



5<sup>th</sup> May 2025

Shri M.H Khan  
Additional Chief Secretary  
Panchayati Raj & Rural Development  
Manipur

Respected Sir,

**Sub: Proposal to organize training programmes/ webinars and enter a MoU for skill development for staff of Rural Local Bodies of Manipur.**

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

The Panchayats were empowered by the 73rd Constitutional Amendment Act, which devolved significant powers to enhance planning, service delivery, and scheme implementation. According to the Fifteenth Finance Commission (2021-2026), a total grant of Rs. 4,36,361 crores have been allocated to local governments, with Rs. 2,36,805 crores specifically earmarked for Rural Local Bodies (RLBs)/Panchayats. In the light of the substantial funds devolved to RLBs, the establishment of a robust system for effectively monitoring public expenditure is deemed crucial. Additionally, the Fifteenth Finance Commission has recommended that the online availability of unaudited annual accounts for the previous year and audited accounts for the year before the previous year be made a prerequisite for availing grants.

#### **Role of ICAI:**

As you may be aware that the ICAI, set by an Act of Parliament, is the apex body in the field of accountancy and auditing serving the nation since 1949. ICAI, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. As a partner in nation building, ICAI 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 177 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://icaitv.com/category.php?cat\\_id=21](https://icaitv.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/>

#### **The Committee hereby proposes:**

- 1. To jointly organise capacity building programme/ webinars of accounts/finance staff of RLBs of State of Manipur** 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 may be finalised mutually considering specific training requirements of staff. The programmes/webinars may also be conducted in regional language.



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Additionally, it is worth mentioning that the Committee has previously organised a series of two-day training batches for approx. 650 staff of the Commissionerate of Rural Development Department, Gujarat, at various ICAI branches across Gujarat. The brochure for these programmes is enclosed as **Annexure B**.

2. **To enter into a Memorandum of Understanding (MoU) for continuous skill development of accounts/finance officials of RLBs of State of Manipur** 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 also enclosed as **Annexure C** 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 Rural Local Bodies and society at large.

Please revert us for any further clarification/query.

Thanking You,

Yours sincerely,

CA. Mangesh Pandurang Kinare  
Chairman  
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)

CA. Pankaj Shah  
Vice-Chairman

Encl: as above



**Annexure A**

**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
  - 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:
    - 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.



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- 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.





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श्रमयोग • संगठन • समृद्धि

**75**  
Azadi Ka  
Amrit Mahotsav

**G20**  
भारत 2023  
ONE EARTH • ONE FAMILY • ONE FUTURE

## 2 days' Training Programme for Accounting Staff of Rural Development Agencies, Gujarat (For Effective Implementation of Accounting Guidelines of Various Rural Development Schemes)

### Key Highlights

Understanding  
accounting of rural  
development schemes of  
Gujarat

15 Batches at ICAI  
Branches across  
Gujarat

50 Participants in  
each Batch

Possible  
solutions  
to their schemes  
specific queries

Question & Answer  
session after each  
session

Gujarati  
Language



CA. Aniket Sunil  
Talati  
President, ICAI



CA. Ranjeet Kumar  
Agarwal  
Vice- President, ICAI



CA. Kemisha Soni  
Chairperson,  
CPGFM



CA. Prasanna Kumar D  
Vice-Chairperson,  
CPGFM

*Organised by*  
**Committee on Public & Government Financial Management**  
*Jointly with*  
**Commissionerate of Rural Development, Gujarat**

**Gujarat**

**Sept - Nov, 2023**



## Topics Covered

Day 1	Day 2	
<b>Overview of Basics of Accounting</b> <ul style="list-style-type: none"><li>All components of assets and liabilities</li><li>What is Financial reporting</li><li>What are the financial reports of an entity and how are financial reports prepared</li><li>Interpreting financial statement</li><li>Bank Reconciliation Statements</li></ul>	<b>Introduction to MS-Excel</b> <ul style="list-style-type: none"><li>Excel Functions including Pivot Table</li></ul>	
<b>Overview of Basics of Auditing</b> <ul style="list-style-type: none"><li>Segregation of duties: Concept of Maker – Checker and Approver</li><li>Risks and Controls</li><li>What are Vouchers supporting documents</li><li>Books and records to be maintained by an entity</li><li>Audit and Different types of Audits – Pre Audit, Internal Audit, RBIA of Schemes, Statutory Audit &amp; AG Audit</li><li>Importance of IT Security and password controls</li></ul>	<b>Financial aspects of implementation of:</b> <ul style="list-style-type: none"><li>National Rural Livelihood Mission</li><li>Pradhan Mantri Awas Yojna – Grameen</li><li>Sawachh Bharat Mission schemes</li><li>Mahatma Gandhi National Rural Employment Guarantee Schemes, &amp;</li><li>Pradhan Mantri Krishi Sinchayee Yojna 2.0 scheme (including pre-audit)</li></ul>	
<b>Income from Salaries – Taxability and Exemptions</b> EPF, ESI, Gratuity (organisation perspective)	<b>Introduction to Tally</b> <ul style="list-style-type: none"><li>How is data stored in tally – fixed width &amp; de-limited concepts</li><li>Understanding of Types of Vouchers in Tally (Cash Vouchers, Bank Vouchers, Journal Vouchers &amp; Other Vouchers)</li><li>Cost Centre in Tally – What &amp; Why</li><li>Opening a Company (schemes) in Tally</li><li>Creating &amp; Altering ledgers and groups</li></ul>	
<b>Public Financial Management System (PFMS) (Concept + Practical aspects)</b>	<b>Passing entries in Tally</b> Receipt, Payment, Journal, Expenses, Closing Entries, TDS, Module – Entries and Reporting, Printing of above Vouchers, Preparation of Financial Statements, Generating Reports in Tally & Downloading to MS Excel, Maintenance of Fund Flow of Schemes in Tally, BRS in Tally	
<b>Single Nodal Agency (SNA)</b> Accounting for specific transactions Year End Liability & Contingent Liabilities	<b>Overview of TDS &amp; TCS provisions and its applicability on Government bodies</b> Accounting for TDS (Sections 194 C, 194 J, 194 IA) Filing of returns, TDS under GST, Input Tax Credit	
<div><h3>EMPOWERING RURAL INDIA</h3></div>		
<div></div>		
<b>Training Duration</b>	2 Days in each batch	
<b>Mode</b>	Classroom (at ICAI Branches )	
<b>Targeted Participants</b>	674+ Accounting Staff of Rural Development Agencies, Gujarat	
<b>Language</b>	Gujarati	
<b>Timings</b>	10 A.M. – 6:15 P.M.	
Tentative Schedule		
ICAI Centre	No of Batches	Proposed Dates
Ahmedabad	4	4th & 5th Sept., 2023
		11th & 12th Sept., 2023 (2nd 3rd & 4th Batch)
Vadodara	3	20th & 21st Sept., 2023
		3rd & 4th Oct., 2023
		5th & 6th Oct., 2023
Bharuch	1	9th & 10th Oct., 2023
Surat	1	6th & 7th Nov., 2023
Rajkot	4	18th & 19th Oct., 2023
		20th & 21st Oct., 2023
		25th & 26th Oct., 2023
		27th & 30th Oct., 2023
Jamnagar	1	1st & 2nd Nov., 2023
Vapi	1	16th & 17th Oct., 2023







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 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**

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 DEPARTMENT, 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:**


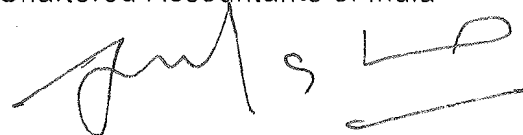
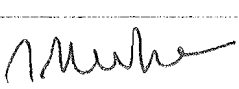


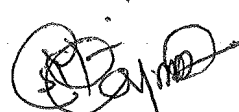
The Commissioner of Treasuries and Accounts,  
Perasiriyar K.Anbazhagan Maligai  
3<sup>rd</sup> Floor, Anna Salai. Nandanam, Chennai -600 035  
Telephone: 91-044. 24321761. 24321764, 24321065  
Email: [dta.tn.nic@in](mailto:dta.tn.nic@in)

**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.

<p>For and on behalf of Finance, Department, Government of Tamil Nadu</p> <p>Signed by </p> <p><b>COMMISSIONER OF TREASURIES AND ACCOUNTS,</b> Government of Tamil Nadu <i>K. Vijayendran Pandian - 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. </p> <p>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. </p> <p>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. </p> <p>Name: <b>SRI PRIYA KUMAR</b> Designation: Member, Central Council, ICAI (2022-25)</p> <p>2. </p> <p>Name: <b>Dr. T. Paramasivan</b> Designation: <b>Additional Director (Tech),</b> <b>ICAI, Chennai.</b></p>