacking, and best practices in cybersecurity. Industry practitioners enriched the discourse by presenting real-world case studies, highlighting contemporary cyber threats, and sharing insights into cutting-edge technological advancements in the field.

Participants were also familiarized with key legal frameworks, regulatory compliance mandates, and strategic approaches for safeguarding digital infrastructure. The workshop featured interactive segments aimed at enhancing participants' understanding of risk mitigation techniques and incident response mechanisms. The event culminated in an engaging panel discussion on emerging cybersecurity trends and anticipated future challenges in the digital ecosystem.



Training Milestones & Key OIOS Enhancements

Ms. Sowmini S., Senior Administrative Officer – OIOS, served as the Functional Help Desk (FHD) for OIOS until March 2025, providing dedicated support to IA&AD offices in Karnataka (excluding the Branch Office – F&C Audit), two offices in Tripura, and eight offices in Tamil Nadu.

Between 1st October 2024 and 31st March 2025, in addition to routine training, handholding, and incident resolution, several impactful initiatives were undertaken.

Training Highlights

RCB&KC, Bengaluru, conducted seven structured training programmes designed to strengthen user proficiency in OIOS for audit-related functions. Notable highlights include:

- **Targeted Training for New Entrants:**

Specialized sessions were conducted for newly inducted Auditors and DRAAOs, focusing on end-to-end navigation and use of OIOS in day-to-day audit operations.

- **Lead Trainer Programme:**

Departmental representatives were trained to act as OIOS resource persons, enabling decentralized knowledge dissemination and prompt resolution of basic user queries.

- **Expert-led Interactive Sessions:**

Collaborative sessions involving the Senior AO-OIOS and officials from Audit Planning, Pursuance, and Reporting divisions provided in-depth insights into system modules and audit best practices.

- **Ongoing Learning & Support:**

Continuous learning was encouraged through refresher sessions focusing on new features in OIOS and addressing participant queries while ensuring clarity on challenging topics.

- **Structured Training Module (STM) Development:**

A comprehensive STM on Toolkits comprising detailed notes, instructor guides, practical exercises, model solutions, presentations, and datasets was prepared and submitted to the Training Wing for formal approval.

Zscaler Implementation Support

The Functional Help Desk played a key role in facilitating the successful implementation of Zscaler, a secure web gateway aimed at enhancing endpoint protection and secure access to OIOS for all users.

Training highlights

Over the past six months, RCB&KC Bangalore conducted seven impactful training programmes focused on using all the features of OIOS in audit related processes. Mentioned below are some of the key highlights:



OIOS workshop for Field Parties 06-11-2024 to 8-11-2024

Several important enhancements were introduced in OIOS during the period from October 2024 to March 2025, aimed at improving functionality, user experience, and audit planning efficiency. Following are the key upgrades in this regard:

What's New in OIOS?

- **Online Microsoft Word Editor**

To address formatting challenges in audit requisitions, queries, and observations, an Integrated Microsoft Word Editor has been introduced, replacing the earlier rich text editor. This enhancement allows seamless drafting and editing within the OIOS platform.

- **Auditee Universe Feature: A new mandatory feature now enables the inclusion of:**

- The cluster of audited entities, and
- The relevant section of the DPC Act under which the audit is conducted.

For financial audit units, the system now facilitates the entry of received and audited accounts, with automatic arrears calculation.

Audit Planning Module

Rolled out in March 2025, the new Audit Planning Module provides structured proformas to support the audit planning process. It is currently in use for finalizing the Audit Plan for 2025–26. Noteworthy functionalities include:

- **Automated Population of Staff Details:**

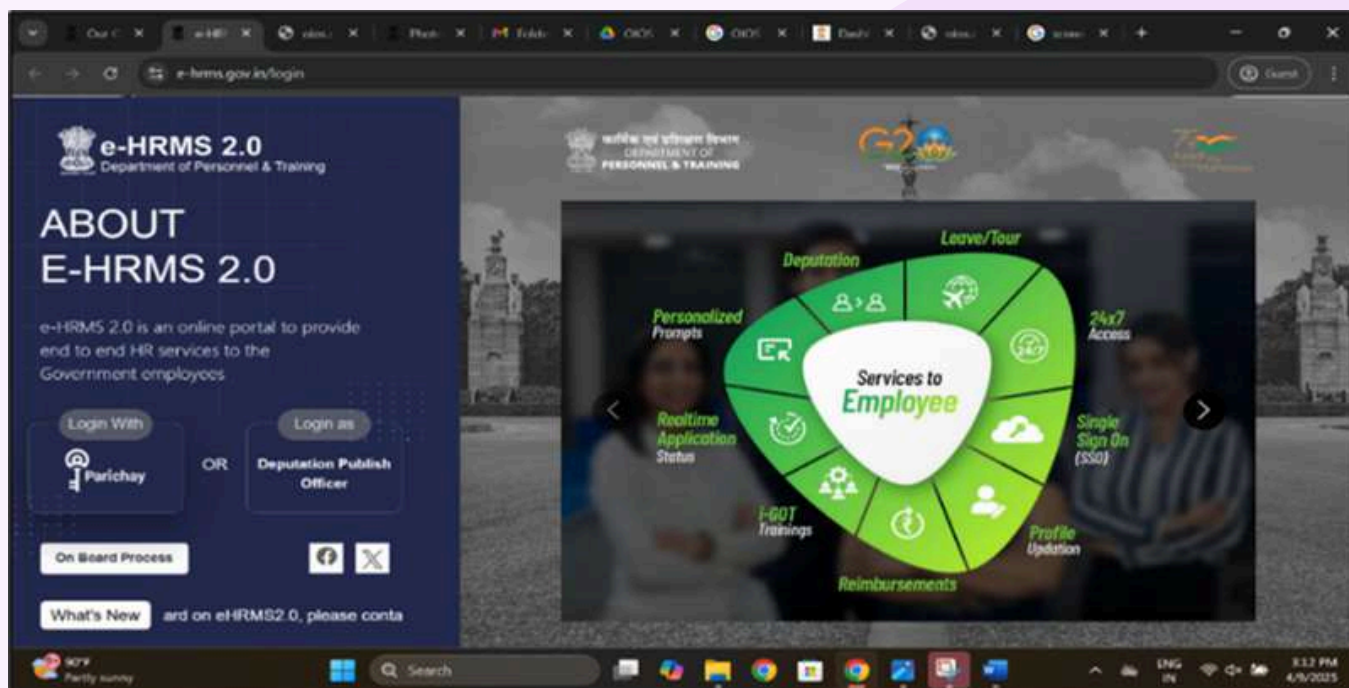
Staff strength data is automatically retrieved from the designated page, and “Person-in-Position” reflects the actual officers posted in active primary charges.

- **Mapping of Audit Units:**

For compliance audits (except subject-specific audits), only those units that are selected and linked to the Annual Audit Plan can be mapped and programmed for assignments.

- **Audit Topic Justification:**

Topics for performance audits, subject-specific compliance audits, and IT audits must now include justification notes and are required to be linked to assignments at the planning stage.



The FHDs of RCB&KC, Bengaluru have been assigned the following offices of IA&AD:

Sl. No.	Stage	Office/s	Status of implementation	No. of employees (approx.)
1	Phase 1	IA&AD offices of Karnataka including RCB&KC, Bengaluru	The Leave and Reimbursement modules for ready for use and Leave module is used in all the offices	1792
	Phase 2	IA&AD offices of Kerala		2762
	Total	19 offices		4554

The FHDs for e-HRMS co-ordinate with the assigned offices for easy implementation and utilization of active modules of e-HRMS and assist in resolving the issues that the offices face while using the e-HRMS v2.0.

Three Half-days' Refresher Trainings on e-HRMS for the employees of the offices in Karnataka, were imparted offline at the premises of Regional Capacity Building & Knowledge Centre, Bengaluru, the details are as shown below:

Sl. No.	Date	No. of participants	Topics covered	Remarks
1	15-10-2024	15	All the roles and Leave and Reimbursement modules	Offline sessions at RCB&KC, Bengaluru
2	29-10-2024	16		
3	29-11-2024	16	Nodal Officer role and related features in e-HRMS	Online session with the Nodal Officer of PAG(Audit-I), Kerala: not added in Portal
4	05-02-2025	1		
		48		

During the Refresher trainings, the active modules of Leave and Reimbursement modules and the Employee Role, Reporting Officer Role and Reviewing Officer roles were discussed. During the online training held for the Nodal Officer from PAG(Audit-I), Kerala, the Nodal Officer role and the relevant features in e-HRMS were covered.



Refresher Training on e-HRMS v2.0 on 29-11-2024

Good Practices at RCB&KC, Bengaluru

Community time:

A brief 15-minute Community Time is held after lunch each day, offering participants a chance to unwind, reflect and connect. Trainees showcased their talent through musical renditions, recitation of poetry, mimicry and various other means.



Performance by Mr. Kesavan Nompoothiri N during community time of AITP on FA

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.



"Champions aren't made in the gyms. Champions are made from something they have deep inside them - a desire, a dream, a vision." -Muhammad Ali

Interactive Evaluations:

To make the assessment and evaluation of sessions engaging, Kahoot!, a game-based learning platform is used to share quizzes and interactive lessons.

KAHOOT Quiz winners



Learnings of the day:

Trainees are encouraged to sum up the learnings at the end of day which is moderated by the RCBKC faculties.

Development of a faculty pool:

Individual demonstrations by trainees on select IT topics are conducted to assess and identify teaching traits for developing faculty pool.

Field visits:

Field visits form an integral part of our All-India training programs, pre-retirement and Mid-Career training programs which have enabled participants valuable on-ground insights that enhance conceptual understanding and bridge the gap between theory and practice.

Green initiatives:

Stainless steel cups/plates/utensils used for serving tea/coffee and lunch, discontinuing use of paper cup

Field Visits

A glimpse into some of these field visits organised for the participants of Training Programs is as under:

National Institute of Mental Health and Neurosciences (NIMHANS), Bengaluru

A visit to the National Institute of Mental Health and Neurosciences (NIMHANS), an Autonomous body in Bengaluru, was arranged for the participants of the Pre-retirement training batch on The visit provided valuable learning experiences, including an introduction to the activities of NIMHANS, vision for leadership in mental health and neurosciences, clinical excellence, training, research, and its NABH accreditation. A comprehensive facility tour provided enlightening insights for participants.

The Brain Museum offered fascinating perspectives on neuroscience advancements, with detailed explanations enhancing the learning experience. The visit was further enriched by a stress management session, which proved beneficial in equipping participants with practical tools for emotional well-being.



Field Visit to NIMHANS

Bengaluru Creative Circus

The participants of All India Training on Audit of Autonomous Bodies were taken to Bangalore Creative Circus, Yeshwanthpur, an Urban Living Lab for sustainability and regenerative culture on 27.11.2024. The visit was conducted to provide insight into sustainability, innovation, and creative collaboration through art, workshops, and community-driven initiatives to have a refreshing experience during the training.



Founder of Bangalore Creative Circus addressing participants

Karnataka Soaps and Detergents Limited (KSDL)



MCTP L3 Field Visit to KSDL

Mid-Career Training Program Level 2 trainees visited Karnataka Soap and Detergents Limited (KSDL), Bengaluru on 5th December, 2024.

The visit included the visual presentation showcasing right from the growing aspects of sandalwood tree, mechanized and manual process of taking hardwood for extraction of sandalwood oil, various facets of the manufacturing process of Mysore Sandal Soap, cosmetics and other products provided valuable insights for all on the core function of the company. This experience was an enlightening and enriching part of their training.

Bharat Earth Movers Limited (BEML)



Field visit to BEML Ltd. (AITP on Financial Audit)

The All-India Training Programme on Financial Audit conducted by the RCB & KC, Bengaluru organised a field visit to BEML Limited, Bengaluru, a leading metro car manufacturer on 08.01.2025.

The overview of BEML's pivotal role as a Schedule 'A' company under the Ministry of Defence and the presentation highlighting the company's contributions to Defence, Aerospace, Rail, Metro, Power, Mining, and Construction, along with its landmark achievements and awards were inspiring and enlightened the participants.

HAL Heritage Centre and Aerospace Museum

All India Training Programme on Financial Audit conducted by the RCB & KC, Bengaluru organised a field visit to the illustrious HAL Heritage Centre and Aerospace Museum on 08.01.2025. The guided tour to the Heritage Museum showcasing the rich history of Aerospace Industry right from inception of HAL, various phase to phase landmark developments and growth in the aviation sector and seeing the various aircraft exhibits on display was an enriching experience for all India trainees.



Field visit to HAL Heritage Centre and Aerospace Museum

Feedback of Participants

As a heartfelt reflection of their enriching experience, several participants composed beautiful poems inspired by the training sessions conducted at RCB&KC. Their verses stand as a creative tribute to the knowledge shared and the lasting impact of the training.

Poem 1: The Journey You Shaped

*For 35 days, we've learned and grown,
In this virtual space, we've found our own.
To our dear faculty, we extend our praise,
For your guidance and passion throughout these days.
You shared your wisdom, ignited our spark,
With every lesson, you left your mark.
As we bid farewell, we carry your light,
In our hearts and our minds, you've made futures bright.
Thank you for the patience, the laughter, the care,
In this journey together, we know you were there.
Though we part ways, our paths may entwine,
With gratitude we leave, your impact will shine.*

**-By Deepali Jain, Participant of Induction Training (Online)
(October 2024)
O/o the PAG (A&E), Assam, Guwahati**

A token of Gratitude from Shimla Office to our faculties
Training: Phase 1 - 140 Sessions Induction Training (Online) for DRAAOs (A&E)

Poem 2: A Bunch Beyond Books

*One girl and seven boys,
Eight in all, we share our joys.*

*We work, study, laugh and lunch,
We always do our best and roam in a bunch.*

*For all classes we listened to patiently,
As taught by our faculties brilliantly.*

*For us classes can be fun,
When all the tasks are done.*

*And Srikanth Sir has a happy smile,
On his face all the while.*

*We try to keep ourselves busy,
At each task of Naidu Sir, whether tough or easy.*

*And do what Meena Ma'am tells us to,
For that always helps us to get through.*

**-Written By: Abhishek Srivastava, AAO
-Recited By: Aditya Gupta, AAO**

**O/o the Pr. Accountant General (A&E)
Shimla, Himachal Pradesh**

Testimonial Excerpts

“

Commercial Audit (Batch-2):

All the faculties who imparted training were very interactive and handled sessions in professionally. The whole training was very informative and related to day to day work. As a whole, the course was well designed and faculty nominated for the topics are very much appreciable.

”

“

Pre-Retirement Planning (Batch-2):

Almost all the subject, training made be to prepare for the retired life and taught me how to spend the retired life peacefully/ stressless/healthy/meaningfully and also what are all the retirement benefits entitled and how to invest it judiciously. Thank you RCB Team for the great initiatives, arrangements and efforts. The training is a well planed by inclusion of wonderful combination of topics along with field visit.

”

Testimonial Excerpts

“

MCTP Level-3 (Batch-2):

Course helped in rethinking strategic planning, time management, team building etc. All faculties were full of energy and delivered ideas perfectly within time frame and made participants energetic and the course will help us in developing our knowledge and capacity of auditing.

”

“

AITP on Financial Audit:

I sincerely appreciate the efforts of RCBKC, Bangalore, for arranging a fantastic training program on Financial Audit. The program was truly beneficial, as it enabled me to acquire significant knowledge within a brief period. The training program successfully fulfilled its objectives and even exceeded expectations in many areas. The insights and skills gained have greatly enhanced our competence and confidence which will help me in conducting financial audits.

”

Annexure A

General Courses Conducted during October 2024 to March 2025

Sl. No.	Course Name	From	To	No. of slot as per COTP	No. of participants	Overall course rating
Trainings on Knowledge Centre Topics						
1	All India training on Autonomous Bodies	26-11-2024	29-11-2024	24	24	9.23
2	All India Training on Financial Audit	06-01-2025	10-01-2025	39	37	9.78
3	Audit of Autonomous Bodies	10-02-2025	13-02-2025	16	16	9.18
General Trainings						
4.	Phase 1 - 140 sessions - Induction Training (Online) (A&E) (Online)	27-08-2024	17-10-2024	0	49	8.19
5.	Training on Vigilance Awareness	23-10-2024	23-10-2024	43	40	9.24
6.	Training on Vigilance Awareness	24-10-2024	24-10-2024	43	42	9.19
7.	Pre-Retirement Planning Training (Batch-2)	04-11-2024	06-11-2024	25	24	9.65
8.	Works Audit	11-11-2024	14-11-2024	20	18	8.97
9.	KSAAD Training under TGS (Batch-2)	20-11-2024	22-11-2024	0	18	NA
10.	Significant State Government IT Initiatives	26-11-2024	26-11-2024	18	18	9.33

Sl.No.	Course Name	From	To	No. of slot as per COTP	No. of participants	Overall course rating
11.	MCTP Level 3 (Batch-2)	02-12-2024	06-12-2024	14	14	9.46
12.	RTI Act	30-12-2024	30-12-2024	12	12	9.81
13.	Commercial Audit (Batch-2)	03-02-2025	06-02-2025	18	18	9.19
14.	GST Returns, IT Development in GST and Database Management Techniques for GST Audit	24-02-2025	28-02-2025	26	25	9.34
15.	Ethics and Gender Sensitization	10-03-2025	11-03-2025	16	16	9.71
16.	e-Office (Batch-2)	17-03-2025	19-03-2025	25	23	9.44
	Total participants for the trainings during the period-01-10-2024 to 31-03-2025			339	394	

Annexure B

Serving IA&AD Faculty during the period from October 2024 to March 2025: General Courses

Sl. No.	Faculty Name	Designation
1	Ms. Deepna Gokulram	Principal Director/RCB&KC
2	Mr. Pushpendra Gehlot	Deputy Director/RCB&KC
3	Mr. Subramanian N N	Director
4	Ms. Monisha T M	Director
5	Mr. Vigneshwaran K	Sr. Deputy Accountant General
6	Ms. Saranya B	Sr. Deputy Accountant Genera
7	Mr. Rangaswamy Ravi Chander	Sr. Deputy Accountant Genera
8	Mr. Sachin Krishna Kaushik	Deputy Accountant Genera
9	Ms. Meena P V	Senior Audit Officer, RCB&KC
10	Mr. Anand J J S	Senior Audit Officer, RCB&KC
11	Ms. Sowmini S	Senior Audit Officer, RCB&KC
12	Ms. Sobha G Varior	Senior Audit Officer, RCB&KC
13	Ms. Suma K R	Assistant Audit Officer, RCB&KC
14	Mr. Ganta Srikanth	Assistant Audit Officer, RCB&KC
15	Mr. L Sugunakar Naidu	Assistant Audit Officer, RCB&KC

Sl. No.	Faculty Name	Designation
16	Mr. Nishant Raj	Assistant Audit Officer, RCB&KC
17	Ms. Aparajita Agarwal	Assistant Audit Officer, RCB&KC
18	Mr. Mahesh M	Auditor, RCB&KC
19	Mr. Vishwanath V	Senior Audit Officer
20	Mr. Dattaraj B S	Senior Audit Officer
21	Mr. Bhimsen Das	Senior Audit Officer
22	Mr. Gurumurthy S	Senior Audit Officer
23	Mr. Srinath B S	Senior Audit Officer
24	Mr. Rajesh M S	Senior Audit Officer
25	Ms. Beena Thomas	Senior Audit Officer
26	Mr. Harikumar T P	Senior Audit Officer
27	Mr. Narayanan M	Senior Audit Officer
28	Mr. Harinath Reddy M	Senior Audit Officer
29	Mr. Nagesh N	Senior Audit Officer
30	Ms. Shanthi M	Senior Audit Officer
31	Ms. Saikrupa Nalkur	Senior Audit Officer
32	Ms. T. Lakshmi	Senior Audit Officer
33	Mr. Ambreesh Rai	Senior Audit Officer

Sl. No.	Faculty Name	Designation
34	Mr. Syed Masood	Senior Audit Officer
35	Ms. Geeta Gireesh Hanagandi	Senior Audit Officer
36	Mr. Shibu Y Das	Senior Audit Officer
37	Mr. Gowrishankar N	Senior Audit Officer
38	Mr. Suresh Kumar Lakhara	Senior Audit Officer
39	Ms. Akiladevi G	Senior Accounts Officer
40	Mr. Sunil Kumar G	Assistant Audit Officer
41	Mr. Aditya U	Assistant Audit Officer
42	Mr. Arkajyoti Biswas	Assistant Accounts Officer

Expert Guest Faculty/Retired Officers for General Courses:

Sl. No.	Faculty Name	Designation
43	Mr. Nethrapal M S	IRS, Commissioner of Income Tax
44	Mr. Somashekar P	Director (Rtd.)
45	Dr. E Aravind Raj	Additional Professor, NIMHANS
46	Mr. Shridhar Naik	Deputy General Manager
47	Mr. Niranjana H M	Business Analyst
48	Ms. Chaitra R	Scientific Officer, KRSRAC

Sl. No.	Faculty Name	Designation
49	Mr. Purushotham Singh	Addl. Director, HRMS, GoK
50	Ms. Shireen Srivastava	Deployment Engineer (Consultant) at C&AG Office
51	Mr. K S Ravi	Chartered Accountant
52	Mr. Ganesh Kumar	Chartered Accountant
53	Mr. Rajesh VS	Chartered Accountant
54	Ms. Sindhuja Jaiswal	Chartered Accountant
55	Ms. Chinamayee Sahoo	Advocate
56	Mr. Ranganath M A	Founder of Roots Cyberlaw firm
57	Mr. Ramakrishna Y	Leadership coach, Trainer
58	Ms. Neeta Baindur	Counselor and soft skill trainer
59	Mr. Govada Chalapathi Rao	Chartered Accountant
60	Mr. Amithkumar Shenoy	Chartered Accountant
61	Mr. Sudarshan N S	Senior Audit Officer (Rtd.)
62	Mr. B L Vasudeva	Senior Audit Officer (Rtd.)
63	Mr. Prakash Joseph	Senior Audit Officer (Rtd.)
64	Mr. Rahul	Deployment Engineer (Consultant)
65	Mr. Sujay K N	Chartered Accountant
66	Mr. Vikram Udupi	Chartered Accountant

Sl. No.	Faculty Name	Designation
67	Mr. Yash Gulecha	Chartered Accountant
68	Mr. Satheshwaran Kalyanasundaram	Assistant Vice President Training design and delivery
69	Ms. Geeta C	Yoga Trainer
70	Dr. Ananth Prabhu G	Professor, Sahyadri Cyber Law Adjunct Faculty
71	Ms. Syeda Atiba Nousheen	Nutrition expert
72	Mr. Hemanth Sharan	Assistant commissioner of Police
73	Ms. Vibha Goel	Freelancer & Soft skill trainer
74	Mr. Ramachandra Hebbar	Researcher
75	Mr. Sunil S Kulkarni	Scientist
76	Ms. Nathalia Helen Lobo	Income Tax Officer
77	Mrs. T N Srividya	Income Tax Officer

Annexure C

IS Courses Conducted during October 2024 to March 2025

Sl. No.	Course Name	From	To	No. of Slots as per COTP	No. of participants	Overall Course rating
1.	Advanced MS Access with MS Excel	21-10-2024	25-10-2024	18	18	9.72
2.	Training on Data Analytics	25-11-2024	29-11-2024	17	16	9.12
3.	Audit in IT environment	06-01-2025	10-01-2025	10	10	9.63
4.	Tally ERP	20-01-2025	23-01-2025	12	11	8.92
5.	A Workshop for APAAR ID Generation	14-02-2025	14-02-2025	20	20	9.90
6.	All India Workshop on Cyber Security (Online)	26-03-2025	26-03-2025	0	84	8.88
Total participants for the trainings during the period-01/10/2024 to 31/03/2025				77	159	

Annexure D

Serving IA&AD Faculty during the period from October 2024 to March 2025: IS Courses

Sl. No.	Faculty Name	Designation
1	Ms. Deepna Gokulram	Principal Director
2	Mr. Anand J J S	Senior Audit Officer, RCB&KC
3	Mr. Ganta Srikanth	Assistant Audit Officer, RCB&KC
4	Mr. Nishant Raj	Assistant Audit Officer, RCB&KC
5	Mr. Manikumar YKS	Senior Audit Officer
6	Mr. Shashi Bhushan	Senior Audit Officer
7	Mr. Unnikrishnan	Senior Audit Officer
8	Mr. Sai Krishna Tatta	Assistant Audit Officer
9	Mr. Abinash Patro	Assistant Audit Officer
10	Mr. Chandan Kumar Chaudhary	Assistant Audit Officer

Expert Guest Faculty/Retired Officers for IS Courses:

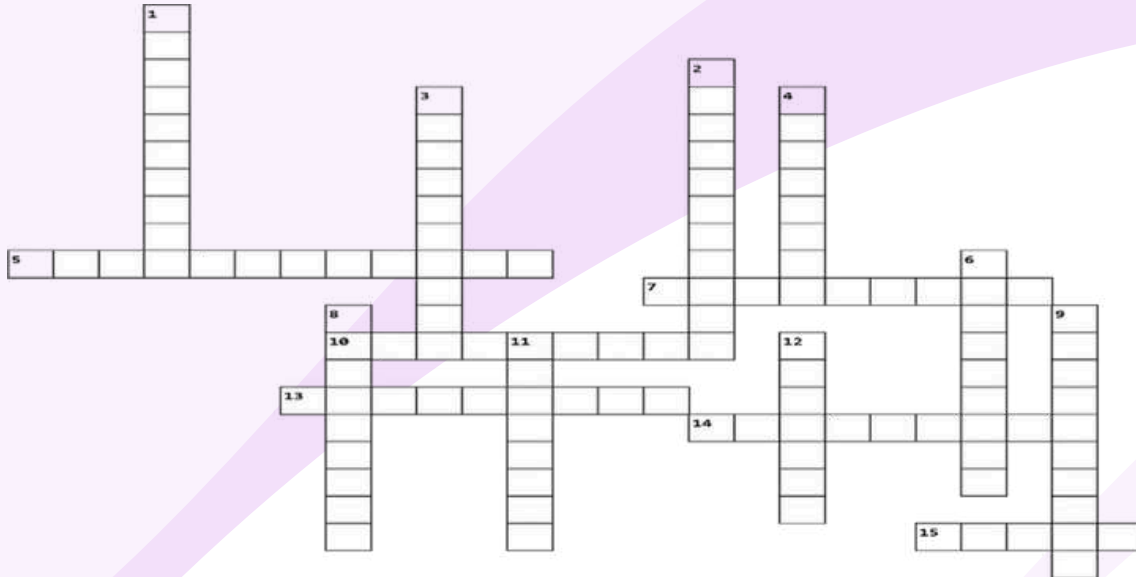
Sl. No.	Faculty Name	Designation
11	Ms. Priya C V	Chartered Accountant
12	Ms. Sukanya L	Chartered Accountant
13	Mr. Shashwath H K	Chartered Accountant
14	Mr. Madhusudhan K	Chartered Accountant

Sl. No.	Faculty Name	Designation
15	Mr. Santhosha Gowda K	Chartered Accountant
16	Mr. K S Ravi	Chartered Accountant
17	Mr. Srihari	Chartered Accountant
18	Mrs. Indraveni	Scientist- E, Cyber Security
19	Mr. Tyeb Naushad	Sr. IT Infra Security Project Manager
20	Mr. Harmesh Rana	Project Engineer, Cyber Security
21	Mr. Nandeeshwar B	Project Manager, Systems Application & Network Security
22	Mr. Ayilur Ramnath	IT Auditor, GRC Professional
23	Mr. Ashutosh Bahuguna	CERT
24	Mr. N A Vijayashankar	Cyber Law Expert



Cognitive Corner: The Playful Nook

Crossword: Financial Audit Terminologies (Solution on Page 50)



Across

5. Systematic allocation of the depreciable amount of an intangible asset.
7. Assets held for sale in the ordinary course of business.
10. A Company over which the Holding Company has a significant influence but is not a subsidiary Company.
13. Simultaneous buying and selling of an asset in different markets to gain from any price differences.
14. Misstatements in Financial Statements that impact several components.
15. Assistance to an entity by the Government in cash or kind for past or future compliance with certain conditions.

Down

1. Opinion of the Auditor: Inability to obtain sufficient appropriate audit evidence for material and pervasive issues.
2. Mortgage or claim on an entity's assets.
3. Management's representations regarding the accuracy of financial statements.
4. Caution in the exercise of judgement needed in making estimates in condition of uncertainty.
6. An amount set aside to cover a probable future expenses or liability.
8. Amount for which an assets could be exchanged between knowledgeable willing party in an arm's length transaction.
9. ___ events occur between the Balance sheet date and the date on which of Financial Statements are approved for issue.
11. ___ amount at which asset is recognised after deducting accumulated depreciation/impairment losses.
12. ___ system of accounting in which revenue/expenses are recognised in the year in which earned/incurred.

Riddles: Who am I ? (Solutions at Page 50-51)

1. I take future cash and bring it to today, discounting the value in a thoughtful way. If I'm positive, the investment is a win, If I'm negative, it's time to rethink.

What am I?

2. I reconcile your books with what the bank shows, Bridging the gap where the balance goes. When numbers don't add up, I'm here to explain, What am I, that helps clear up the chain?

3. I list all your accounts, with credits and debits, to see if the totals align, with no edits. If the numbers match, all is well in the books, But if they don't, then take a closer look. What am I, that ensures your records are sound, before the final statements come around?

4. I track your cash, moving in and out, from operations to investments, there is no doubt. I show how cash comes and where it goes, while making sure your liquidity continues to flow. What am I, that helps you know, the true state of your cash as it ebbs and flows?

5. I let you use an asset, with a long-term view, I transfer the risks, but the ownership's due. I shift the risks to you, though the title stays with me, What am I, that's like ownership, but not quite free?

6. I take the oldest stock, and move it out first, Leaving the newer items, and avoiding the worst. When valuing inventory, I make sure it's clear, What am I, that keeps the cost sincere?

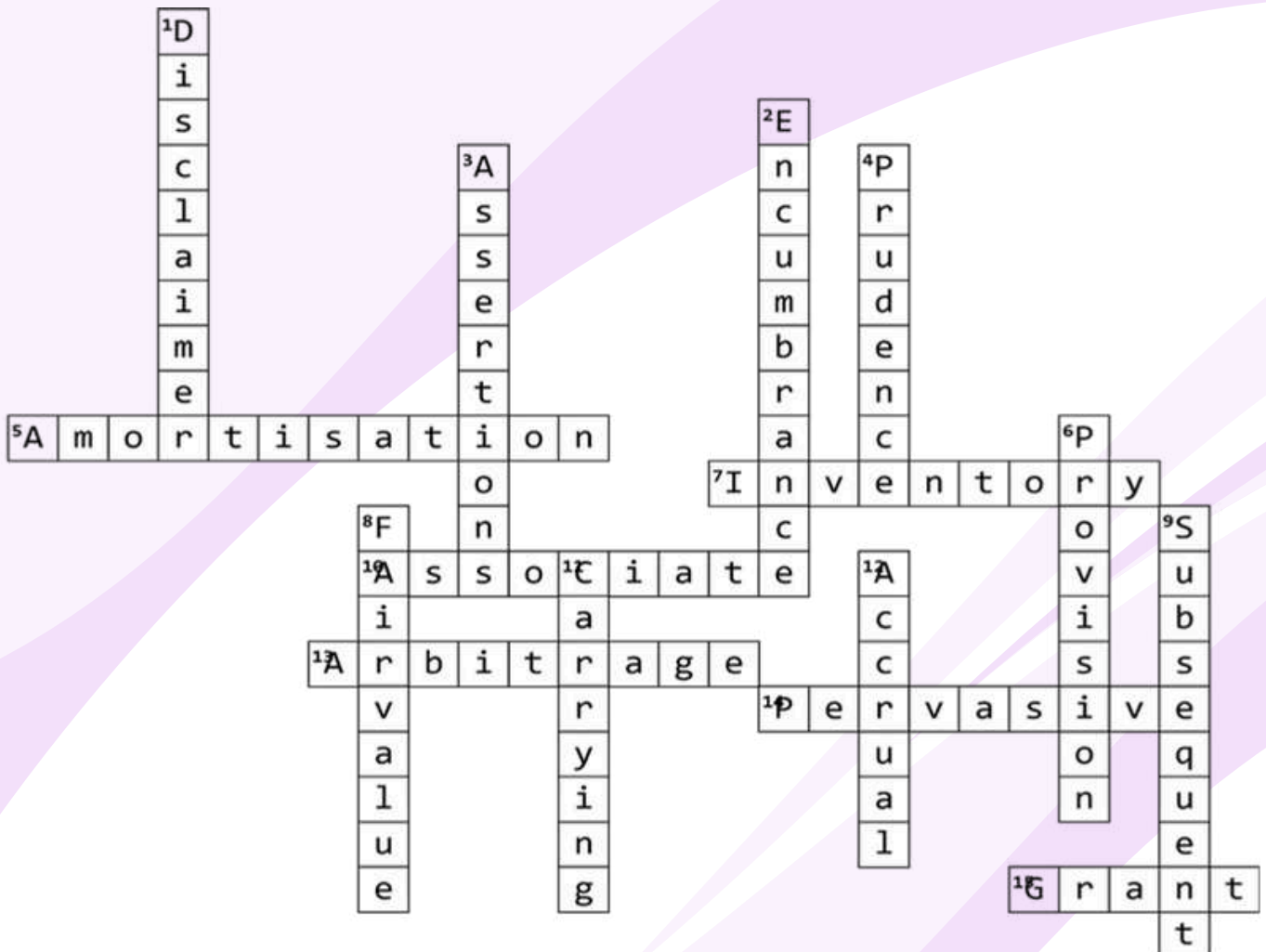
7. I show the gains and losses that aren't in the net, Not part of your profits, but still a safe bet. From foreign currencies to investments fair, What am I, that tracks what's beyond the usual share?

8. I let you start fresh with assets in view, at a fair value, though the cost may be new. Under IND AS 101, I pave the way, and set the initial value to avoid delay. What am I?



Solutions to Cognitive Corner: The Playful Nook

Crossword: Financial Audit Terminologies



Solutions to “What am I” riddles?

1. Net Present Value: The Net Present Value (NPV) is one of the most popular Capital Budgeting tools that is primarily used for financial analysis in determining the feasibility of investment in a project or a business. It is the present value of future cash flows computed using a discounting rate, compared with the initial investments and is calculated by taking the difference between the present value of cash inflows and present value of cash outflows over a period of time.

2. Bank Reconciliation Statement (BRS): BRS is a process that compares and reconciles the bank balance as per the accounting records of the Company with the corresponding balance as per the Bank statement. The differences between

the books of the company and the bank may be due to various reasons like cheques issued but not presented, cheques received but not deposited, bank charged debited by the bank and not accounted etc.

3. Trial Balance: It is a statement of debits and credits of ledger balances to determine the arithmetical accuracy of accounts and is required to be prepared before preparation of the financial statements.

4. Cash Flow Statement: The Cash Flow Statement is a financial statement required to be prepared as per AS/Ind AS 1. It reports the inflow and outflow of cash and cash equivalents classified by Operating, Investing and Financing activities and is governed by the provisions of AS 3/Ind AS 7.

5. Financial Lease: A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset from the lessor to the lessee and is usually long term. Considering the concept of substance over form, the leased asset is accounted both in the books of the lessor as well as the lessee. The same is governed under the provisions of AS 19/Ind AS 116.

6. First In-first Out method of Valuation of Inventory: This is one of the methods of inventory where it is assumed that the stock which enters the inventory first is sold first. Thus, the cost of inventory remaining unsold at the end of year represents the cost of the

7. Other Comprehensive Income (OCI): OCI represents revenues, expenses, gains, and losses that are yet to be realized. Examples are foreign currency fluctuations, gains and losses on hedging instruments etc. As per the requirement of Ind AS 1 read with Schedule III- Division II of the Companies Act 2013, OCI is required to be depicted as a separate section in the Statement of Profit and Loss of companies.

8. Deemed Cost: When a Company transitions to Ind AS, in the first year of adoption of Ind AS, it has the option to value its assets either at the historical cost or at the fair value of those assets. This cost which the Company adopts is called the deemed cost and is governed by the provisions of Ind AS 101: First time Adoption of Ind AS.

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