



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

The Banyan Tree



Regional Capacity Building and Knowledge Institute, Kolkata

NEWSLETTER OCTOBER TO DECEMBER 2024

From the Director General's Desk



क्षेत्रीय क्षमता निर्माण एवं ज्ञान
संस्थान, कोलकाता

तीसरा एमएसओ बिल्डिंग, सीजीओ कॉम्प्लेक्स,
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REGIONAL CAPACITY
BUILDING & KNOWLEDGE
INSTITUTE, KOLKATA

3rd MSO Building, CGO Complex,
5th Floor, 'A' Wing, DF Block,
Salt Lake, Sector-I,
Kolkata-700 064

Dear Readers,

I am delighted to present the third-quarter edition of The Banyan Tree for the 2024-25 financial year. This edition features the historic General Post Office (GPO) of Kolkata on its cover, a testament to the city's rich architectural heritage.

Established in 1774 by Governor-General Warren Hastings, the Kolkata GPO holds the distinction of being India's first General Post Office. The current majestic structure was designed by architect Walter B. Grenville. Notable for its imposing high-domed roof and tall Corinthian pillars, the GPO stands on the site of the first Fort William, adding to its historical significance.

During this quarter, we successfully organized several All-India Training Programs, including a notable program on Inland Waterways Management in collaboration with the National Inland Navigation Institute, Patna. Additionally, we conducted training on various important topics such as Compliance Audit, Forensic Audit, Safety Audit, MCTP Level-3, MCTP Level-2, Advanced MS Excel, Database Concepts, SQL, and more.

We remain committed to keeping our readers informed about the performance and achievements of this Institute through this newsletter. Your feedback is vital in helping us enhance our content and training programs.

We encourage you to share your ideas and suggestions for improvement.

Feel free to reach out to us at rtikolkata@cag.gov.in.

**Sarat Chaturvedi
Director General
RCB&KI, Kolkata**

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REGIONAL ADVISORY COMMITTEE MEETING 2024

The Mid-term Regional Advisory Committee (RAC) Meeting was convened on 18th October 2024 at the Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, to deliberate on key areas of focus. The meeting was chaired by Shri Sarat Chaturvedi, Director General, RCB&KI, Kolkata.

The Director General warmly welcomed all RAC members and initiated discussions on the meeting's agenda. Key highlights included 100% slot utilization in General Training and 97.73% slot utilization in IT Training, as well as a significant number of IA&AS Officers serving as faculty.

During the discussion on upcoming training programs, RAC members provided valuable suggestions for topics to be included in future sessions, emphasizing their relevance and impact.





Shri Sarat Chaturvedi, Director General, gracing the RAC Meeting.



Clips from RAC Meeting.



VIGILANCE WEEK 2024

Vigilance Week was observed from 28th October to 3rd November 2024, serving as an essential platform to promote awareness about the importance of integrity, transparency, and accountability in public life. The Central Vigilance Commission selected the theme for 2024 as "Culture of Integrity for Nation's Prosperity."

During this week, the Institute organized various activities to commemorate Vigilance Week. All officers and staff members participated in a solemn oath-taking ceremony, reaffirming their commitment to upholding the values of integrity and ensuring a corruption-free, transparent governance system.



Officers and officials of RCBKI, Kolkata, participating in the oath-taking ceremony during Vigilance Week 2024.

AUDIT DIWAS 2024

The 4th Audit Diwas was celebrated on November 16, 2024, at the Office of the Comptroller and Auditor General (CAG) of India in New Delhi, as well as across the field offices of the C&AG. To extend the significance of this event, our Institute observed Audit Diwas throughout the week, aiming to engage stakeholders and the broader public while reaffirming our commitment to promoting good public governance. On this occasion, Shri Devarshi Bhuwalka, Chartered Accountant, addressed the officers and staff of RCB&KI, Kolkata. He shared valuable insights into the importance of auditing, best practices in the field, and the profound impact audits have on enhancing governance and accountability.



Shri Devarshi Bhuwalka, Chartered Accountant addressing Officers of RCB&KI, Kolkata on the occasion of Audit Diwas, 2024.



**AUDIT DIWAS,
2024**

A glimpse from
the celebration
of Audit Diwas
2024.



HINDI WORKSHOP

Hindi workshops are organized to address the challenges faced by government employees in working in Hindi, enabling those with knowledge of the language to overcome hesitation and gain confidence in using Hindi for official purposes. These workshops primarily focus on practicing government work in Hindi.

A Hindi workshop was conducted on December 27, 2024, at the Institute, with the participation of one Senior Audit Officer and two Assistant Audit Officers. Shri Chandra Gopal Sharma, Retired Deputy Manager (Rajbhasha), Eastern Railway, Kolkata, was invited as the guest faculty for the session.



Officers participating in the Hindi workshop held on 27th December

TRAINING ON ADMINISTRATIVE ISSUES

The training on Administrative and Establishment Matters, Office Procedures, Legal Matters, and Disciplinary Proceedings was conducted from October 21 to 25, 2024, for officers/officials of regional user offices. The training covered key topics such as an Overview of Office Administration & Establishment, Preparation of Budget Estimates (BE) and Revised Estimates (RE), Ethics and Values in Public Governance, the Code of Conduct for Central Government Servants, CCS (CCA) Rules, 1965, Disciplinary Proceedings, the Right to Information Act, Procurement through GeM, Legal Matters, and Court Cases in IA&AD, among others.

The course concluded with a mock test, followed by a valediction ceremony. Participants expressed their appreciation for the training program, giving it an impressive rating of 9.28.



Shri Ranjan Das, Senior Audit Officer, RCBKI, Kolkata, during his session in training on Administrative Issues.

ALL INDIA TRAINING PROGRAM ON INLAND WATERWAYS MANAGEMENT

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, has been assigned specialization in the Transport Sector. As a result, the Institute is dedicated to enhancing the skills of officers and officials of the IA&AD. In line with this goal, a special three-day All-India training program on "Inland Waterways Management" was organized in collaboration with the National Inland Navigation Institute (NINI), Patna, from December 3 to December 5, 2024.

The training program was inaugurated by the Director General, RCB&KI, who emphasized the importance of the Inland Waterways system in India and its pivotal role in transportation. He then handed over the session to expert faculty members Captain Dr. I.V. Solanki, Project Manager, and Captain Shri Ajay Srivastava, NINI, Patna.

The esteemed faculty members covered a broad range of topics, including an introduction to the Inland Waterways System, understanding the stakeholders and authorities involved, and the role of the Inland Waterways Authority of India (IWAI) in developing and maintaining the waterways. Additionally, the sessions provided an overview of the Inland Vessels Act, 2021, along with relevant rules and regulations. Other topics included the construction and maintenance of waterways, a financial overview of related projects, environmental and socio-economic benefits, and the use of safety equipment and technologies for improvements.

A field visit was organized by the IWAI, Kolkata Branch, which allowed participants to witness the infrastructure, technology use in waterways, and safety measures in place. The course concluded with a presentation on the way forward by the Director General, followed by a valedictory session. Participation certificates were issued by NINI, Patna. The course received an impressive rating of 9.61, reflecting the participants' high regard for the program and its value.



Shri Sarat Chaturvedi, Director General, RCBKI, Kolkata, during the *inauguration* of the All-India Training Program on Inland Waterways Management.



Shri Ujjal Bose, Senior Audit Officer, RCBKI, presents a memento to Captain Dr. I.V. Solanki, Project Manager, NINI, Patna (Left), while Shri Sujay Banerjee, Senior Audit Officer, RCBKI, presents a memento to Captain Shri Ajay Srivastava, NINI, Patna (Right).



Captain Dr. I.V. Solanki and Captain Shri Ajay Srivastava, expert faculty members, delivering a lecture during the All-India Training Program on Inland Waterways Management.

Captain Dr. I.V. Solanki and Captain Shri Ajay Srivastava, expert faculty members, along with Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, with the participants of the All-India Training Program on Inland Waterways Management.



Shri R.K. Singh, Director, IWAI, Kolkata, Captain Shri Ajay Srivastava, NINI, Patna, and Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, with the participants, IWAI officials, and RCB&KI officials during the field trip.



Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, presents a memento to Shri R.K. Singh, Director, IWAI, Kolkata Branch.

Participants of the AITP on Inland Waterways Management and officials from RCB&KI during a field trip, with the iconic Howrah Bridge in the backdrop.



Shri Sarat Chaturvedi, Director General, RCB&KI, Kolkata, Captain Shri Ajay Srivastava, NINI, Patna, and Core Faculty Members, RCB&KI, Kolkata, with the participants.

MCTP LEVEL-3 AND MCTP LEVEL-2

The Mid-Career Training Programme (MCTP) was introduced in the Department in 2021 for Senior Audit Officers and Assistant Audit Officers with a certain length of service. Aimed at fostering professionalism, impartiality, and efficiency in the officers of the department, the Institute organized MCTP Level-3 in November and MCTP Level-2 in December 2024. These training programs equipped participants with essential skills and knowledge, covering topics such as communication strategies with stakeholders, internal control, fraud detection, GeM attributes, and auditing in IT environments. The participants also enjoyed a local trip to the Anthropological Survey of India's Central Museum. The sessions and activities were highly appreciated by the participants.



Shri Sarat Chaturvedi, Director General, RCBKI, Kolkata, during the *inauguration* of the MCTP Level-3 conducted from 20.11.2024 to 26.11.2024.

Shri Ujjal Bose,
Senior Audit
Officer, presents
a memento to the
Director,
Anthropological
Survey of India,
Kolkata.



Shri Ujjal Bose,
Senior Audit Officer,
RCB&KI, Kolkata,
with the participants
of MCTP Level-2
during their local trip
to the
Anthropological
Survey of India's
Central Museum.

TRAINING ON COMPLIANCE AUDIT

Compliance Audit plays a crucial role in maintaining integrity within government bodies and public sector organizations. It ensures that public funds are used responsibly, in compliance with the law, and contributes to the overall effectiveness of governance in India. Through this process, the C&AG reinforces transparency and accountability, fostering trust in the administration's ability to manage state resources. A training program was organized for officers and officials from regional user offices, focusing on key aspects of compliance audit. The program provided a comprehensive overview of compliance audit fundamentals, including the Compliance Audit Guidelines, covering essential areas such as planning, implementation, reporting, and follow-up assurance.



Shri Satish Kumar Garg, Principal Accountant General, Office of the Pr. Accountant General (Audit-I) Rajasthan, Jaipur, with the participants of the Compliance Audit Training held from 04.11.2024 to 08.11.2024.

The training also covered the Audit Design Matrix, processes involved in the Entry Conference and Exit Meeting, and the preparation of Minutes from these meetings. Participants learned about conducting audits, preparing Inspection Reports (IR), establishing Audit Criteria, and the critical role of Audit Evidence in compliance audits. The importance of robust audit evidence in generating reliable Compliance Audit Reports was emphasized, along with the necessity for thorough Audit Documentation and Working Papers. Additionally, the session explored the Audit Finding Matrix for effective categorization of audit issues and provided insights into the role of Computer-Assisted Audit Techniques in auditing IT environments. A case study was included to provide practical examples, enhancing the understanding of these concepts in real-world scenarios. The course received an outstanding positive rating of 9.85, reflecting its high quality and effectiveness.

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Shri Pawan Kumar Konda, Senior Deputy Accountant General, during his session in the Compliance Audit training.



TRAINING ON DATABASE CONCEPTS AND SQL

In the context of audit, Database concepts and SQL play a crucial role in enhancing the efficiency, accuracy, and scope of auditing processes. Auditors can leverage databases and SQL to retrieve, analyze, and validate large volumes of financial, operational, and compliance data, making audits more effective and streamlined. This training was designed to familiarize participants with databases and SQL, enabling them to apply these skills effectively in their work. Additionally, hands-on sessions were conducted to further enhance their understanding of the topic. The program received an impressive rating of 9.19 from the participants.



Shri Bikash Kumar Mahanti,
Retd. Senior Audit Officer,
IA&AD, during his session in the
Training Program on Database
Concepts and SQL.

TRAINING ON MS EXCEL ADVANCE

Advanced Excel skills are indispensable for auditors who need to analyze and manage complex datasets. By utilizing powerful functions and formulas, as well as creating dynamic reports, advanced features of MS Excel can significantly enhance efficiency, accuracy, and insights. To equip auditors with these essential skills, training sessions on both Advanced MS Excel and Basic MS Excel were organized. The program received highly positive feedback from the participants.



Training Courses conducted during the quarter October to December 2024

GENERAL COURSE	FROM	TO
Administrative and Establishment matters along with Office Procedure, legal matters and disciplinary Proceedings	25.10.2024	25.10.2024
Compliance Audit	04.11.2024	08.11.2024
Audit of Fraud and Forensics	13.11.2024	14.11.2024
Forensic Audit & Safety Audit in Mines Sector (Training - I)	18.11.2024	18.11.2024
Forensic Audit & Safety Audit in Mines Sector (Training - II)	19.11.2024	19.11.2024
MCTP Level -3	20.11.2024	26.11.2024
MCTP Level -2	09.12.2024	13.12.2024
GENERAL COURSE (KC)	FROM	TO
All India Training program on Inland Waterways Management	03.12.2024	05.12.2024
IS/IT COURSE	FROM	TO
MS Excel Advance	21.10.2024	25.10.2024
MS Excel Basic	21.10.2024	23.10.2024
MS Excel Advance	18.11.2024	22.11.2024
Training on Follow-up Module in OIOS	04.12.2024	04.12.2024
Database concepts and SQL	09.12.2024	13.12.2024

Training Programmes conducted on behalf of user offices and infrastructure provided to the user offices for conduction of In-House Trainings/meetings.

RCB&KI, Kolkata boasts two IT Labs and a Conference Room, providing essential infrastructure for user offices to conduct training programs. During the quarter from October to December 2024, the following training programs were successfully conducted by the Office of the Principal Accountant General (Audit-II), West Bengal, utilizing the facilitation and infrastructure of RCB&KI, Kolkata:

1. In-House Training on 01.10.2024
2. Training on Tableau, Power Bi and IDEA on 03rd and 04th October 2024 (Forenoon)
3. Quarterly Meeting for AMG II and AMG IV on 07.10.2024
4. In-House Training on 15.10.2024
5. Training on “Awareness about ISSAI “and “MS Excel Advance”
6. In-House Training on 04.11.2024

STM/Case Studies/Research Paper and Other Allied Activities.

The **STM on Financial Audit of PRIs** has been peer-reviewed, and the **Audit of PRIs** has been completed. Work has also commenced on the **TGS Guidelines**. Additionally, the **Audit of Finance and Appropriation Accounts of Railways** and the **Audit of Stores & Stocks of Railways** have both been peer-reviewed.

E-Learning content (modules) for the **SAI Learning Management System (LMS)** has been developed, covering topics such as the **Model Accounting System for Panchayats** and **MS-Word**. The curated content has been prepared, with the integration process for the **Model Accounting System for Panchayats** into Adobe Captivate completed, while the **MS Word module** has been forwarded to Headquarters

Training imparted to the user offices and outside IA&AD.

The In-house faculty members of the Regional Capacity Building and Knowledge Institute, Kolkata, imparted training to offices outside RCB&KI, Kolkata. The details are as follows:

- Office of the PAG (Audit I),LAD, West Bengal
- Office of the PAG (Audit II), West Bengal
- Office of the DGA (Ordnance Factory), Kolkata
- Office of the DGA (ESD), Kolkata Branch
- Office of the DGA (RPU&MR), Burdwan Branch
- Office of the DGA (SER), Kolkata
- Office of the DGA (F&C), Kolkata
- Office of the DGA, Central, Kolkata
- Office of the DGA (Coal), Kolkata
- Office of the DGA (AF&WR), Kolkata
- Office of the AG (A&E), West Bengal
- India Government Mint Office, Kolkata



Shri Ujjal Bose, Senior Audit Officer, RCB&KI during training session at India Government Mint Office, Kolkata

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE
(WITHIN LA&AD)**

Mr. Satish Kumar Garg, Principal Accountant General

Mr. Pawan Kumar Konda, Senior Deputy Accountant General

Mr. Mohammad Suhail Fazal, Deputy Accountant General

Mr. Satish M., Deputy Accountant General

Mr. Shriraj Madhukar Wani, Deputy Accountant General

Mr. Syed Mirajul Islam, Senior Administrative Officer

Mr. Subhra Chakraborty, Senior Audit Officer

Mr. Prosenjit Sen, Senior Audit Officer

Ms. Sarmistha Chatterjee, Senior Audit Officer

Mr. Sushovan Chatterjee, Senior Audit Officer

Mr. Subhash Bose, Senior Audit Officer

Mr. Arpan Kumar Mandal, Senior Audit Officer

Mr. Sk. Asgar Ali, Senior Audit Officer

Mr. Soumitra Mondal, Assistant Audit Officer

Ms. Baijayanti Chakraborty, Assistant Audit Officer

Mr. Suman Bhadra, Assistant Accounts Officer

Mr. Sourav Banerjee, Assistant Audit Officer

Mr. Sabyasachi Pradhan, Assistant Audit Officer

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE
(FROM GOVT. DEPTS/RETD. OFFICERS IA&AD/GOVT. DEPTS.)**

NATIONAL INLAND NAVIGATION INSTITUTE, PATNA

Dr. (Capt.) Inderveer Solanki, Project Director, NINI, Patna

Mr. Ajay Kumar Srivastava, Domain Expert, NINI, Patna

OTHER (CENTRAL) GOVERNMENT OF INDIA

Mr. Raj Rajesh, Director, Reserve Bank of India

Ms. Deepti Bagga, Deputy Controller of Accounts, CBDT

Mr. Somprakash Mahanta, AAO, ZAO, CBDT, Kolkata

**FACULTY MEMBERS IMPARTED TRAINING AT THIS INSTITUTE
(EXPERT/PROFESSIONAL AND RETD. FROM IA&AD)**

PROFESSORS/SCIENTIST

Mr. Siba Prasad Hota, Registrar, IIT Indore

Dr. Dipa Mitra, Associate Professor, IISWB

Dr. Papiya Upadhyay, Assistant Professor, Netaji Subhash Open University

Dr. Mukul Mitra, Assistant General Manager, Principal, NSHM

CHARTERED ACCOUNTANTS

Mr. Arijit Chakraborty, Chartered Accountant, Associate Chartered Accountants

RETIRED OFFICERS OF IA&AD AND OTHER GOVT. DEPARTMENTS

Mr. Bikash Kumar Mahanti, Retd. Senior Audit Officer, IA&AD

FREELANCE/EXPERT FACULTY MEMBERS IMPARTED TRAINING

Dr. Angshuman Raha, Project Manager (Biodiversity), Nature Environment and Wildlife Society

Dr. Chandrima Sinha, Programme Manager, Nature Environment and Wildlife Society

Mr. Swami Vedatitananda, Correspondant, Ramkrishna Mission

Mr. Swami Mahaprajnananda, Principal, Ramakrishna Mission Vidyamandira, Belur Math

Ms. Sanjina Gupta, Founder and CEO, Rangeen Khidki Foundation

Ms. Taranjeet Kaur Chohan, Chief Empowerment Coach, ICBI

Mr. Animesh Deb Roy, IT Expert, Self-Employed



IN-HOUSE FACULTY MEMBERS IMPARTED TRAINING

Mr. Ranjan Das, Senior Audit Officer

Mr. Sujay Banerjee, Senior Audit Officer

Mr. Ujjal Bose, Senior Audit Officer

Ms. Punam Malpani, Assistant Audit Officer

Mr. Sunny Pasi, Assistant Audit Officer

Mr. Bijan Paul, Assistant Audit Officer

Mr. Chandan Kumar, Assistant Audit Officer

Mr. Arunangshu Mukherjee, Assistant Audit Officer

QUIZ

1. What is the primary objective of the Inland Vessels Act, 2021?

- A) To regulate air traffic
- B) To modernize and regulate inland water transport
- C) To monitor road transportation
- D) To control maritime trade

2. What is the primary purpose of the periodic surveys and inspections outlined in the Inland Vessel Rules, 2022?

- A) To ensure vessels are aesthetically pleasing
- B) To ensure that vessels meet safety, technical, and environmental standards
- C) To increase the cost of operation for vessel owners
- D) To verify the financial records of vessel operators

3. Which of the following is the highest normal form that a database can achieve?

- A) 1st Normal Form (1NF)
- B) 2nd Normal Form (2NF)
- C) 3rd Normal Form (3NF)
- D) Boyce-Codd Normal Form (BCNF)

4. Which law regulates the maintenance and disposal of records in government offices in India?

- A) Indian Penal Code, 1860
- B) Public Records Act, 1993
- C) Right to Information Act, 2005
- D) The Administrative Tribunals Act, 1985

5. Which technology is commonly used alongside AI in the auditing process in India to ensure better accuracy?

- A) Blockchain
- B) 3D Printing
- C) Virtual Reality
- D) Augmented Reality

6. On December 8, 1930, who was fatally shot by Dinesh, Vinay Bose and Badal Gupta inside the Writers' Building?

- A) Lord Curzon
- B) General Dyer
- C) Simpson
- D) Warren Hastings

7. What is the main focus of a safety audit?

- A) To assess the financial health of an organization
- B) To identify and evaluate potential safety hazards in the workplace
- C) To evaluate marketing strategies and sales performance
- D) To ensure compliance with environmental regulations

8. In Excel, what feature is used to create a visual representation of data, such as a bar or pie chart?

- A) Data Validation
- B) Pivot Table
- C) Conditional Formatting
- D) Chart

9. Which of the following is the primary focus of a compliance audit under the C&AG guidelines?

- A) Evaluating the internal control system of the audited entity
- B) Ensuring compliance with financial regulations
- C) Assessing the performance of government programs
- D) Verifying the financial health of the entity

10. Which of the following is a typical tool used in forensic audits to trace fraudulent transactions?

- A) Regression analysis
- B) Financial ratio analysis
- C) Data mining and forensic tools
- D) Market surveys

Find the Answer at Page No. 28

Answer to the Quiz

1. B 6. C
2. B 7. B
3. D 8. D
4. B 9. B
5. A 10. C



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