

/428162/2024

**GOVERNMENT OF ASSAM**  
**PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT**  
**DISPUR :: GUWAHATI-6.**

ECF No.366829/16

Approved date

From : Addl. Secretary to the Govt. of Assam  
Panchayat & Rural Development Department.  
Dispur, Guwahati-6.

✓ To : Commissioner,  
Panchayat & Rural Development Department  
Juripar, Panjabari, Guwahati-37.



Sub : Regarding development of a set of online certification courses for accountants by the CAG.

Sir,

With reference to the letter on the subject cited above, I am directed to forward herewith a copy of letter received from Addl. Deputy Comptroller & Auditor General regarding create a pool of accountants willing to work in local areas with the requisite skills, the C&AG has entered into an MoU with the Institutes of Chartered Accountants of India to develop a set of online certification courses for accountants and to request you kindly to arrange for wide publicity of this course so that maximum number of potential candidates get to know and apply online for subsequent certification.

The weblink of registration for this certification course is <https://lba.icaiarf.org.in/>.

Encl : As above.

Yours faithfully,

Signed by

Esther Kathar

Date: 02-02-2024 15:49:11

Addl. Secretary to the Govt. of Assam  
Panchyat & Rural Development Department.

**YASHODHARA RAY CHAUDHURI**  
Addl. Deputy Comptroller and Auditor General



भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124

OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL  
OF INDIA  
Pocket 9, Deen Dayal Upadhyaya Marg,  
New Delhi-110 124

✓ Prio. Secy. Pe RD.  
Comptroller & Secy, DOHUA

Office of the Chief Secretary  
Government of Assam  
Dispur, Guwahati-6

SCR No. ....

1864095

Dated: 01.01.2024

Dear

Shri Boothakur

AS DIRECTED  
PLEASE TAKE NECESSARY ACTION  
Secretary, Coordination to



The audit conducted by the Comptroller and Auditor General (C&AG) of India and the Local Fund Auditors designated by the State Governments as well as the reports of successive Finance Commissions have highlighted the inadequacies in maintenance of accounts in the Panchayats and Municipal Bodies. A major problem is the non-availability of suitable accountants in local areas as Chartered Accountants or other qualified accountants may not be interested in taking employment and working in villages and smaller urban areas due to distances from big cities and low remuneration. This problem can largely be addressed by creating a pool of accountants willing to work in local areas and possessing the requisite skill-set to prepare the relatively simple accounts of LSGs.

2. With this end in view, and after consultation with MoHUA, MoPR, MoRD, GoI, the office of C&AG has entered into a Memorandum of Understanding (MoU) with the Institute of Chartered Accountants of India (ICAI) to develop a set of online certification courses for accountants. The ICAI Accounting Research Foundation, a Self-Regulatory Organisation (SRO) under the aegis of the ICAI is running the Courses and would issue the certificates. A one day conference was organised in the CAG office on 1<sup>st</sup> September, 2023 to disseminate information on this initiative, where Senior officials from all the States had attended.

3. The CAG of India launched the course on 16<sup>th</sup> November 2023 on *Audit Diwas* at the O/o the C&AG of India. A brochure on the initiative was also released by the CAG of India (copy enclosed). Four different courses, two each on Rural & Urban sides, have been designed keeping in mind the differing complexities of accounting in different tiers of Local Bodies. Each of these courses run for three months, having a screening test after the first one month and a mains test at

O/o the Principal Secretary  
to the Govt. of Assam  
Panchayat & Rural Dev. Deptt.  
ECR/Dy No. .... 92 .....  
Date: 17/01/24

ECF. 366829

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579  
19/1/2024

the end of the third month for those who clear the screening test. Candidates who clear both the tests would then be awarded a certificate declaring their proficiency, which they may use to seek employment as accountants, as and when required by Local Bodies nearby. This is expected to be a significant contribution towards skill development and over time, create a pool of certified accountants in the local areas, whose services the LSGs could use, as per their requirements.

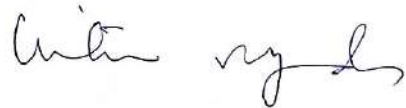
4. The registration for the first such set of courses opened from 1<sup>st</sup> December 2023. The courses will be conducted with the help of e-study materials and online revisionary tutorials in ten different languages. All necessary details may be found in the brochure attached and two fliers prepared by ICAI (copies enclosed). The weblink of registration for this certification course is <https://lba.icaiaif.org.in/>.

✓5. In this regard, I would like to request you to kindly arrange for wide publicity of this course in your State so that the maximum number of potential candidates get to know about this course and apply online to reap the benefits of the course and subsequent certification.

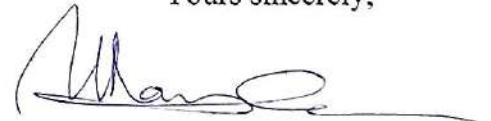
6. This initiative has the potential to significantly strengthen the accountability framework in Local governments and I solicit your co-operation to take it forward.

Encl: 1. Soft copy of brochure.

2. Two fliers.



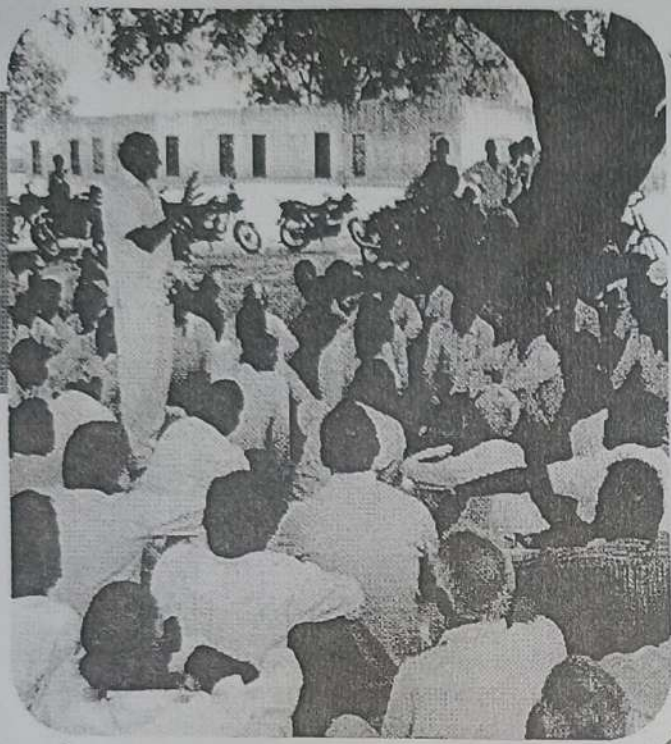
Yours sincerely,



Shri Paban Kumar Borthakur, IAS,  
Chief Secretary to Govt. of Assam,  
Block- C, 3<sup>rd</sup> Floor, Assam Sachivalaya,  
Dispur, Guwahati-781006



# Board for Local Bodies Accountants Certification ICAI Accounting Research Foundation




## CERTIFICATE COURSE FOR ACCOUNTANTS OF PANCHAYATS


— An Initiative of —  
The Institute of Chartered  
Accountants of India  
&  
The Comptroller and Auditor  
General of India


### Certificate Course for Accountants of Panchayats (CAP)

Gram Panchayats (Level 1)

#### Screening Examination : Basics of Accounting (Overview of Cash-Based Accounting System)

 Accounting Concepts, Principles, Conventions and Policies

 Basic Accounting Procedure (Journal Entries, Ledger & Trial Balance, Bank Reconciliation Statement)

 Receipt & Payment Account

Zilla & Block Panchayats (Level 2)

#### Main Examination : Accounting of Panchayats

- C&AG Accounting Formats
- List Of Codes
- E-Gramswaraj
- Mandatory Conditions for Grants for PRIs (XVth FC)
- Hands-on preparation of Panchayats accounts

## Timelines for each Course



**Time for Registration:**  
Throughout the year



**Closure of Batches :**  
Every December 31<sup>st</sup> & June 30<sup>th</sup>



**Screening Examination:**  
One month from close of Registration



**Main Examination:**  
Two months after declaration of result of Screening Examination

## Certificates



Online Certificate to successful candidate



List of certificate holder to be made available in public domain

## Mode of Examination

Two Examinations (For Each Course)

Screening Examination



MCQ based examination

Main Examination



Both objective (MCQ) and subjective questions (hands-on accounts preparation)



To be conducted on prescribed days and time slots at exam centers



Option of using regional languages

## Key Highlights



Skill Development (Learn Cash & Accrual Based Accounting).



Online Course



Eligibility:

- Be minimum 18 years of age
- Have passed the Sr. Secondary School Examination under the 10+2 scheme of a recognised board.



Registration fees: Rs. 590/- (Inclusive of GST)

## Mode of Learning



**Self- Study Material**

- E- Study material
- Pre - recorded revisionary lectures
- MCQ based test



**Live virtual revisionary classes For Main Examination**



Study Materials will be made available in 10 languages currently, with scope for more languages being added later



Regional languages offered as of now are English, Hindi, Marathi, Telugu, Tamil, Odiya, Gujarati, Kannada, Bengali, and Punjabi

## For Qualified Certificate Holder

- Continuing Education & Learning Programme: There will be a mandatory online education of 4 hours in each calendar /financial year, to update the qualified certificate holder about regulations, norms and updations in software application on a continued basis.
- Robust Disciplinary Mechanism

## Expected Benefits

- Course will catalyze accountability & transparency in governance at Local-Self Government (LSGs) level.
- Create opportunities for qualified candidates to work as accountants in LSGs.
- Edge in securing similar opportunities in SMSE sector as well at the local level.



### CERTIFICATE COURSE FOR ACCOUNTANTS OF MUNICIPAL BODIES

An Initiative of  
The Institute of Chartered  
Accountants of India  
&  
The Comptroller and Auditor  
General of India


### Certificate Course for Accountants of Municipal Bodies (CAMB)


Town Panchayats (Level 1)

Municipal Corporation & Municipalities (Level 2)

**Screening Examination : Basics of Accounting**  
(Overview of Accrual-Based Accounting System)

**Main Examination : Accounting of  
Municipal Bodies**

 Accounting Concepts, Principles, Conventions  
and Policies

 Basic Accounting Procedure (Journal Entries,  
Ledger & Trial Balance, Bank Reconciliation  
Statement)

 Preparation of Financial Statements

- Selection of Accounting Policies & Change in Accounting Policies
- National Municipal Accounts Manual (Chart of Accounts, Accounting for Municipal Transactions, Preparation of Financial Statements including opening Balance Sheet)
- Hands-on preparation of Municipal Bodies Accounts.

## Timelines for each Course



**Time for Registration:**  
Throughout the year



**Closure of Batches :**  
Every December 31<sup>st</sup> & June 30<sup>th</sup>



**Screening Examination:**  
One month from close of Registration



**Main Examination:**  
Two months after declaration of result of  
Screening Examination

## Certificates



Online Certificate to successful candidate



List of certificate holder to be made available  
in public domain

## Mode of Examination

Two Examinations (For Each Course)

Screening Examination



MCQ based examination

Main Examination



Both objective (MCQ) and  
subjective questions  
(hands-on accounts preparation)



To be conducted on prescribed days and time  
slots at exam centers



Option of using regional languages

## Key Highlights



Skill Development (Learn Cash & Accrual  
Based Accounting).



Online Course



Eligibility:

- Be minimum 18 years of age
- Have passed the Sr. Secondary School Examination under the 10+2 scheme of a recognised board.



Registration fees: Rs. 590/- (inclusive of GST)

## Mode of Learning



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**Live virtual revisionary classes  
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- Create opportunities for qualified candidates  
to work as accountants in LSGs.
- Edge in securing similar opportunities in  
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JC(B.T.)

DO. No. 21/LGA/Certification Course/134-2023 (Vol-II) 24

**YASHODHARA RAY CHAUDHURI**  
Addl. Deputy Comptroller and Auditor General



सत्यमेव जयते



भारत के निम्नलिखित एवं महालेखापरीक्षक का कार्यालय  
श्री देन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124

OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL  
OF INDIA  
Plot No. 9, Deen Dayal Upadhyaya Marg,  
New Delhi-110 124



Office of the Chief Secretary  
Government of Assam  
Dispur, Guwahati-6

SCR No. ....

1829606

PLEASE TAKE NECESSARY ACTION

Chief Secretary

Dear Shri Boothakub

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O/o the Principal Secretary  
to the Govt. of Assam  
Panchayat & Rural Dev. Deptt.  
ECR/Dy No. 24  
Date 04/01/2024

दूरभाष / Phone : 91-11-23231986

फैक्स / Fax : 91-11-23235350

ई-मेल / E-mail : chaudhuriYR@cag.gov.in

वेबसाइट / Website : www.cag.gov.in



the end of the third month for those who clear the screening test. Candidates who clear both the tests would then be awarded a certificate declaring their proficiency, which they may use to seek employment as accountants, as and when required by Local Bodies nearby. This is expected to be a significant contribution towards skill development and over time, create a pool of certified accountants in the local areas, whose services the LSGs could use, as per their requirements.

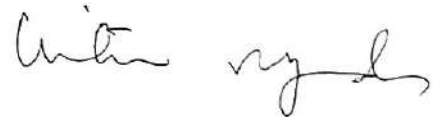
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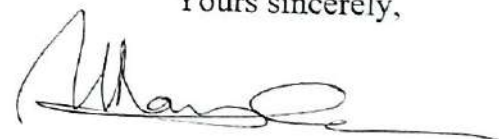
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Yours sincerely,



Shri Paban Kumar Borthakur, IAS,  
Chief Secretary to Govt. of Assam,  
Block- C, 3<sup>rd</sup> Floor, Assam Sachivalaya,  
Dispur, Guwahati-781006

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**Courses for Certified Accountants for Panchayats and Municipal Bodies-regarding.**

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\* **From :** Sanjeet Kumar <sanjeetk.hmp.au@cag.gov.in> Mon, Jan 01, 2024 02:37 PM  
**Subject :** Courses for Certified Accountants for Panchayats and Municipal Bodies-regarding. 4 attachments  
**To :** PABAN KUMAR BORTHAKUR, IAS <cs-assam@nic.in>  
**Cc :** Amit Kumar Mittal <saolb@cag.gov.in>, Sanjeet Shah AAO <shahs.comm@cag.gov.in>

Respected Sir/Madam,

I am directed to forward DO. letter No. 01 /LGA/Certification Course/134-2023 (Vol-II) dated 01.01.2024 on the subject cited above for information and necessary action please.

The weblink of registration for the certification course is: <https://lba.icaiarf.org.in/>.

Kind Regards,

Sanjeet Kumar  
Assistant Administrative Officer/ Local Government Audit  
O/o the C&AG of India,  
Pocket 9, Deen Dayal Upadhyaya Marg,  
New Delhi-110124

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**From:** "PABAN KUMAR BORTHAKUR, IAS" <cs-assam@nic.in>  
**To:** "Sanjeet Kumar" <sanjeetk.hmp.au@cag.gov.in>  
**Sent:** Friday, December 29, 2023 2:18:11 PM  
**Subject:** Re: Courses for Certified Accountants for Panchayats and Municipal Bodies-regarding.

Sir/Madam

I am directed to inform you that the present Chief Secretary of Assam is Shri Paban Kumar Borthakur, IAS  
Kindly rectify the DO letter

Regards

---

**From:** "Sanjeet Kumar" <sanjeetk.hmp.au@cag.gov.in>  
**To:** "PABAN KUMAR BORTHAKUR, IAS" <cs-assam@nic.in>  
**Cc:** "Amit Kumar Mittal" <saolb@cag.gov.in>, "Sanjeet Shah AAO" <shahs.comm@cag.gov.in>  
**Sent:** Friday, December 29, 2023 2:12:11 PM  
**Subject:** Courses for Certified Accountants for Panchayats and Municipal Bodies-regarding.

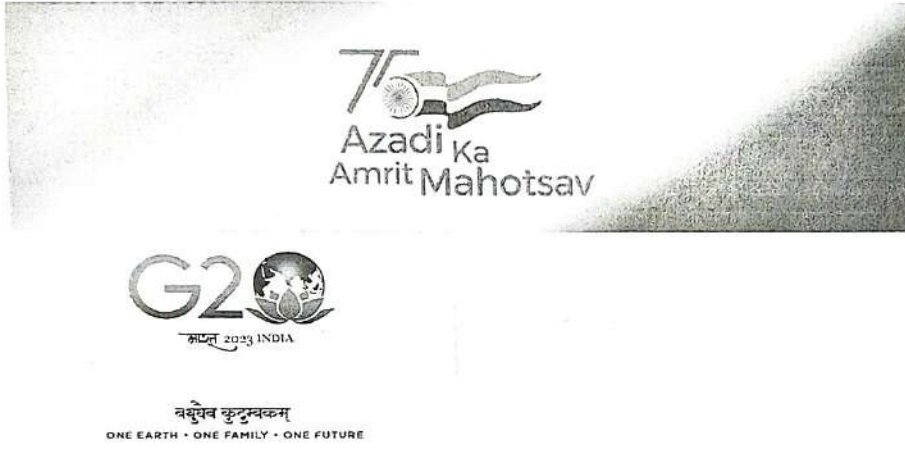
Respected Sir/Madam,

I am directed to forward DO. letter No. 430 /LGA/Certification Course/134-2023 (Vol-II) dated 28.12.2023 on the subject cited above for information and necessary action please.

The weblink of registration for the certification course is: <https://lba.icaiarf.org.in/>.

Kind Regards,

Sanjeet Kumar  
Assistant Administrative Officer/ Local Government Audit  
O/o the C&AG of India,  
Pocket 9, Deen Dayal Upadhyaya Marg,  
New Delhi-110124



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- **Brochure.pdf**  
3 MB
  - **Flier for Municipal Bodies.pdf**  
1 MB
  - **Flier for Panchayats.pdf**  
1 MB
  - **01\_01.01.2024 to Assam.pdf**  
2 MB
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