

Proposal for organising training programme for Local Bodies jointly with your institute in the State of Uttar Pradesh

Committee on Public & Government Financial Management <cpf.aslb@icai.in>

Fri 2022-07-15 13:48

To:bdmfr-up@gov.in <bdmfr-up@gov.in>

Cc:NAMRATA KHANDELWAL- ICAI\CPF&GA\I P MARG DELHI <namrata.khandelwal@icai.in>;Committee on Public & Government Financial Management <cpf_ga@icai.in>;Committee on Public & Government Financial Management <cpf.aslb@icai.in>

📎 2 attachments (440 KB)

Annexure (ATI).docx; 380.pdf;

Mr. Pappu Gupta
Secretary
Urban Training and Research Centre and
Directorate of Local Bodies
Lucknow, UP

प्रिय महोदय

Dear Sir,

Forwarding you the trailing e-mail for organising training programme for the officials of Local Bodies jointly with your organisation. We had sent mail to Director General, U P Academy of Administration and Management and received a communication 'that Local Bodies Department of UP having a separate training institute and it would be better if we may approach your organisation for the above mentioned subject' (copy attached).

Therefore, you are requested to kindly go through the same and looking forward for your positive and early response in this regard.

सादर /With Kind Regards,

सचिवालय / Secretariat,
सार्वजनिक और सरकारी वित्तीय प्रबंधन समिति
Committee on Public & Government Financial Management,
भारतीय सनदी लेखाकार संस्थान, / The Institute of Chartered Accountants of India,
"आईसीएआई भवन", ए -29, सेक्टर 62, / "ICAI Bhawan", A-29, Sector 62,
नोएडा, भारत। / Noida, India

Secretariat Ph. No.: 0120-3045985



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From: Committee on Public & Government Financial Management <cpf.aslb@icaai.in>

Sent: Thursday, July 7, 2022 13:45

To: ati-up@nic.in <ati-up@nic.in>

Cc: NAMRATA KHANDELWAL- ICAI\CPF&GA\I P MARG DELHI <namrata.khandelwal@icaai.in>; Committee on Public & Government Financial Management <cpf_ga@icaai.in>

Subject: Proposal for organising training programme for Local Bodies jointly with your institute in the State of Uttar Pradesh

Sri. L. Venkateshwar Lu
Director General
U P Academy of Administration and Management
Uttar Pradesh

Dear Sir,

Sub: *Proposal for organising training programme for Local Bodies jointly with your institute in the State of Uttar Pradesh*

Improved financial reporting and management at Local Bodies is the need of hour to increase their operational accountability & transparency which ultimately helps them in sound decision-making and also delivering good services to the citizens, developing infrastructure in the Country and raising funds from capital market and other financial institutions.

The Institute of Chartered Accountants of India (ICAI) through its Committee on Public and Government Financial Management (CP&GFM) is also working towards improving the financial reporting and financial management in the Government in India (including Local Bodies) by prescribing accrual based Accounting guidance for Local Bodies, i.e., Accounting Standards for Local Bodies (30 ASLBs issued till date which are available at https://www.icaai.org/post.html?post_id=1527), providing technical inputs on Government accounting related matters within India and building capacity of the accounts/finance officials of various tiers of Government by various means such as, organising various workshops/ training programmes (recordings available at https://icaaitv.com/category.php?cat_id=22) and developing e-learning modules (recordings available at https://icaaitv.com/category.php?cat_id=21).

Since various endeavours of Government such as Smart City Scheme and/or Atal Mission for Rejuvenation and Urban Transformation (AMRUT) Scheme and Fifteenth Finance Commission have been linked to improvement in financial reporting in Local Bodies, there is a need to build capacity of staff of Local Bodies in the area.

As your esteemed institute is also one of the important stakeholders involved in capacity building exercise in Local Bodies in India, the ICAI proposes to jointly organise training programmes for the officials of Local Bodies on 'Implementation of Double Entry Accrual Accounting System and Financial Management Reforms in Local Bodies (LBs)' in collaboration with your Institute for the officials of Urban Local Bodies (ULBs) in the State of Uttar Pradesh to highlight the significance of on-going municipal accounting reforms and address the issues in implementation of the same.

An Annexure containing details of our proposal for jointly organising training programme in collaboration with your esteemed training institute is enclosed for your kind consideration and further action in this regard. The programmes may be organised virtually or physically. The programme structure for the training programme may be finalised mutually keeping into consideration specific training requirements of officials of ULBs.

We look forward to your positive response in this regard. We hope that this collaboration would benefit the Local Bodies and society at large.

Thanking you,

Yours Sincerely,

CA. Kemisha Soni
Chairperson

CA. Sridhar Muppala
Vice-Chairperson

Committee on Public & Government Financial Management,

Secretariat Ph. No.: 0120-3045985
E-mail: cpf.aslb@icai.in; cpf_ga@icai.in



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Proposal for jointly organising training programmes for the officials of Local Bodies (ULBs)

Theme of the Training Programme:

- Implementation of Double Entry Accrual System of Accounting and Financial Management Reforms in Local Bodies

Duration of the Training Programme:

- One Day/Two Days

Objectives:

- To explore and understand different means of financing urban infrastructure, effective management of internal resources and expenditure, effective budgeting and improving accountability etc. so as to make Local Bodies financially self-reliant and sustainable.
- To highlight the significance of on-going accounting reforms with specific reference to conversion of accounts from single entry to double entry accrual system of accounting, various issues and challenges and various case studies on the transitional process.
- To focus on the importance of accounting reforms in leveraging the raising of funds from new means such as capital market.
- To provide a platform for sharing experience of different States and build upon lessons learnt through case studies/ success stories, etc.

Targeted Participants:

- Top and middle level officials associated with Finance and Accounts Sections of Local Bodies.

(Participants for the training programme may be identified and suggested by the State/ respective state training institute)

No. of participants: 50 to 60 participants

Training Methodology:

- Training is conducted in an interactive form and includes a number of case studies.
- Training participants are provided the background materials and also the PPTs of the faculties.

Faculty:

- Faculty comprises of professional experts having relevant experience in the field of accrual accounting implementation and audit in Local Bodies/ Government, conversion projects, etc.

Tentative list of suggested areas for the Training Programme:

- Conversion of accounts of Local Bodies from cash basis to accrual basis of accounting:
 - Preparation of Opening Balance Sheet
 - Practical issues/ challenges in implementation of Accrual Accounting System
 - Restructuring of Chart of Accounts under accrual system of accounting
 - Transitional process to accrual accounting - A case study/ success stories
- Financial Statement Analysis and Importance of Financial Statements in Decision making under Accrual System of Accounting
- Accrual based Accounting framework for Local Bodies in India:
 - National Municipal Accounting Manual
 - Accounting Standards for Local Bodies
- Accounting for Fixed Assets, Current Assets and Liabilities
- Status of Local Bodies under Income Tax, Goods & Service Tax and its Compliances
- Improving Accountability of Local Bodies towards Citizens and their participation in Municipal Budgeting:
 - Participatory Budgeting
 - Performance Measurement and Reporting by Local Bodies
- Financial planning for Municipal Infrastructure:
 - Enhancing Revenue
 - Innovative means of Funding
 - Raising fund through Capital market

Financial Implications:

- Expenditure for organising the above training programme may be borne jointly by State Government/respective training Institute and ICAI as suggested below:
 - Cost to be borne by ICAI:
 - TA/DA expenses of Faculty
 - Honorarium to Faculty
 - Background material for participants
 - Cost with regard to other logistic arrangements to be borne by the State Government/respective training institute.
- In case of virtual training programme, there will be no financial implications on State Government/respective Urban Development Department. In that case, all the cost pertaining to platform and honorarium to faculties shall be borne by the ICAI.