



**GOVERNMENT OF NAGALAND
DIRECTORATE OF MUNICIPAL AFFAIRS
NAGALAND : KOHIMA**



In collaboration with
**COMMITTEE ON PUBLIC AND GOVERNMENT
FINANCIAL MANAGEMENT
INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

Training Programme on
**'FINANCIAL TRANSPARENCY &
ACCOUNTABILITY IN URBAN LOCAL BODIES'**

**Date : 24th & 25th May 2023
Time : 09:30 AM - 05:00 PM**

Venue: Conference Hall, Hotel De-Oriental Grand, Kohima.

Chairperson : Day-I (24th May 2023)
SMT. KEVILENUO SOLO
Deputy Director, DMA

Day-II (25th May 2023)
SHRI. WACHUSIE KATIRY
Deputy Director, DMA

----- Day-I (24th May 2023) -----

Time	Topic	Faculty
9:30 -10:00 AM	Registration and Breakfast	
10:00 AM to 10:30 AM	Welcome Address	Shri. Solesul Tholre Additional Director & HoD, DMA
	Existing Accounting System in ULBs of Nagaland	Smt. Temjenrenla Kechü Joint Director, DMA
10:30 AM to 11:30 AM	Accrual Accounting for Local Bodies <ul style="list-style-type: none"> • Fundamentals & Benefits of Accrual Accounting System • Cash vis-à-vis Accrual Accounting System 	CA. Suman Chaudhury
11:30 AM to 01:00 PM	Preparation of Opening Balance Sheet under accrual accountingsystem <ul style="list-style-type: none"> • Determination of opening balances of assets and liabilities • Necessary adjustments to be made • Significant disclosures to be made 	CA. Suman Chaudhury
1:00 – 2:00 PM	LUNCH	
02:00 PM to 03:30 PM	Conversion of accounts of ULBs from cash system to double entry accrual accounting system <ul style="list-style-type: none"> • Practical issues/ challenges in conversion process • Significant accounting policies and disclosures • Case studies/success stories 	CA. Pankaj Goel
3:30 PM to 5:00 PM	Accounting and Auditing System in ULBs <ul style="list-style-type: none"> • Current status of accounting and auditing system • Requirement to mandate accounting reforms: amendments in existing laws & rules • How can ICAI and CAs support in improving accounting and auditing system in ULBs 	CA. Pankaj Goel

----- Day-II (25th May 2023) -----

Technical Session	Topic	Faculty
9:30 - 10:00 AM	Breakfast	
10:00 AM to 11:30 AM	Restructuring of chart of accounts under accrual system of accounting	CA R S Murali
11.30 AM to 1:00 PM	Implementation of double entry accrual accounting system in computerized environment <ul style="list-style-type: none"> • Using IT packages for implementation 	CA R S Murali
1:00-2:00 PM	LUNCH	
2:00 PM to 3:30 PM	Making Self-Sufficient and Self Sustainable Municipal Bodies in India <ul style="list-style-type: none"> • Revenue Augmentation • Innovative and new means of raising finances <ul style="list-style-type: none"> ✓ Mezzanine financing ✓ Public Private Partnership (PPP) ✓ Municipal Bonds 	CA R S Murali
3:30 PM to 5:00 PM	Local Government Taxation Matters: Status and compliances <ul style="list-style-type: none"> • GST • TDS 	CA. Suman Chaudhury
	Vote of Thanks	LOVITOLI K ACHUMI Assistant Director, DMA