

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

**NEW DELHI
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**CERTIFICATE COURSES FOR ACCOUNTANTS OF PANCHAYATS AND
MUNICIPAL BODIES**

There are shortfalls in the preparation of accounts across various tiers of Local Self Government (LSG) as evident from the audit conducted by the C&AG and Local Fund auditor, various reports prepared by governing departments of LSGs and as highlighted by progressive Finance Commissions. One of the primary reasons is the shortage of competent accountants in adequate numbers willing to work in Local Self Governments (LSGs), particularly in the lower tiers and remote localities. The six tiers of LSGs are District Panchayats (DPs), Block Panchayats (BPs) and Gram Panchayats (GPs)/ Village Panchayat in case of Panchayati Raj Institutions (PRIs) and Municipal Corporations, Municipalities and Town Panchayats (TPs) in case of Urban Local Bodies.

To address this shortfall, the Comptroller and Auditor General of India (CAG) and the Institute of Chartered Accountants of India (ICAI) have entered into a Memorandum of Understanding (MOU) for collaborating to develop a set of online courses of different categories of LSGs to create a pool of accountants, preferably drawn from contiguous areas of LSGs, who would be willing to work as accountants in LSGs in their local areas.

The Certification Course was launched on the Audit Diwas, 2023 at the Comptroller & Auditor General's office, which is generally observed on the 16th of November. Efforts have been made to make the Course practical oriented, so that the students are able to prepare the accounts of Local Government Units where they are engaged.

After enrolment of the first Batch by the end of February 2024, the Screening Exam for the first Batch was conducted in April 2024 and results declared on 10th May 2024. Total candidates who registered for the two Courses (PRI & ULB) were 619

candidates initially. 364 candidates appeared for the exam out of which 232 qualified. Rate of qualifying the Screening Exam was 64.17% and 62.9% in PRI and ULB, respectively.

The result of the first Screening Exam is now live on website and emails, and messages are being sent to candidates. The Main Exam will be held sometime in July 2024 as two months is stipulated for study of course material for the Mains.

In the meanwhile, registration is in full swing for the second Batch. For the second Batch, the registrations started in March and there have been 550 plus registrations till date.

Various State governments are coming forward to give a fillip to this endeavor. Special Secretary to Government of West Bengal has written to Mayor/ Municipal Commissioner of all Municipal Corporations, Municipalities/ Notified Area Authorities of West Bengal to sponsor nominations from their offices. In Rajasthan, all accounting personnel of the ULBs have been directed by the Department concerned to enroll for the Course. In Sikkim, all accounting personnel have been mandated to enroll for the Course.