

The Banyan Tree



Regional Capacity Building and Knowledge Institute, Kolkata

NEWSLETTER APRIL TO JUNE 2026

From the Director General's Desk



Dear Readers,

I am delighted to present the first-quarter edition of The Banyan Tree for the financial year 2026–27. This issue proudly features the iconic National Library on its cover, reflecting Kolkata's rich heritage of knowledge and its enduring legacy of learning.

The history of the National Library of India dates back to the establishment of the Calcutta Public Library in 1836. In 1902, it was amalgamated with the Imperial Secretariat Library to form the Imperial Library, which opened to the public at Metcalfe Hall in 1903. Renamed the National Library after Independence, it continues to serve as India's permanent repository of published knowledge, preserving the country's rich intellectual heritage for generations to come.

During the quarter, the Institute successfully organised a range of programmes, including the collaborative training programme on Auditing using AI/ML, conducted in association with RKMVERI; Mid-Career Training Programme (MCTP) Level-2; CMI-FLY (Find the Leader in You) Professional Programme; training on Data-led Receipt Audit; and a programme on Database Concepts and SQL, along with various General and IT training programmes.

Through this newsletter, we remain committed to keeping our readers informed about the activities, initiatives and achievements of the Institute. Your feedback is invaluable in helping us continually enhance the quality and relevance of our content and training initiatives. We encourage you to share your suggestions and ideas, which will help us further strengthen our efforts towards building a culture of continuous learning and professional excellence.

You may kindly reach out to us at rtikolkata@cag.gov.in

Manish Kumar

Director General, RCB&KI, Kolkata

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The International Day of Yoga 2026 was observed at the Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, on 18 June 2026, reaffirming the Institute's commitment to promoting the health, well-being and holistic development of its officers and staff.

The United Nations designated 21 June as the International Day of Yoga in 2014. Since then, the observance has evolved into a global movement, inspiring millions of people worldwide to embrace yoga as a means of improving physical fitness, mental clarity and emotional well-being.

The annual observance aims to raise awareness of the wide-ranging benefits of yoga and encourage its integration into a healthy and balanced lifestyle. The theme for International Day of Yoga 2026, "Yoga for Healthy Ageing," highlighted the role of yoga in enhancing physical fitness, mental well-being, vitality and active ageing.

The sessions were conducted by Dr Seema Singh, a Yoga Protocol Instructor certified by the Yoga Certification Board, Ministry of Ayush, Government of India. She is also an Associate Professor of English and Soft Skills Trainer in the Department of Humanities and Social Sciences at IIT Kharagpur, West Bengal. Her expertise and guidance enriched the observance and encouraged participants to incorporate yoga into their daily lives.



Glimpses of the International Day of Yoga 2026 observance at RCB&KI, Kolkata

QUARTERLY HINDI MEETING

The Quarterly Official Language Implementation Meeting was held on 24 April 2026 under the chairmanship of the Director General. The meeting was attended by the four Senior Audit Officers (SAOs), seven Assistant Audit Officers (AAOs) and Junior Translation Officer of the Institute.

The meeting reviewed the use of Hindi and bilingual correspondence during the preceding quarter. The review covered noting in Hindi in official files, documents issued under Section 3(3) of the Official Languages Act, 1963, and compliance with Rule 5 of the Official Languages Rules, 1976, which requires replies to communications received in Hindi to be issued in Hindi.

The meeting also reviewed the progress made in implementing the Official Language Policy at the Institute and discussed measures to further promote the use of Hindi in official work.



Shri Manish Kumar, Director General, RCB&KI, Kolkata, chairing the Quarterly Official Language Implementation Meeting attended by officers of the Institute.

QUARTERLY HINDI WORKSHOP

A Quarterly Hindi Workshop was organised on 23 and 24 June 2026, with the participation of three officers of the Institute. Shri Sonu Kumar Saw, Junior Translation Officer, was designated as the resource person for the workshop.

The workshop covered important aspects of the Official Language Policy, Official Languages Act and Official Languages Rules on 23 June 2026. The second day focused on translation, Hindi noting and drafting, providing participants with practical guidance to enhance the use of Hindi in official work.

The workshop served as a valuable platform for strengthening the participants' understanding of official language provisions and promoting greater proficiency in Hindi noting, drafting and translation in the course of official communication.



Shri Sonu Kumar Saw, Junior Translation Officer, RCB&KI, Kolkata, conducting a session during the Quarterly Hindi Workshop.



MID-CAREER TRAINING PROGRAMME (MCTP) LEVEL-2

The Mid-Career Training Programme (MCTP), introduced in the Department in 2021, is designed to strengthen the professional capabilities of officers at key stages of their careers. The programme is intended for Senior Audit Officers (SAOs) and Assistant Audit Officers (AAOs) who have completed seven years of service. It aims to foster professionalism, impartiality, ethical conduct and efficiency in the discharge of their responsibilities.

The Institute conducted MCTP Level 2 from 15 to 19 June 2026, providing participants with a comprehensive learning experience encompassing a diverse range of contemporary and professional themes. The sessions covered stakeholder communication, internal controls, personal and professional ethics, the Code of Ethics, financial and capital markets, gender sensitisation, fraud detection, e-governance, risk management and compliance, team building, stress management and auditing in an IT environment. Participants also gained insights into the challenges arising from the global environmental crisis and their wider implications.

As part of the programme, the participants visited the Indian Museum, Kolkata, complementing classroom learning with cultural and institutional exposure.

The officers' active participation and enthusiasm contributed significantly to the success of the programme. It was highly appreciated by the participants and received an impressive average feedback score of 9.20 out of 10, reflecting the relevance and effectiveness of the training.



Shri Ujjal Bose, Senior Audit Officer, RCB&KI, Kolkata, with participants of MCTP Level-2 during their visit to the Indian Museum.



Shri Munindra Kumar, Assistant Accountant General, during his session in MCTP Level -2 training program.



CMI-FLY (FIND LEADER IN YOU) PROFESSIONAL PROGRAMME

The Competitiveness Mindset Institute (CMI), a non-profit organisation established in 2017 in Princeton, New Jersey, USA, is dedicated to nurturing a globally competitive and ethically driven workforce in India. Through its original, research-based training modules, CMI focuses on strengthening competitiveness, productivity and leadership capabilities among working professionals.

In collaboration with CMI, the Institute conducted the FLY (Find Leader in You) Professional Programme from 2 to 6 June 2026 at RCB&KI, Kolkata. The programme employed advanced active-learning methodologies to create an interactive and engaging environment focused on meaningful and practical skill development.

The programme covered a range of competencies essential for professional and leadership development, including Cross-Cutting Concepts, Taking Initiative, Innovativeness, Perseverance, Conscientiousness and Problem Solving. The sessions were facilitated by Ms Anurima Chatterjee, Account Manager and Facilitator, CMI, and Mr Sourabh Banerjee, Faculty, CMI. Their engaging approach encouraged participants to reflect actively on the concepts discussed and apply them in their professional roles.

The programme was well received by the participants, who reported enhanced motivation, enthusiasm and readiness to apply their learning in the workplace. It provided them with

a valuable platform to strengthen their professional competencies and recognise their leadership potential.



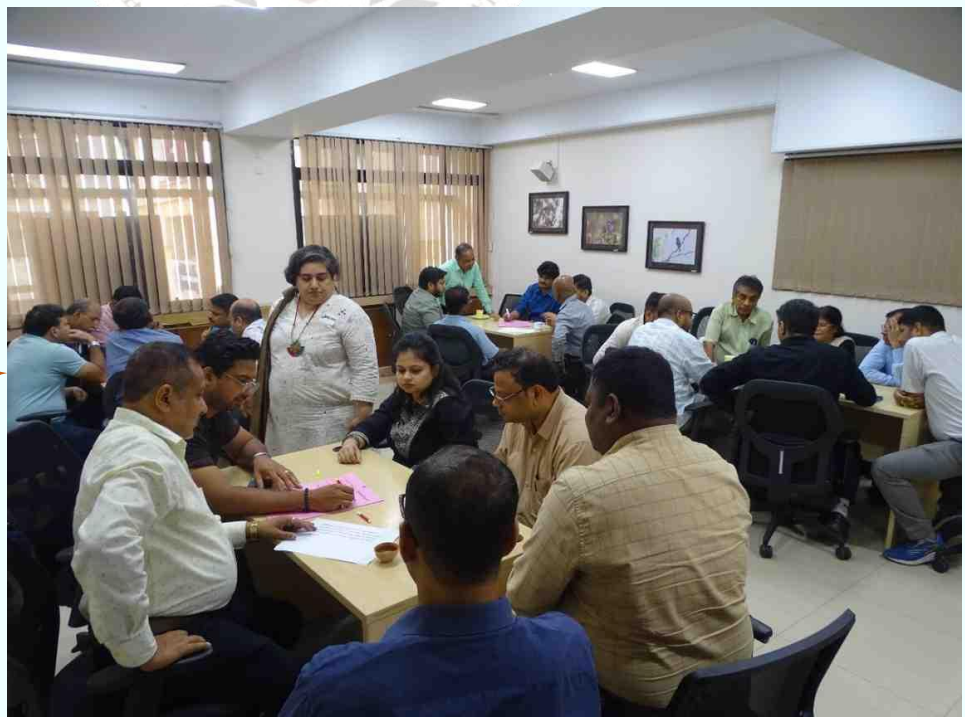
Participants of the FLY Professional Programme engaging in activities during the sessions conducted by faculty members Shri Sourabh Banerjee (above) and Ms. Anurima Chatterjee (below).



Shri Sourabh Banerjee during his session in FLY PRO training.



Ms. Anurima Chatterjee during her session in FLY PRO training.



TRAINING PROGRAMME ON DATA-LED RECEIPT AUDIT

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, organised a three-day training programme on “Data-led Receipt Audit” from 9 to 11 June 2026. The programme aimed to strengthen participants’ understanding of data-driven approaches to receipt audit.

The programme covered the government revenue framework and constitutional architecture, the revenue structure of State Governments—with particular reference to West Bengal—and sector-wise contributions to revenue. Participants also explored various data sources relevant to receipt audit and learned techniques for extracting and preparing revenue data obtained from the office of the Accountant General (Accounts and Entitlements) for audit purposes.

A hands-on exercise titled “From Data to Audit Observation” enabled participants to apply data-led techniques in a practical audit context. A case study on State Goods and Services Tax (SGST) receipt audit further demonstrated how data-driven approaches can help identify potential audit issues and develop evidence-based audit observations.

The combination of conceptual sessions, practical exercises and case-based discussions provided participants with valuable insights into using data to conduct more focused, evidence-based and effective receipt audits.



Shri Krishna Chandra Kundu, Senior Audit Officer, Office of the Pr. AG (A&E), West Bengal, Kolkata, during his session on Data-led Receipt Audit.





TRAINING PROGRAMME ON AUDIT OF ACCOUNTS OF AUTONOMOUS BODIES

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, organised a four-day training programme on “Audit of Accounts of Autonomous Bodies” from 18 to 21 May 2026. The programme aimed to enhance participants’ knowledge and practical skills in planning, conducting and reporting financial attest audits of autonomous bodies.

The programme commenced with an overview of the salient features of the Manual of Instructions for Audit of Autonomous Bodies, followed by sessions on audit planning for financial attest audits. Participants were introduced to the fundamentals of financial statements and mercantile accounting, techniques for analysing balance sheets and the prescribed formats of accounts of autonomous bodies.

The programme also covered important aspects of audit execution and reporting. Interactive discussions on key issues identified during audits of the accounts of autonomous bodies provided practical insights and helped participants relate theoretical concepts to field-level audit requirements.

The sessions were delivered by internal faculty members and external experts, bringing together institutional knowledge and practical experience. The programme was highly appreciated by the participants and received an impressive

overall rating of 9.56 out of 10, reflecting its relevance and effectiveness.



Shri Dhiman Chakraborty, Controller of Finance, Asiatic Society, Kolkata, during his session on Audit of Accounts of Autonomous Bodies.

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AUDITING USING AI/ML (BATCH-1) IN COLLABORATION WITH RKMVERI

In a significant step towards strengthening the application of emerging technologies in public sector auditing, the Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, organised its first full-fledged training programme on “Artificial Intelligence and Machine Learning (AI/ML)” in collaboration with the Ramakrishna Mission Vivekananda Educational and Research Institute (RKMVERI) from 22 to 24 April 2026.

The programme introduced participants to Artificial Intelligence, Machine Learning and Deep Learning, explaining their distinctions and real-world applications. The sessions covered key concepts such as Exploratory Data Analysis (EDA), inference and prediction, and overfitting and underfitting, providing a foundation for understanding data-driven analytical techniques.

A strong practical component focused on the features and applications of Python programming. Hands-on exercises were conducted using Google Colab. Participants also explored audit data modelling in Python through a case study, gaining practical experience in applying analytical techniques in an audit context.

The programme further covered Optical Character Recognition (OCR), data extraction and the associated challenges, as well as the emerging role of AI tools in audit. Group discussions provided an interactive platform for participants to exchange perspectives on the opportunities

and challenges associated with using AI/ML to strengthen audit processes.

The collaboration with RKMVERI, an institution established by the Ramakrishna Mission with a strong focus on education, research and holistic development, brought valuable academic and technical expertise to the programme. The training marked an important milestone in the Institute's efforts to build technological capabilities among auditors and explore the potential of AI/ML for more efficient, data-driven and forward-looking audits.



Shri Sudipta Das, RKMVERI, Belur Kolkata, during his session on training programme on Auditing using AI/ML (Batch-I) in collaboration with RKMVERI.

TRAINING PROGRAMME ON DATABASE CONCEPTS AND SQL

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, organised a five-day training programme on “Database Concepts and SQL” from 8 to 12 June 2026. The programme aimed to enhance participants’ understanding of database management systems and their practical application in audit.

The programme provided a comprehensive overview of Database Management Systems (DBMS) and Relational Database Management Systems (RDBMS), along with an introduction to Oracle Database Server and its various database objects. Participants were also introduced to Structured Query Language (SQL), including table creation, essential database operations, data storage and key aspects of database administration.

Emphasis was placed on hands-on learning, enabling participants to apply SQL queries and database concepts through practical exercises and real-world scenarios. Dedicated practice and interactive doubt-clearing sessions helped them consolidate their understanding and develop confidence in handling and analysing data effectively.

The sessions were conducted by internal faculty members and external experts, combining theoretical knowledge with practical perspectives. The programme was well received by the participants and earned an overall feedback rating of 9.0 out of 10, reflecting its relevance and effectiveness.



Shri Hemant Kumar Paul, Expert IT Trainer, Kolkata, during his session on training programme on Database Concepts and SQL.



ORIENTATION TRAINING FOR SUPERVISORS AND ASSISTANT AUDIT OFFICERS

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, commenced a comprehensive six-week Orientation Training Programme for officers from user offices on 3 June 2026. The programme was scheduled to conclude on 15 July 2026. It was designed to familiarise participants with the functioning of the Department and strengthen their understanding of key rules and regulations, audit procedures, and the fundamentals of official noting and drafting.

The training adopted a balanced approach, combining technical knowledge with professional and technological competencies. During the quarter, participants were introduced to diverse areas, including governance and transparency, delegation of financial powers, taxation, the Official Language Policy, gender sensitisation, organisational culture, problem-solving, career progression, public debt management, personal financial management, and official noting and drafting. The programme also emphasised practical learning through hands-on sessions on MS Word, MS Excel and foundational IT audit methodologies.

The programme drew upon a diverse pool of in-house trainers, local resource persons and subject experts from across the country, providing participants with a blend of institutional knowledge and practical perspectives.

The programme continued into July 2026 with further sessions and experiential learning activities. A detailed account of the programme, including its concluding activities and participant feedback, will be featured in the next issue of The Banyan Tree..



Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, Kolkata, during inauguration of Orientation Training Program

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IN-HOUSE TRAINING-CUM- HANDHOLDING SESSIONS ON CAG HRMS PORTAL

The Regional Capacity Building and Knowledge Institute (RCB&KI), Kolkata, organised training-cum-handholding sessions on the CAG HRMS Portal on 23, 29 and 30 June 2026. The sessions aimed to familiarise officers and staff with the digital Human Resource Management System and facilitate its effective use in day-to-day official work.

The initiative supported the smooth adoption of digital HR processes, enhanced user proficiency and promoted the efficient use of the CAG HRMS Portal for human resource management across the Department.



Glimpses from the Training-cum-Handholding Sessions on the CAG HRMS Portal.

Training Courses conducted during the
quarter April to June 2026

GENERAL COURSE	FROM	TO
Data-led audit on Social Sector Schemes	08-04-2026	10-04-2026
Data-led Establishment Audit	20-04-2026	22-04-2026
Data-led Works Audit	05-05-2026	07-05-2026
Financial Attest Audit including Audit of CFS	11-05-2026	14-05-2026
Audit of Accounts of Autonomous Bodies	18-05-2026	21-05-2026
FLY Professional training program	02-06-2026	05-06-2026
Six-Week Orientation Training Program for DPAAOs/DRAAOs and Supervisors	03-06-2026	15-07-2026
Data-led Receipt Audit	09-06-2026	11-06-2026
MCTP Level-2	15-06-2026	19-06-2026

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IS/IT COURSE COURSE	FROM	TO
Auditing using AI/ML (Batch-I) in collaboration with RKMVERI	22-04-2026	24-04-2026
Data Analytics using Knime and Tableau	11-05-2026	15-05-2026
Database Concepts & SQL	08-06-2026	12-06-2026

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, has two IT laboratories and a conference room. The Institute supports user offices in conducting training programmes by providing the necessary infrastructure and logistical facilities. During the period from April to June 2026, the following training programmes were conducted with infrastructural support from the Institute::

Sl. No.	Name of the training programme	Duration	Name of the Office
1	In house training program on Introduction to Budget, preparation of revised estimates, Budget Estimates and Flash Figures	Forenoon sessions on 12/06/2026	O/o the Principal Accountant General, Audit II, West Bengal
2	In house training program on Pay Bill and Establishment Audit	29/06/2026	
3	Arrangement of an official Lunch	30/06/2026	

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

STM:

The STM on Geo-spatial Analysis using QGIS and other technologies in Audit is under review.

Reference materials, technical inputs and interaction have been sought from the Airports Authority of India, Inland Waterways Authority of India, Office of the Director General (Audit), Mines & Coal, and Office of the Director General (Audit), Infrastructure for development of STMs on Audit of the Aviation Sector and Audit of Inland Waterways.

Case studies:

The case study on "Planning, Contract Management and Revenue Risks in Metro Rail Projects – A Case Study on Construction and Operation of Lucknow Metro Rail Project" is under preparation.

Research Papers:

The research paper on "Strengthening Fiscal Sustainability of Local Bodies: Reducing Grant Dependency and Enhancing Revenue Autonomy" was submitted to Headquarters for approval in April 2026.



Training imparted to the user offices and outside IA&AD
(Online and Offline mode)

Sl. No.	Name of the Faculty	Name of the Office	Subject	Date	No. of sessions
1.	Mr. Chandan Kumar, Assistant Audit Officer	iCISA, Noida	OIOS Workshop on Incident Handling functions	14.05.2026 to 15.05.2026	2
2.	Mr. Bijan Paul Assistant Audit Officer	iCISA, Noida	OIOS Workshop on Incident Handling functions	11.05.2026 to 12.05.2026	2
		O/o the DGA Central, Kolkata	OIOS	11.06.2026	4
3..	Ms. Punam Malpani, Assistant Audit Officer	O/o the PDA, RPU & MR	Employee master, medical update & employee bank details update	07.05.2026	2
		O/o the SAO, Defense Services (Army), Kolkata Branch	Overview of HRMS & Claims modules	07.05.2026	4
		O/o the PDA, RPU & MR	Overview of HRMS & Claims modules	11.05.2026	2
		O/o the DGA (AF&WR), Kolkata branch	Overview of HRMS & Claims modules	11.05.2026	2
		O/o the PDA, F & C, Kolkata	Overview of HRMS & Claims modules	12.05.2026	2
		O/o the PAG, Audit I, West Bengal, LAD Department	Overview of HRMS & Claims modules	13.05.2026	2
		O/o the PAG (A & E) West Bengal	Overview of HRMS & Claims modules	15.05.2026	2
		O/o the PAG (A & E) West Bengal	Overview of HRMS &	20.05.2026	2

			Claims modules		
		O/o the PAG, Audit I, West Bengal, LAD Department	Movement of bills, approval of claims and generation of sanction orders	04.06.2026	2
		O/o the PDA, F & C, Kolkata	HRMS & Claims modules	08.06.2026	2
		O/o the PAG, Audit I, West Bengal	Employee master, medical update & employee bank details update	08.05.2026	2
		All IA&AD Offices	Overview of HRMS & Claims modules	10.06.2026	2
		O/o the DGA(SER), Kolkata	Overview of HRMS & Claims modules	12.06.2026	4
4.	Mr. Sunny Pasi, Assistant Audit Officer	O/o the DGA (OF), Kolkata	Overview of CAG HRMS	07.05.2026	2
		O/o the DGA (Coal), Kolkata	Overview of CAG HRMS	08.05.2026	2
		O/o the DGA (ESD), Kolkata	Overview of CAG HRMS	11.05.2026	2
		O/o the DGA (Coal), Kolkata	Workflow Mapping of Claims	14.05.2026	1
		O/o the DGA (Central), Kolkata	Overview of CAG HRMS	15.05.2026	2
		O/o the DGA (Coal), Kolkata	Workflow Mapping of Claims	18.05.2026	1
		O/o the DGA (ER), Kolkata	Workflow Mapping of Claims	19.05.2026	1
		O/o the DGA (Central), Port Blair (ANI)	Workflow Mapping of Claims	20.05.2026	1
		O/o the DGA (Coal), Kolkata	Workflow Mapping of HRMS	27.05.2026	1
		O/o the DGA Central, Kolkata	CAG HRMS – HRMS & Claims	25.06.2026	4

FACULTY MEMBERS WHO IMPARTED TRAINING AT THIS INSTITUTE (WITHIN IA&AD)

Ms. Aditi Sharma, Principal Director
Mr. Wani Shriraj Madhukar, Deputy Accountant General
Mr. Altamash Ghazi, Deputy Accountant General
Mr. Sadananda Nasakar, Deputy Accountant General
Mr. Munindra Kumar, IA and AS Officer (Trainee)

Mr. Debasis Chatterjee, Senior Audit Officer
Mr. Krishna Chandra Kundu, Senior Accounts Officer
Mr. Biswajit Saha, Senior Audit Officer
Mr. Swapan Kumar Naskar, Senior Audit Officer
Mr. Mukesh Sharma, Senior Audit Officer
Mr. Birendra Kumar Jha, Senior Audit Officer
Mr. Shailendra Kumar, Senior Audit Officer
Mr. Nilmani Singh, Senior Audit Officer
Ms Binu Mathews, Senior Audit Officer
Mr. Rana Deb, Senior Audit Officer
Mr. Vinay Kumar, Senior Audit Officer
Mr. Shailendra Choudhary, Senior Audit Officer
Mr. Vivek Kumar Sharma, Senior Audit Officer
Mr. Prosenjit Sen, Senior Audit Officer
Mr. Rabi Shankar Prasad, Senior Audit Officer

Mr. Gaurav Kumar Omee, Assistant Administrative Officer
Mr. Joydeep Mukherjee, Assistant Administrative Officer

Ms. Anindita Hansda, Assistant Audit Officer
Mr. Krishna Shanker , Assistant Audit Officer (Adhoc)
Mr. Subhankar Mondal, Assistant Accounts Officer
Mr. Santanu Prasad Samanta, Assistant Audit Officer
Mr. Shubham Kumar, Assistant Audit Officer

FACULTY MEMBERS FROM RAMAKRISHNA MISSION VIVEKANANDA EDUCATIONAL AND RESEARCH INSTITUTE (RKMVERI)

Mr. Sudipta Das, RKMVERI
Mr. Soumitra Samanta, RKMVERI
Mr. Rajdeep Mondal, RKMVERI

FACULTY MEMBERS FROM COMPETITIVENESS MINDSET INSTITUTION

Mr. Sourav Banerjee, Faculty

Ms. Anurima Chatterjee, Account Manager & Facilitator

OTHER (CENTRAL/STATE) GOVERNMENT

Mr. Arpan Das, WBA & AS, Assistant Secretary, Finance

Mr. Rishabh Garg, Assistant General Manager, Reserve Bank of India

Mr. Subrato Banerjee, Senior Accounts Officer, PFMS

PROFESSORS/SCIENTIST

Dr. Dipa Mitra, Associate Professor, Indian Institute of Social Welfare and Business Management (IISWBM)

CHARTERED ACCOUNTANTS

Mr. Arijit Chakraborty, Chartered Accountant

Mr. Raushan Pathak, Chartered Accountant

Mr. Devarshi Bhuwalka, Chartered Accountant

Mr. Tanmay Chatterjee, Chartered Accountant

RETIRED OFFICERS OF IA&AD AND OTHER GOVT. DEPARTMENTS

Mr. Arun Chanda, Assistant Director (Retired)

Mr. Himangshujyoti Choudhuri, Ex-Additional Director (Retired)

Dr. Anindya Acharya, Joint Director (Retired)

Mr. Bikash Kumar Mahanti, Senior Audit Officer (Retired)

Mr. Dhiman Chakraborty, Consultant (Retired)

FREELANCE/EXPERT FACULTY MEMBERS IMPARTED TRAINING

Mr. Hemanta Kumar Pal, IT Expert

Mr. Purandar Sengupta, Master Trainer

Mr. Ananda Chowdhury, Expert Faculty

Mr. Santanu Banerjee, Guest Faculty

Ms. Sanjina Gupta, Founder and CEO

Ms Taranjeet Kaur Chohan, Expert Trainer

Mr. Baran Chandra, Expert Trainer

Mr. Manish Sharma, Consultant, Calyx

Mr. Atul Kumar Singh, Advisor and Consultant, CSR & Sustainability, Emami Ltd

IN-HOUSE FACULTY MEMBERS IMPARTED TRAINING

Mr. Sujay Banerjee, Senior Audit Officer

Mr. Ujjal Bose, Senior Audit Officer

Mr. Deepak Kumar Singh, Senior Audit Officer

Ms. Parijat Saikia, Assistant Audit Officer

Mr. Subhashish Bandopadhyay, Assistant Audit Officer

Mr. Rajeev Kumar Sahu, Assistant Audit Officer

Mr. Arunangshu Mukherjee, Assistant Accounts Officer

Mr. Sourav Ghosh, Assistant Audit Officer

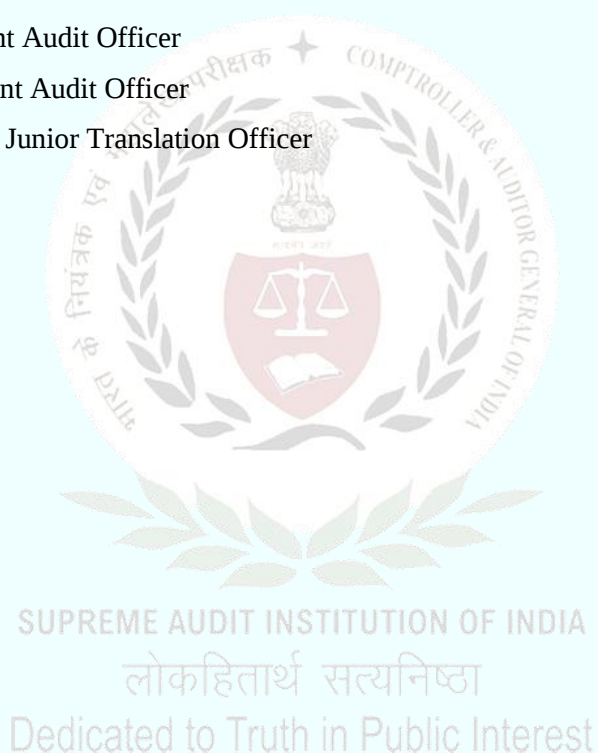
Ms. Punam Malpani, Assistant Audit Officer

Mr. Chandan Kumar, Assistant Audit Officer

Mr. Bijan Paul, Assistant Audit Officer

Mr. Sunny Pasi, Assistant Audit Officer

Mr. Sonu Kumar Shaw, Junior Translation Officer



QUIZ

1. What was the theme of International Day of Yoga 2026?

- A. Yoga for Self and Society
- B. Yoga for Humanity
- C. Yoga for One Earth, One Health
- D. Yoga for Healthy Ageing

2. Data-led receipt audit primarily seeks to:

- A. Replace auditors with technology
- B. Use data to identify trends, risks and potential audit issues
- C. Eliminate the need for audit evidence
- D. Focus only on expenditure

3. Which of the following would be most relevant in a data-led audit of government receipts?

- A. Revenue data
- B. Weather forecasts
- C. Sports statistics
- D. Tourism advertisements

4. The primary objective of gender sensitisation in the workplace is to:

- A. Promote awareness and foster an inclusive environment
- B. Increase working hours
- C. Reduce organisational communication
- D. Eliminate professional competition

5. Which of the following best describes Artificial Intelligence (AI)?

- A. The ability of machines to perform tasks that typically require human intelligence
- B. A system used only for storing data
- C. A replacement for all human decision-making
- D. A type of computer hardware

6. In a data-led audit, the most appropriate sequence is:

- A. Data → Analysis → Evidence → Audit Observation
- B. Observation → Data → Guesswork → Report
- C. Data → Opinion → Observation → Evidence
- D. Report → Data → Analysis → Evidence

7. SQL stands for:

- A. Structured Query Language
- B. System Query Logic
- C. Standard Question Language
- D. Structured Quick Link

8. Python is widely used in data analytics and AI/ML primarily because it:

- A. Supports extensive libraries and is relatively easy to use
- B. Can only be used for word processing
- C. Does not support data analysis
- D. Works only without an internet connection

9. Financial attest audit of an autonomous body primarily involves examining:

- A. Its financial statements and related financial information
- B. Only employee attendance
- C. Only physical infrastructure
- D. Only public advertisements

10. Which of the following is an important quality for effective leadership?

- A. Avoiding responsibility
- B. Taking initiative
- C. Resisting innovation
- D. Avoiding problem-solving

Find the Answer at Page No. 33

Answer to the Quiz

1. D 6. A

2. B 7. A

3. A 8. A

4. A 9. A

5. A 10. B



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