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

The Banyan Tree



Regional Capacity Building and Knowledge Institute, Kolkata

NEWSLETTER JULY TO SEPTEMBER 2026

From the Director General's Desk



Dear Readers,

I am delighted to present the second-quarter issue of The Banyan Tree for the financial year 2026–27. This edition features the iconic Netaji Bhawan on its cover, reflecting Kolkata's rich historical heritage and the enduring legacy of Netaji Subhas Chandra Bose.

Netaji Bhawan, the ancestral home of Netaji Subhas Chandra Bose, stands as a symbol of India's freedom struggle. Dedicated to the nation on 23 January 1947, it now houses the Netaji Museum, preserving photographs, documents, audiovisual records and the iconic 1937 German-made Wanderer car. It remains a lasting tribute to Netaji's courage, patriotism and indomitable spirit.

During the quarter, the Institute organised two collaborative All-India Training Programmes on Infrastructure and Transport Audit with ICMAI–MARF and GIS-based Auditing with NRSC–ISRO; an All-India Training Programme on Railway Audit; collaborative programmes on Auditing Using AI/ML with RKMVERI and GST Audit with NACIN; two batches of MCTP Level-3; and a programme on Transition to Post-Service Life, besides various general and IT training programmes.

Through The Banyan Tree, we aim to keep our readers informed about the Institute's activities and achievements. Your valuable feedback and suggestions will help us further enhance our initiatives and foster a culture of continuous learning and professional excellence.

We welcome your feedback at rtikolkata@cag.gov.in.

Manish Kumar

Director General, RCB&KI, Kolkata

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VISIT OF DAI TO RCB&KI, KOLKATA

On 27 July 2026, Shri K.S. Subramanian, Deputy Comptroller and Auditor General (DAI), visited RCB&KI, Kolkata, where he was felicitated by the Director General. During his visit, he held a meeting with the Director General and officials of the Institute, reviewed the existing infrastructure and offered valuable suggestions for its improvement and further development. His visit underscored the importance of strengthening institutional infrastructure to enhance the quality and effectiveness of training activities.





Shri Manish Kumar, Director General, RCB&KI, Kolkata, felicitating Shri K.S. Subramanian, DAI (HR, Legal, IR & Coordination).



Shri K.S. Subramanian, Deputy Comptroller and Auditor General (DAI), with Shri Manish Kumar, Director General, RCB&KI, Kolkata, during the meeting.



Shri K.S. Subramanian, Deputy Comptroller and Auditor General (DAI), with Shri Manish Kumar, Director General, RCB&KI, Kolkata

VISIT OF ADAI (RAILWAYS) TO RCB&KI, KOLKATA

On 29 July 2026, Shri Pravir Pandey, Additional Deputy Comptroller and Auditor General (Railways) and Mentor of RCB&KI, Kolkata, visited the Institute and held a meeting with the Director General and officials. During his visit, he reviewed the existing infrastructure, training activities and available resources. He offered valuable suggestions for strengthening institutional infrastructure, optimising resource utilisation and enhancing the Institute's training capabilities.



Shri Manish Kumar, Director General, RCB&KI, Kolkata, welcoming Shri Pravir Pandey, ADAI (Railways), with a flower bouquet.



Shri Pravir Pandey, ADAI (Railways), with Shri Manish Kumar, Director General, RCB&KI, Kolkata, during the meeting.



Shri Pravir Pandey, ADAI (Railways), along with Shri Manish Kumar, Director General, RCB&KI, Kolkata, during his visit to the Institute.

HINDI PAKHWADA 2026

Hindi Pakhwada 2026 *was observed at RCB&KI, Kolkata, with enthusiastic participation by officers and staff. Various competitions and activities were organised during the fortnight to promote the progressive use of Rajbhasha Hindi in official work and encourage linguistic creativity.*

The closing ceremony was graced by the Director General, RCB&KI, Kolkata, who released the ***6th edition of Gyan Amrit****, the Institute's Hindi magazine. The Director General also presented prizes to the winners of various competitions and honoured the Knowledge Centre Section for its outstanding performance in official work in Hindi during the year.*

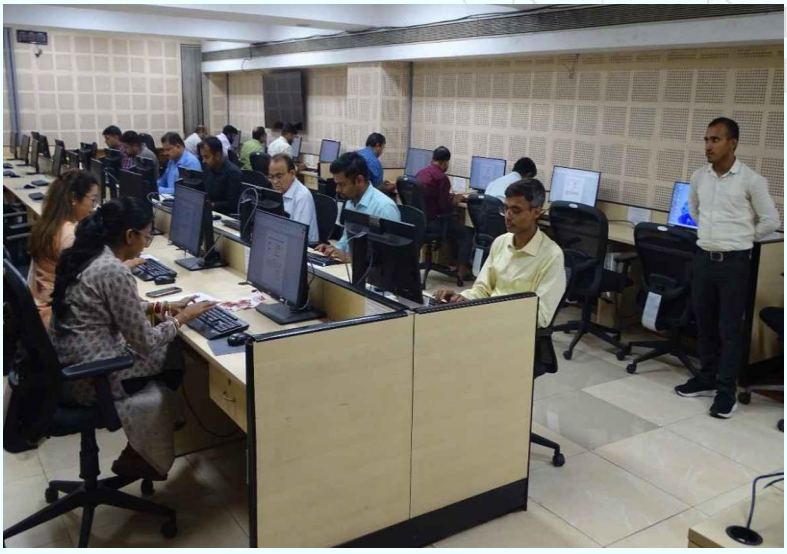
The celebrations reaffirmed the Institute's commitment to promoting the use of Rajbhasha Hindi in official communication while fostering linguistic and cultural diversity in the workplace.

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Shri Sujay Banerjee, Senior Audit Officer, lighting the ceremonial lamp during the inauguration.





Glimpses of the Hindi Pakhwada Inauguration and competition at RCB&KI, Kolkata



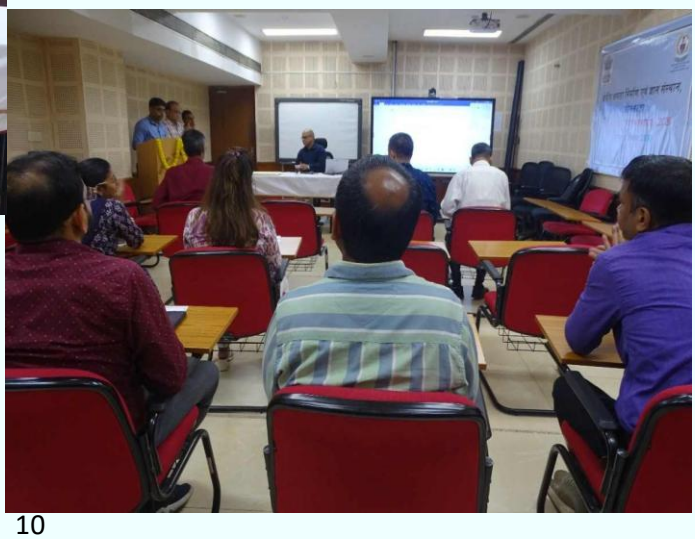
Glimpse of closing ceremony



Shri Manish Kumar, Director General, RCB&KI, Kolkata, releasing the Hindi magazine Gyan Amrit.



Shri Manish Kumar, Director General, RCB&KI, Kolkata, felicitating the Knowledge Centre Section



Glimpse of closing ceremony

QUARTERLY HINDI MEETING

The Quarterly Official Language Implementation Meeting was held on 3 August 2026 under the chairmanship of the Director General, RCB&KI, Kolkata, with the participation of Senior Audit Officers (SAOs), Assistant Audit Officers (AAOs) and the Junior Translation Officer.

The meeting reviewed the use of Hindi in official noting and correspondence, issuance of bilingual documents under Section 3(3) of the Official Languages Act, 1963, and compliance with Rule 5 of the Official Language Rules, 1976, concerning replies to communications received in Hindi.

The meeting also assessed the progress of Official Language Policy implementation and discussed measures to further promote the progressive use of Hindi in the Institute's official work.



Shri Manish Kumar, Director General, RCB&KI, Kolkata, chairing the quarterly Hindi meeting.

QUARTERLY HINDI WORKSHOP

The Quarterly Hindi Workshop was conducted on 21 August and 4 September 2026, with the participation of three officers of the Institute. Shri Sonu Kumar Saw, Junior Translation Officer, served as the resource person.

The workshop covered key provisions of the Official Language Policy, Official Languages Act and Official Language Rules, along with practical aspects of Hindi noting, drafting and translation. The sessions aimed to enhance participants' understanding of official language requirements and strengthen their proficiency in using Hindi in official communication.



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

PRE-RETIREMENT TRAINING PROGRAMME

RCB&KI, Kolkata, organised its first dedicated **Pre-Retirement Training Programme** from 28 to 30 September 2026 for officials scheduled to retire by March 2027. The programme aimed to equip participants with essential knowledge and practical guidance for a smooth, secure and fulfilling transition to post-retirement life.

The sessions covered pension processing, Pension Payment Orders (PPOs), family pension, gratuity, commutation, leave encashment, nominations, medical benefits and digital pension services, including Jeevan Pramaan and the Bhavishya portal. Emphasis was also placed on financial planning, taxation, estate planning, will writing, cyber safety and protection against financial fraud.

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The programme further addressed post-retirement healthcare, medical insurance, emotional well-being, healthy ageing and maintaining an active social life. It received an **outstanding feedback rating of 9.73 out of 10**, reflecting participants' positive assessment of the training.

The initiative reaffirmed the Institute's commitment to supporting officials in preparing for a financially secure, healthy and rewarding life beyond superannuation.



Shri Deepak Kumar Singh, Senior Audit Officer, RCB&KI, Kolkata, with participants of pre-retirement training program during inauguration of the course.





External Faculty Members during their session in Pre-retirement training program.

COLLABORATIVE ALL-INDIA TRAINING PROGRAMME ON "AUDIT OF INFRASTRUCTURE AND TRANSPORT PROJECTS

RCB&KI, Kolkata, in collaboration with the Management Accounting Research Foundation (MARF) of the Institute of Cost Accountants of India (ICMAI), organised a Collaborative All-India Training Programme on **"Audit of Infrastructure and Transport Projects: Cost, Contract and Performance Perspectives"** from 3 to 7 August 2026. The programme was inaugurated by the Director General, RCB&KI, Kolkata, and CMA Chittaranjan Chatterjee, Council Member, ICMAI.

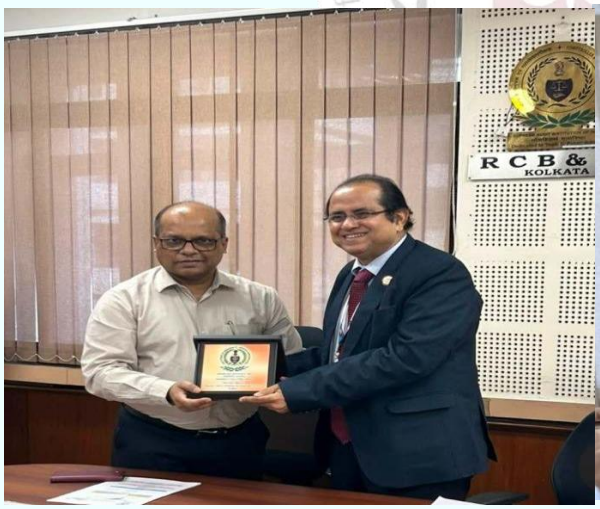
The programme featured experienced faculty members from ICMAI, most of whom had previously served in the Indian Audit and Accounts Department (IA&AD), bringing valuable practical insights into infrastructure and transport auditing.

The sessions covered key aspects of infrastructure project auditing, including Detailed Project Reports (DPRs), cost estimation, financial structuring, CAPEX and OPEX, risk allocation, contract management, cost overruns and price escalation. Emphasis was also placed on financial analysis,

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budget-versus-actual comparisons, scrutiny of contract payments, Running Account (RA) Bills and identification of financial irregularities. Case studies provided practical insights into applying these concepts in audit.

The programme aimed to strengthen participants' capabilities in assessing project costs, contractual and financial risks, and the economy, efficiency and effectiveness of infrastructure expenditure, highlighting the importance of specialised domain expertise in auditing complex infrastructure and transport projects.







Shri Manish Kumar, Director General, RCB&KI, Kolkata, and CMA Chittaranjan Chatterjee, Council Member, ICMAI, during the inauguration of the training programme.



Glimpse of the Inaugural session

Glimpse of the valedictory session





CMA Kallol Mitra during his session in collaborative training program

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COLLABORATIVE TRAINING PROGRAMME ON AUDIT OF GST IN COLLABORATION WITH NACIN, KOLKATA

RCB&KI, Kolkata, in collaboration with the National Academy of Customs, Indirect Taxes and Narcotics (NACIN), Kolkata, organised a five-day Collaborative Training Programme on **"Audit of GST"** from 10 to 14 August 2026. The programme aimed to strengthen participants' understanding of the GST framework, compliance mechanisms and key areas relevant to the audit of GST and the Goods and Services Tax Network (GSTN).

The sessions covered salient provisions of the GST Act, mandatory returns, GSTN portal functionalities, levy and collection of tax, time and value of supply, Input Tax Credit (ITC), e-way bills, assessments, refunds, exemptions, demands, recoveries and penalties. Special emphasis was placed on the role of the Comptroller and Auditor General of India in GST and GSTN audits, along with significant judicial pronouncements and their implications for audit.

The programme enhanced participants' understanding of GST provisions, compliance procedures and legal interpretations relevant to audit. It received an **overall feedback rating of 9.11 out of 10**, reflecting participants' positive assessment of the training.

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Shri Manish Kumar, Director General, RCB&KI, Kolkata, presenting a memento to Ms. Mini Chowdhary, Joint Director, NACIN, Kolkata.



Glimpses from the training program

TRAINING ON ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING FOR AUDIT IN COLLABORATION WITH RKMVERI

Building on its initiatives in emerging technologies, RCB&KI, Kolkata, in collaboration with the Ramakrishna Mission Vivekananda Educational and Research Institute (RKMVERI), organised a three-day training programme on **"Artificial Intelligence and Machine Learning (AI/ML)"** from 12 to 14 August 2026. The programme aimed to enhance participants' understanding of AI/ML concepts and their applications in public sector auditing.

The sessions covered fundamental concepts of Artificial Intelligence, Machine Learning and Deep Learning, their practical applications, and key aspects of Python programming. Emphasis was placed on Exploratory Data Analysis (EDA), inference and prediction, overfitting and underfitting, and the use of Python-based analytical techniques in audit. Discussions also explored the opportunities and challenges associated with integrating AI tools into audit practices.

The collaboration with RKMVERI provided valuable academic and technical expertise, contributing to the Institute's efforts to strengthen auditors' technological and analytical capabilities. The programme received highly positive feedback from participants, reflecting its relevance and effectiveness.

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Shri Manish Kumar, Director General, RCB&KI, Kolkata during inauguration of AI/ML training program







Faculty members from RKMVERI, Kolkata during their session in the training programme.

ORIENTATION TRAINING PROGRAMME: JUNE–JULY 2026

The six-week Orientation Training Programme for officers from Audit Offices, which commenced on 3 June 2026, concluded on 15 July 2026. The concluding phase in July further strengthened participants' understanding of audit procedures, departmental functioning and professional responsibilities through focused sessions and experiential learning activities.

The programme combined technical inputs on rules, regulations and audit methodologies with practical learning in official noting and drafting, MS Word, MS Excel and foundational IT audit. It also addressed governance, financial management, organisational culture and other competencies relevant to effective discharge of official duties.

As part of the experiential learning component, participants visited the Calcutta Police Museum, Kolkata, during a day-out activity.

The concluding activities marked the successful completion of the programme, reinforcing the Institute's commitment to strengthening the professional capabilities of officers from user offices.

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Glimpses from the Field Visit of Orientation Training Program Jun-Jul.2026





ORIENTATION TRAINING PROGRAMME: AUGUST–SEPTEMBER 2026

RCB&KI, Kolkata, organised a six-week Orientation Training Programme for Supervisors and Assistant Audit Officers (AAOs) of the Office of the Principal Accountant General (A&E), West Bengal, from 19 August to 30 September 2026. The programme aimed to enhance participants' professional knowledge and practical understanding of the functions and responsibilities of Accounts and Entitlement (A&E) offices.

The sessions covered specialised areas, including Natural Resource Accounting, Public Debt Management, digitisation of A&E functions, Public Financial Management System (PFMS), Pay and Accounts Offices (PAOs), pension and General Provident Fund (GPF) matters. These were complemented by professional development, IT and general sessions to strengthen participants' technical and professional competencies.

As part of the experiential learning activities, participants visited the Indian Museum, Kolkata. The programme received an **excellent feedback rating of 9.78 out of 10**, reflecting participants' positive assessment of the training and the Institute's continued commitment to practical, role-oriented capacity building.

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External Faculty Members with the participants of Orientation Training Program



Glimpses from the field trip of Orientation Training Program

RAILWAY AUDIT: DATA ANALYSIS FOR REMOTE AUDIT

RCB&KI, Kolkata, organised an All-India Training Programme on **"Railway Audit (Data Analysis for Remote Audit)"** from 31 August to 4 September 2026. The programme aimed to strengthen participants' technical skills in database management, programming and data analytics for technology-enabled railway audits.

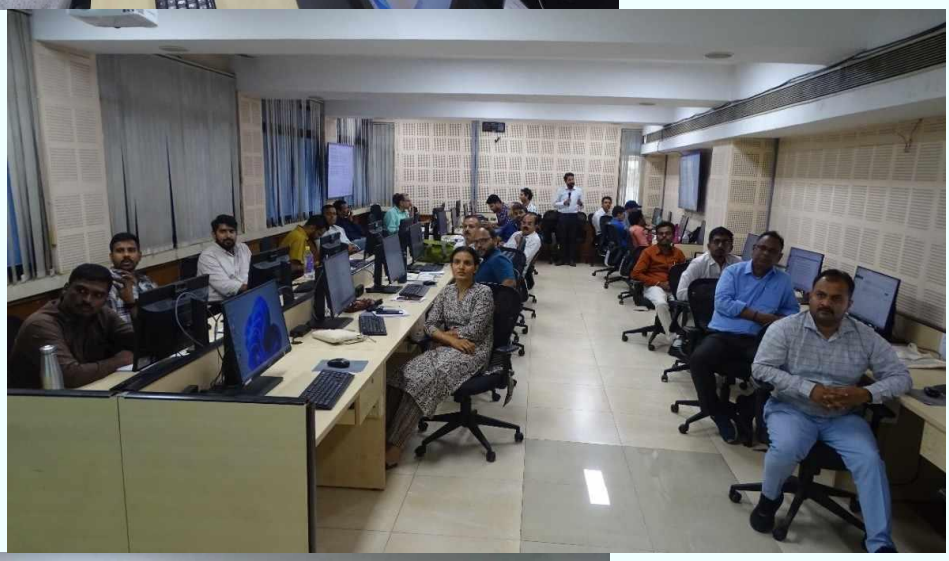
The sessions covered database fundamentals, Database Management Systems (DBMS), Relational Database Management Systems (RDBMS), Oracle Database and SQL, including advanced queries and various types of table joins. Participants were also introduced to Python programming, the Pandas library, data cleaning, MySQL database operations, and data visualisation techniques relevant to audit.

The programme enhanced participants' understanding of database and analytical tools for examining large datasets, identifying patterns and supporting evidence-based audit planning and reporting, thereby strengthening their capabilities in remote auditing.

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Shri Sujay Banerjee, Senior Audit Officer, while inauguration of AITP Railway Training Program.





Expert Faculty members during their session.

MID-CAREER TRAINING PROGRAMME (MCTP) LEVEL-3

RCB&KI, Kolkata, conducted two batches of the **Mid-Career Training Programme (MCTP) Level-3** from 6 to 10 July and 17 to 21 August 2026 for Senior Audit Officers (SAOs) and Assistant Audit Officers (AAOs). The programme aimed to strengthen participants' professional, leadership and managerial competencies while promoting impartiality and efficiency in departmental functioning.

The sessions covered stakeholder communication, internal controls, analytical thinking, fraud detection, e-governance, risk management, compliance frameworks, ethics, IT audit techniques, team-building, stress management and global environmental challenges.

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As part of the experiential learning activities, the July batch visited Netaji Bhawan, Kolkata, while the August batch visited Mother's Wax Museum, New Town. Both batches received **excellent feedback ratings of 9.72 and 9.33 out of 10**, respectively, reflecting participants' positive assessment of the training and its relevance to their professional responsibilities.



Shri Manish Kumar, Director General, RCB&KI, Kolkata, during inauguration of MCTP Level 3 July 2026



Shri Altamash Ghazi, Deputy Accountant General, O/o the Pr.AG, Audit-II, WB, Kolkata during his session in MCTP Level-3





Glimpses from the field trip during MCTP Level-3 July2026



External faculty members with the participants of MCTP Level-3 August 2026





ALL INDIA TRAINING PROGRAM ON AUDITING THROUGH GIS TECHNOLOGY

RCB&KI, Kolkata, in collaboration with the National Remote Sensing Centre (NRSC), ISRO, organised an **All-India Training Programme on "Auditing through GIS Technology"** from 27 to 31 July 2026 at NRSC-ISRO, Kolkata. The programme aimed to strengthen participants' capabilities in applying geospatial technologies to public sector auditing, particularly in land use, environmental monitoring, social infrastructure and water resource management.

The sessions, conducted by faculty members from NRSC-ISRO, covered the fundamentals of Remote Sensing, Geographic Information Systems (GIS), Earth Observation data and Digital Image Processing. Participants received hands-on training in geospatial platforms, including Bhuvan, Bhoonidhi and the National Database for Emergency Management (NDEM). Sessions also explored cloud computing, Digital Elevation Models (DEMs) and their applications in geospatial analysis and water resource management.

The programme highlighted the potential of geospatial technologies in strengthening evidence-based auditing, particularly in natural resource management and disaster preparedness. It received an **excellent feedback rating of 9.5 out of 10**, reflecting participants' positive assessment of the training and its practical relevance to audit.

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Training Courses conducted during the quarter July to September 2026

GENERAL COURSE	FROM	TO
MCTP Level 3	06.07.26	10.07.26
Compliance Audit	13.07.26	17.07.26
All India Training programme on Auditing through GIS Technology	27.07.26	31.07.26
Collaborative All-India Training Programme with ICMAI-MARF on Audit of Infrastructure and Transport Projects: Cost, Contract, and Performance Perspectives	03.08.26	07.08.26
Collaborative Training Programme on Audit of GST in Collaboration with NACIN, Kolkata	10.08.26	14.08.26
MCTP Level 3	17.08.26	21.08.26
Six-Week Orientation Training Program for DPAAOs/DRAAOs and Supervisors	19.08.26	30.09.26
All India training Programme on Railway Audit (Data Analysis for Remote Audit)	31.08.26	04.09.26
Administrative and Establishment matters along with Office Procedure, Legal Matters and Disciplinary Proceedings, DPC Rosters, RTI Act	14.09.26	18.09.26
Transition to Post- Service Life-Pre-Retirement Training Programme	28.09.26	30.09.26

IS/IT COURSE COURSE	FROM	TO
IDEA	20.07.26	24.07.26
OIOS	29.07.26	31.07.26
Auditing using AI/ML in collaboration with RKMVERI	12.08.26	14.08.26
IT Audit (Theory & Practical)	21.09.26	25.09.26

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 July to September 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 CAG HRMS Training	09/07/2026	O/o the Principal Accountant General, Audit II, West Bengal
2	In-house Training program on Issuance of Pension, Family Pension and Pension Audit	30/07/2026	
3	Entry Conference in relation to All India Performance Audit on Revamped Distribution Sector Scheme (RDSS)	06/08/2026	
5	Monthly Meeting of AMG III Wing	07/08/2026	
6	In-house training on Functioning of Agricultural Marketing Department as well as availability of dataset of the department	18/09/2026	

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

STM: The STM on geo-spatial analysis using OGIS and other technologies in audit is under review.

Case studies: The Case study titled "Planning, Contract Management and Revenue Risks in Metro Rail Projects: A Case Study on Construction and Operation of Lucknow Metro Rail Project" has been sent to Headquarters for approval in July 2026.

Research Papers: The Research paper on "Transport Sector: Road Transport Governance in India" has been sent to Headquarters Office for approval in September 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.	Shri Deepak Kumar Singh, Senior Audit Officer	RCBKI, Nagpur	Management of Government Finance	24.07.2026	2
		Patent Office	TA on Transfer and TA on Tour	06.08.2026	2
2.	Shri Ujjal Bose, Senior Audit Officer	Patent Office, Kolkata	TA on Tour	06.08.2026	2
		Patent Office, Kolkata	Leave Travel Concession	03.09.2026	1
		O/o the PAG, Audit II, West Bengal	Workshop on Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal Act) Act 2013	21.09.2026	2
3.	Ms. Punam Malpani, Assistant Audit Officer	O/o the PDA, RPU & MR	Employee master, medical update & employee bank details update	02.07.2026	4
		O/o the SAO, Defense Services (Army), Kolkata Branch	Overview of HRMS & Claims modules	03.07.2026	4
		O/o the PDA, F & C, Kolkata	HRMS & Claims modules	06.07.2026	4
		O/o the PAG, Audit I, West Bengal, LAD Department	Overview of HRMS & Claims modules	09.07.2026	2
		O/o the PAG, Audit I, West Bengal	Employee master, medical update &	09.07.2026	2

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			employee bank details update		
		O/o the PDA, RPU & MR, Burdwan Br.	Overview of HRMS & Claims modules	21.07.2026	4
		O/o the DGA(SER), Kolkata	Overview of HRMS & Claims modules	31.07.2026	1
		O/o the DGA (AF&WR), Kolkata branch	Overview of HRMS & Claims modules	14.08.2026	4
		O/o the PAG (A & E) West Bengal	Overview of HRMS & Claims modules	21.08.2026	4
4.	Mr. Sunny Pasi, Assistant Audit Officer	PDA, Railway, Branch Office, Kolkata – I (DGA, ER, Kolkata)	HRMS and Claims Modules of CAG HRMS	01.07.2026	4
		DGA, OF, Kolkata	HRMS and Claims Modules of CAG HRMS	03.07.2026	4
		DGA, ESD, New Delhi, Br. Kolkata	HRMS and Claims Modules of CAG HRMS	07.07.2026	4
		PAG, Audit-II, West Bengal	HRMS and Claims Modules of CAG HRMS	08.07.2026	4
		PAG, Audit-II, West Bengal	HRMS and Claims Modules of CAG HRMS	09.07.2026	4
		DGA, Mines & Coal, Kolkata	HRMS and Claims Modules of CAG HRMS	14.07.2026	4
		DGA (Central), Kolkata	HRMS and Claims Modules of CAG HRMS	17.07.2026	4
		DGA (Central), Kolkata, Br. Port Blair	HRMS and Claims Modules of CAG HRMS	23.07.2026	4

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		DGA (Central), Kolkata, Br. Port Blair	HRMS and Claims Modules of CAG HRMS	24.07.2026	4
		DGA, Mines & Coal, Kolkata	HRMS and Claims Modules of CAG HRMS	07.08.2026	4
		DGA (Central), Kolkata	HRMS and Claims Modules of CAG HRMS	11.09.2026	4
5.	Shri Arunangshu Mukherjee, Assistant Audit Officer	RCBKI, Ranchi	Acquisition, Development & Implementation of IT Systems	07.07.2026	2
6.	Shri Sourav Ghosh, Assistant Audit Officer	RCBKI, Nagpur	Constitutional Provisions relating to Budget	20.08.2026	2
		Patent Office, Kolkata	Income Tax	03.09.2026	1

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

Mr. Altamash Ghazi, Deputy Accountant General

Mr. Debasis Chatterjee, Senior Audit Officer

Mr. Aloke Singh, Senior Audit Officer

Mr. Samaresh Roy (Ram), Senior Audit Officer

Mr. Biswajit Saha, Senior Audit Officer

Mr. Shailendra Choudhary, Senior Audit Officer,

Mr. Sandesh Kumar Nagotia, Senior Audit Officer

Mr. Dinesh Chandra Pandey, Senior Audit Officer

Mr. Nilmani Singh, Senior Audit Officer

Ms Binu Mathews, Senior Audit Officer

Mr. Rana Deb, Senior Audit Officer

Mr. Arpan Kumar Mandal, Senior Audit Officer

Mr. Rajesh Upadhyaya, Senior Audit Officer

Mr. Subhasis Banerjee, Senior Audit Officer

Mr. Sujit Kumar Sen, Senior Accounts Officer

Mr. Goutam Kumar De, Senior Accounts Officer

Mr. Sanjay Mojumdar, Assistant Audit Officer

Mr. Tapas Banik, Assistant Audit Officer

Ms. Nupur Shaw, Assistant Audit Officer

Mr. Birendra Prasad, Assistant Accounts Officer

Mr. Sudipta Chakraborty, Assistant Accounts Officer

Ms. Baijayanti Chakraborty, Assistant Audit Officer

Mr. Suman Bhadra, Assistant Accounts Officer

Mr. Sanjeev Kumar, Assistant Audit Officer

Mr. Mrinmoy Bera, Assistant Accounts Officer

Mr. Debasish Choudhury, Assistant Accounts Officer

Mr. Pabitra Kumar Jana, Assistant Accounts Officer

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QUIZ

1. Which technology is commonly used to monitor changes in land use over time?

A. Word processing

B. Spreadsheet formatting

C. Satellite imagery

D. Email management

2. What is Artificial Intelligence (AI)?

A. A method of storing paper records

B. A system used exclusively for accounting

C. A type of computer hardware

D. Technology that enables machines to perform tasks associated with human intelligence

3. Which statement best describes Machine Learning (ML)?

A. Manually entering every data record

B. Enabling computers to learn patterns from data

C. Creating geographical maps only

D. Replacing computer networks

4. What is a common application of AI in auditing?

A. Automatically approving every transaction

B. Eliminating the need for audit evidence

C. Identifying unusual patterns or potentially irregular transactions

D. Replacing all professional judgement

5. What is the main purpose of data cleaning before analysis?

A. To increase the size of the dataset unnecessarily

B. To remove all records

C. To identify and correct errors and inconsistencies in data

D. To convert all data into images

6. Which body makes recommendations on GST rates and related matters in India?

A. Union Public Service Commission

B. Election Commission of India

C. GST Council

D. National Green Tribunal

7. Which GST return is generally used to report details of outward supplies?

A. GSTR-2B

B. GSTR-3B

C. GSTR-9

D. GSTR-1

8. What do CAPEX and OPEX stand for in the context of government infrastructure projects?

A. Capital Expansion and Operational Expenditure

B. Capital Expenditure and Operating Expenditure

C. Capital Execution and Operational Expansion

D. Capital Expenditure and Operational Extension

9. In the context of public infrastructure planning and project appraisal, what does DPR stand for?

A. Development Progress Review

B. Departmental Project Register

C. Detailed Project Report

D. Detailed Performance Record

10. During an infrastructure audit, which records are most essential for verifying the authorisation and execution of extra contract work?

A. Revised cost estimates and expenditure booked

B. Contractual provisions, competent approval and measurement records

C. Contractor's claims and progress reports

D. Budget availability and payment records

Find the Answer at Page No. 43

Answer to the Quiz

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

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