



भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

19<sup>th</sup> April 2024

Sh. Nitesh Kumar Jha  
Secretary  
Panchayati Raj Department  
Uttarakhand

Dear Sir,

**Sub: Proposal to support in capacity building of account/ finance staff of RLBs of state of Uttarakhand**

**Greetings from the Committee on Public and Government Financial Management (CPGFM) of the Institute of Chartered Accountants of India (ICAI)!!**

73<sup>rd</sup> Constitutional Amendments Act empowered the panchayats by devolving them powers for better planning, service delivery and implementation of schemes. As per Fifteenth (XV) Finance Commission 2021-2026, total size of grant to local government is Rs. 4,36,361 crores, out of which a sum of Rs. 2,36,805 is earmarked for Rural local bodies (RLBs)/panchayats. Considering the quantum of funds devolved to RLBs, it is necessary to have a robust system for effective monitoring of public expenditure in place. XV Finance Commission also recommended online availability of unaudited annual accounts of the previous year and audited accounts for the year before previous year as an entry level condition to avail grants.

**Role of ICAI:**

ICAI is the apex body in the field of accountancy and auditing. ICAI, a partner in nation building, is also involved in on-going accounting reforms and improvement of financial reporting and public financial management in various Government entities/departments including RLBs in India. ICAI has got more than 170 branches spread across the tier I & II cities of the Country.

The ICAI through CPGFM is involved in sensitising the concerned officials and society at large about benefits of accounting reforms by organising various workshops/ training programmes, developing e-learning modules available at [https://icaity.com/category.php?cat\\_id=21](https://icaity.com/category.php?cat_id=21). The Committee is also providing technical support for Certificate Courses for Accountants of Panchayats and Municipal Bodies (i.e., a joint initiative of ICAI & O/o C&AG) details of which are available at <https://lba.icaiarf.org.in/>

**Committee hereby proposes:**

- 1) To jointly organise capacity building programme/ webinars of accounts/finance staff of RLBs of state of Uttarakhand** with special reference to 'E-Governance, Accounting and Auditing in Rural Local Bodies' to empower Rural India/Panchayats (tentative programme structure is enclosed as Annexure A). The programme structure



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may be finalised mutually considering specific training requirements of staff. The programmes/webinars may also be conducted in regional language.

- 2) To enter into a Memorandum of Understanding (MoU) for continuous skill development of accounts/finance officials of RLBs of state of Uttarakhand** on mutually agreed themes such as Accounting, Budgeting, Auditing, Direct Tax and Goods and Service Tax, Accounting and Auditing in IT environment and other related contemporary topics (*a copy of MoU entered by ICAI through CPGFM with the Commissioner of Treasuries and Accounts, Government of Tamil Nadu is enclosed herewith for your kind reference*). Suggested terms of MoU are as follows:
- The trainings may be organised in class-room as well as in virtual mode.
  - Minimum number of participants should be 50.
  - The classroom trainings should be organised preferably in the capital of the State.
  - The soft copy of the background material will be provided.
  - Wherever Auditorium/ITT labs are available within ICAI Premises, their usage will also be offered depending upon their availability.
  - ICAI will bear only the cost of faculty.
  - Other arrangements will be required to be made by your department.

We hope that this initiative will go a long way in setting up a quality structure for robust and transparent accounting framework at the Local Bodies.

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

Please revert us for any further clarification/query.

Thanking You,

Yours sincerely,

**CA. Kemisha Soni**  
**Chairperson**

**CA. Prasanna Kumar D**  
**Vice-Chairperson**

Committee on Public and Government Financial Management  
The Institute of Chartered Accountants of India  
CPGFM Secretariat: 0120-3045985  
E-mail: [cpf.aslb@icai.in](mailto:cpf.aslb@icai.in); [cpf\\_ga@icai.in](mailto:cpf_ga@icai.in)  
CPGFM Portal: <https://cpgfm.icai.org/>  
CPGFM Twitter Handle: @cpgfmicai

**Encl: as above**



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Annexure

**Proposal for jointly organising training programmes for staff  
of Rural Local Bodies**

**Theme of the Training:**

- Towards Empowered Rural India/Panchayats

**Duration of the Training:**

- One Day/Two Days

**Targeted Participants:**

- Staff associated with Finance and Accounts Sections of Rural Local Bodies (Participants for the training may be identified and suggested by the State/ respective rural development department)

**No. of participants:**

- Minimum 50 & maximum 100 participants (classroom programmes)
- Minimum 50 & maximum 500 participants (virtual programmes)

**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 accounting and auditing of panchayats, accounting softwares, etc.

**Tentative list of topics for the Training:**

1. Accounting for Panchayats
  - Requirements
  - Benefits
  - The way forward
2. Accounting and Auditing System in Panchayats of respective State



# भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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- Analysis of existing accounting and auditing system
  - Gap Analysis
  - Possible solutions
3. E-Governance System - Strengthening Panchayats through Information and Communication Technology (ICT)
- Overview of e-Panchayat Mission Mode Project (MMP)
  - Software applications under e-Panchayat MMP
  - Implementation of e-governance system in panchayats - issues and challenges
4. Overview of E-gramwaraj Platform
5. Effective implementation of Government schemes in rural areas
- Requirement of uniform accounting reporting system for schemes
  - Audit for effective implementation of scheme and utilisation of scheme funds
6. Asset Management in Panchayats
- Existing asset management system
  - National Asset Directory
7. Goods and Service Tax (GST)
- Overview
  - Applicability
  - Compliance requirements
8. Income Tax & Tax Deducted at Source (TDS)
- Overview of Income Tax and TDS
  - Relevant applicable provisions for panchayats
  - Compliances requirements
9. Empowering Panchayats : Augmenting Revenue
- Import Export Code
  - Farm to Consumer (e-Commerce)
  - Organic Certification

### Financial Implications:

- In case of physical training programme, expenditure may be borne jointly by State Government/ respective panchayat or rural department and ICAI as suggested below:

- Cost to be borne by ICAI:



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- TA/DA expenses of Faculty
  - Honorarium to Faculty
  - Background material for participants
- Wherever Auditorium is available within ICAI Premises, their usage will also be offered depending upon their availability. But in that case, catering expenses will be required to be reimbursed by your department.
  - Cost with regard to other logistic arrangements to be borne by the State Government/ respective panchayat or rural department.

In case of virtual training programme, there shall be no financial implications on State Government/ respective panchayat or Rural Department. In that case, all the cost pertaining to platform and honorarium to faculties shall be borne by the ICAI.





### **ABSTRACT**

Treasuries and Accounts Department – Memorandum of Understanding (MoU) between the Government of Tamil Nadu and the Institute of Chartered Accountant of India (ICAI) - Capacity Building – Knowledge transfer, skill development of officers of the Treasuries and Accounts Department – Permission/Sanction - Orders – Issued.

### **FINANCE (T&A-III) DEPARTMENT**

G.O. (Ms) No. 361

Dated: 28.11.2022.

சுபகிருது வருடம், கார்த்திகை-12,  
திருவள்ளூர் ஆண்டு -2053.

Read:

1. From the Commissioner of Treasuries and Accounts, Letter No.30940/P1/2022, Dated: 01.09.2022.
2. From the Commissioner of Treasuries and Accounts, Letter No.33944/P1/2022, Dated: 10.10.2022.

### **ORDER:**

In the letter 1st read above, the Commissioner of Treasuries & Accounts has informed that:-

- i. The Treasuries & Accounts is deputing around 700 officers in the rank of Additional Directors/Joint Directors/Chief Accounts Officer's and Assistant Accounts Officers to various Departments, Government Corporations and Boards as Financial Controller/Financial Advisor/ Chief Accounts Officer's.
- ii. The responsibilities of the officers include handling of financial services, finalization of Accounts, Internal Auditing, Budgeting, Filing of Tax returns, Statutory Obligations etc., In order to upgrade the skills of these officers, continuous knowledge Transfer is required. Techno-Managerial Training is key to enhance the professional skills of the officers.
- iii. A Memorandum of Understanding with premier professional bodies will be very helpful in improving the skills of the officers of the Treasuries & Accounts Department and also Finance Department.
- iv. A draft Memorandum of Understanding was sent to the Institute of Chartered Accounts of India and they have duly placed the agenda before the Management Committee of the Institute of Chartered Accounts of India, New Delhi. Now, the Institute of Chartered Accountants of India, New Delhi has cleared the draft Memorandum of Understanding and they are willing to partner with Government, Finance Department.
- v. Hence, the Commissioner of Treasuries and Accounts has requested to accord permission for entering into an Memorandum of Understanding for knowledge Transfer which will go a long way in honing the skills of the officials of that Department and keep abreast of the latest developments, which will enhance the quality of work rendered.

[P.T.O]

2. Further, the Institute of Chartered Accountants of India has informed that CA Sripriya K, CCM of the Institute of Chartered Accountants of India has been nominated to handle this from the Institute of Chartered Accountants of India side and in the Memorandum of Understanding it has been informed to nominate one representative from the Finance Department – Government of Tamil Nadu to coordinate with the representative of the Institute of Chartered Accountants of India for the smooth functioning of capacity building programme.

3. In this regard, the Commissioner of Treasuries & Accounts has requested the Government to accord permission for entering into a Memorandum of Understanding with the Institute of Chartered Accountant of India (ICAI) to Knowledge transfer, skill development of officers of the Treasuries and Accounts Department.

4. In the letter 2<sup>nd</sup> read above, the Commissioner of Treasuries & Accounts has informed that the total strength of officers in the Treasuries and Accounts Department is 719, comprising Additional Directors, Joint Directors, Chief Accounts officers, Accounts officers and Assistant Accounts officers. He has furnished the list of the training programme proposed upto 31.10.2023 and requested to sanction a sum of Rs.5,84,750/- as detailed below:-

S.L. No.	Name of the training	No of Trainees	Costing/Batch	Total cost (In Rs.)
1.	Training on GST	150	Free of cost provided by ICAI	NIL
2.	Accounting in ICT environment, Financial Accounting and Tally	135	<ul style="list-style-type: none"><li>• Computer lab free of cost provided by ICAI at Chennai.</li><li>• Food and refreshments Rs.350*06days*45persons*03 batches.(Rs.95,000/- per batch)</li><li>• Training Kit Rs.750*135 persons.</li><li>• Contingency expenses.</li></ul> <b>Total - A</b>	<p>2,83,500/-</p> <p>1,01,250/-</p> <p>10,000/-</p> <b>3,94,750/-</b>
3.	Basics in Income Tax and GST	100	<ul style="list-style-type: none"><li>• Hall free of cost provided by ICAI at Chennai</li><li>• Food and Refreshments Rs.350*03days*50persons*02batches(Rs.95,000/- per batch)</li><li>• Training Kit Rs.750*100 persons.</li><li>• Contingency expenses</li></ul> <b>Total - B</b>	<p>1,05,000/-</p> <p>75,000/-</p> <p>10,000/-</p> <b>1,90,000/-</b>
<b>Grand Total (A+B)</b>				<b>5,84,750/-</b>

5. The Government after careful examination of the proposal of the Commissioner of Treasuries and Accounts accord permission to the Commissioner of Treasuries and Accounts for execution of Memorandum of Understanding (MoU) with the Institute of Chartered Accountant of India (ICAI) for knowledge transfer, skill development of officers of the Treasuries and Accounts Department. The draft Memorandum of Understanding is annexed to this order. The Government also accord financial sanction for a sum of Rs.5,84,750/- (Rupees five lakh eighty four thousand seven hundred and fifty only) for the food, refreshments and training kits to the trainees.



6. The expenditure sanctioned in para-5 above shall be debited to the following Head of Account under the Demand No.16-02– Directorate of Treasuries and Accounts.

“2054 - 00 Treasury and Accounts Administration – 095  
Directorate of Accounts and Treasuries - State's  
Expenditure - AA Commissioner of Treasuries and  
Accounts – 372 Training - 01 Training”

**(IFHRMS DPC 2054-00-095-AA-372 01)**

7. Necessary additional funds of Rs.5,84,750/- will be provided in Revised Estimates / Final Modified Appropriation 2022-2023. Pending provision of such funds, the Commissioner of Treasuries and Accounts, Chennai-35 is authorized to draw and disburse the amount sanctioned in para-5 above and he is also directed to include the above item of expenditure while sending the budget proposal for Revised Estimates / Final Modified Appropriation 2022-2023 to the Finance (Public) Department, at the appropriate time without fail.

8. This orders issues with the concurrence of Finance (Public) Department U.O. No.3108476/ Finance (Public)Department / 2022, dated:28.11.2022 and ASL No. 1890 (One thousand eight hundred and ninety) (IFHRMS ASL No. 2022111890 )

**(BY ORDER OF THE GOVERNOR)**

**N. MURUGANANDAM  
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT.**

To

The Commissioner of Treasuries and Accounts, Chennai-35.  
The Institute of Chartered Accountant of India (ICAI), Chennai -34  
The Principal Accountant General (A&E/ Audit), Chennai-18.

Copy to:

The Finance (Public/ BG-II/W&M-I) Department, Secretariat, Chennai-9.  
Stock File/ Spare Copy.

**//FORWARDED / BY ORDER//**

  
**SECTION OFFICER**  
28/11/2022



**MEMORANDUM OF UNDERSTANDING**

**Between**

**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA (ICAI)**

**And**

**COMMISSIONER OF TREASURES AND ACCOUNTS,  
GOVERNMENT OF TAMIL NADU**

**FOR**

**KNOWLEDGE TRANSFER, SKILL DEVELOPMENT OF OFFICERS OF  
FINANCE DEPARTMENT**

## MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (MoU) is made on this..... day of November 2022 at .....

### BETWEEN

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**, a statutory body set up by an Act of Parliament viz. The Chartered Accountant Act, 1949, having its Head Office at 'ICAI Bhawan', P.O.Box No.7100, Indraprastha Marg, New Delhi- 110002 (hereinafter referred to as 'ICAI') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assignees of the ONE PART:

### AND

**TREASURIES AND ACCOUNTS, GOVERNMENT OF TAMIL NADU** having its office at Nandanam, Chennai — 600 035 represented by the COMMISSIONER OF TREASURES AND ACCOUNTS (hereinafter referred to as 'CTA - GOTN') which expression shall, include its successors in office and wherever the context so admits, mean and permitted assignees of the OTHER PART.

'ICAI' and 'CTA - GOTN' are hereinafter collectively referred to as 'Parties' and individually as 'Party'.

**WHEREAS** the **INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA** offering capacity building for the officials of the Finance, Treasuries and Accounts department of Government of Tamil Nadu.

**AND WHEREAS** the CTA - GOTN is willing to avail the services of the ICAI for capacity building Programmes for the officials of the Finance department, Government of Tamil Nadu. ✓

**By this MoU, the parties hereto have decided to cooperate; collaborate and further agree as under:** ✓

#### 1. Objective

The objective of this MoU is to establish mutual co-operation between the parties hereto for knowledge transfer, skill development of officers of the Treasuries and Accounts department, Government of Tamil Nadu. ✓

#### 2. Scope of Co-operation

- 2.1 The CTA - GOTN will nominate the officials for capacity building. —
- 2.2 The ICAI will provide platform for knowledge transfer and skill development at their training Centres in Chennai. In case of virtual programmes, the programme will be organised through digital platform of ICAI. ✓

- 2.3 The ICAI will provide the course material in soft copy and necessary guidance to the participants. ✓
- 2.4 The ICAI will cover the subjects of finalization of accounts, Internal Auditing, Budgeting, Filing of Tax returns, Statutory Liabilities and related topics. ✓
- 2.5 Any other activities within the ambit of knowledge transfer and skill development with the mutual consent of the parties hereto. ✓
- 2.6 The schedule of capacity building programme will be finalized to the mutual consent of the parties hereto. ✓

### **3. Implementation of the MoU**

The CTA - GOTN will nominate one nodal officer to coordinate with the representative of ICAI for the smooth functioning of capacity building programmes. ✓

### **4. Binding of the MoU**

This MoU is not intended to create a legal relationship and its provisions are not intended to give rise to legal rights, obligations or liabilities and no part of this MoU shall be construed to make either party a partner, an agent or legal representative of the other for any purpose. ✓

### **5. Confidentiality, Intellectual Property and Use of Name and Logo**

- 5.1 Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data received from or given to the other Party during the period of the implementation this MoU or any other agreements made pursuant thereto. ✓
- 5.2 The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time. ✓
- 5.3 Each party may use the name, logo and / or official emblem of other party for the purposes of this MoU with the prior written approval of other Party. ✓

### **6. Amendment**

Either Party may request in writing a revision, modification or amendment of all or any part of this MoU and any revision, modification or amendment agreed to by the Parties shall be presented in writing and shall form part of this MoU. ✓

## **7. Term and Termination**

- 7.1 This MoU shall come into force on the date of its signing by the parties and shall remain in force for a period of 5(five) years and thereafter it may be further extended with written mutual consent of the parties.
- 7.2 Either party may terminate this MoU by giving 60 days prior notice in writing to the other. In case of termination of this MoU for any reason, CTA - GOTN and/ or ICAI may continue to use the training materials *already in use*.

## **8. Dispute Resolution**

As this MoU is not intended to create a legal relationship between the parties any difference or dispute between the parties concerning the interpretation and/or implementation and/or application of any of the provisions of this MoU shall be settled amicably through mutual consultation and/or negotiation without recourse to any third party or court.

## **9. Contacts**

Each party hereby designates and appoints below its nodal officers with overall responsibility for implementing this MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this memorandum.

### **For the CTA - GOTN:**

The Commissioner of Treasuries and Accounts,  
Perasiriyar K.Anbazhagan Maligai,  
3<sup>rd</sup> Floor, Anna Salai, Nandanam, Chennai -600 035  
Telephone: 91-044, 24321761, 24321764, 24321065  
Email: [dta.tn.nic@in](mailto:dta.tn.nic@in)

### **For ICAI:**

Secretary, The Institute of Chartered Accountants of India, ICAI Bhawan,  
Indraprastha Marg, New Delhi - 110002  
Off: 011-30110404  
Email: [secretary@icai.in](mailto:secretary@icai.in)

## **10. Further Acts and Assurances:**

Each party agrees to execute and deliver all such further instruments and to do and perform all such further acts and things, as shall be necessary and required to carry out the provisions of this MoU and to consummate the transactions contemplated herein.



For and on behalf of Finance Department, Government of Tamil Nadu	For and on behalf of The Institute of Chartered Accountants of India
Signed by  <b>COMMISSIONER OF TREASURIES AND ACCOUNTS, Government of Tamil Nadu</b>	Signed by  <b>Secretary, Institute of Chartered Accountants of India</b>

Witness:

1.

2.

**N.MURUGANANDAM,  
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT**

**//TRUE COPY//**

**SECTION OFFICER.**  
28/11/22  
28/11/2022



தமிழ்நாடு தமில்நாடு TAMILNADU 16 DEC 2022  
Commissioner of Treasuries  
and Accounts -  
Government of Tamil Nadu  
Chennai. 35  
MEMORANDUM OF UNDERSTANDING

CT 213425  
M. KAIRUNISA  
STAMP VENDOR  
No. 18, P. S. 4 and 2nd Street,  
Nandanam, Chennai - 600 035.  
L. No: 1347/B2/2021  
Mobile : 9789906039

THIS MEMORANDUM OF UNDERSTANDING (MoU) is made on this 20<sup>th</sup> day of December 2022 at Chennai.

BETWEEN

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- 7.1 This MoU shall come into force on the date of its signing by the parties and shall remain in force for a period of 5(five) years and thereafter it may be further extended with written mutual consent of the parties.
- 7.2 Either party may terminate this MoU by giving 60 days prior notice in writing to the other. In case of termination of this MoU for any reason, CTA - GOTN and/ or ICAI may continue to use the training materials already in use.

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**For the CTA - GOTN:**


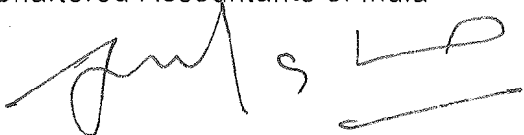



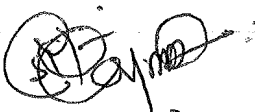
The Commissioner of Treasuries and Accounts,  
Perasiriyar K.Anbazhagan Maligai  
3<sup>rd</sup> Floor, Anna Salai. Nandanam, Chennai -600 035  
Telephone: 91-044. 24321761. 24321764, 24321065  
Email: [dta.tn.nic@in](mailto:dta.tn.nic@in)

**For ICAI:**

Secretary, The Institute of Chartered Accountants of India, ICAI Bhawan,  
Indraprastha Marg. New Delhi - 110002  
Off: 011-30110404  
Email: [secretary@icai.in](mailto:secretary@icai.in)

**10. Further Acts and Assurances:**

Each party agrees to execute and deliver all such further instruments and to do and perform all such further acts and things, as shall be necessary and required to carry out the provisions of this MoU and to consummate the transactions contemplated herein.

<p>For and on behalf of Finance, Department, Government of Tamil Nadu</p> <p>Signed by </p> <p><b>COMMISSIONER OF TREASURIES AND ACCOUNTS, Government of Tamil Nadu</b> <i>K. Vijayendran Pandiam - IAS</i></p>	<p>For and on behalf of The Institute of Chartered Accountants of India</p> <p>Signed by </p> <p><b>Secretary, Institute of Chartered Accountants of India</b></p>
<p><b>Witness</b></p> <p>1.  Name: <b>Tmt.S.Shoba, B.Com., ACA., ICWA</b> Designation: Additional Director (Admin) O/o Commissionerate of Treasuries and Accounts, Chennai – 35.</p> <p>2.  Name: <b>Selvi E.Nalini, B.Sc., ACA</b> Designation: Additional Director (National Pension Scheme) O/o Commissionerate of Treasuries and Accounts, Chennai – 35.</p>	<p><b>Witness</b></p> <p>1.  Name: <b>SRI PRIYA KUMAR</b> Designation: Member, Central Council, ICAI (2022-25)</p> <p>2.  Name: <b>Dr. T. PARAMASIVAN</b> Designation: <b>Additional Director (Tech), ICAI, Chennai.</b></p>