



## CERTIFICATE COURSE FOR ACCOUNTANTS OF MUNICIPAL BODIES

An Initiative of  
The Institute of Chartered  
Accountants of India  
&  
The Comptroller and Auditor  
General of India

### Certificate Course for Accountants of Municipal Bodies (CAMB)

Town Panchayats (Level 1)

Municipal Corporation & Municipalities (Level 2)

**Screening Examination : Basics of Accounting**  
(Overview of Accrual-Based Accounting System)

**Main Examination : Accounting of  
Municipal Bodies**



Accounting Concepts, Principles, Conventions  
and Policies



Basic Accounting Procedure (Journal Entries,  
Ledger & Trial Balance, Bank Reconciliation  
Statement)



Preparation of Financial Statements

- Selection of Accounting Policies & Change in Accounting Policies
- National Municipal Accounts Manual (Chart of Accounts, Accounting for Municipal Transactions, Preparation of Financial Statements including opening Balance Sheet)
- Hands-on preparation of Municipal Bodies Accounts.

## Timelines for each Course



### Time for Registration:

Throughout the year



### Closure of Batches :

Every December 31<sup>st</sup> & June 30<sup>th</sup>



### Screening Examination:

One month from close of Registration



### Main Examination:

Two months after declaration of result of Screening Examination

## Certificates



Online Certificate to successful candidate



List of certificate holder to be made available in public domain

## Mode of Examination

Two Examinations (For Each Course)

Screening Examination



MCQ based examination

Main Examination



Both objective (MCQ) and subjective questions (hands-on accounts preparation)



To be conducted on prescribed days and time slots at exam centers



Option of using regional languages

## Key Highlights



Skill Development (Learn Cash & Accrual Based Accounting).



Online Course



Eligibility:

- Be minimum 18 years of age
- Have passed the Sr. Secondary School Examination under the 10+2 scheme of a recognised board.



Registration fees: Rs. 590/- (inclusive of GST)

## Mode of Learning



### Self- Study Material

- E- Study material
- Pre - recorded revisionary lectures
- MCQ based test



### Live virtual revisionary classes For Main Examination



Study Materials will be made available in 10 languages currently, with scope for more languages being added later



Regional languages offered as of now are English, Hindi, Marathi, Telugu, Tamil, Odiya, Gujarati, Kannada, Bengali, and Punjabi

## For Qualified Certificate Holder

- Continuing Education & Learning Programme: There will be a mandatory online education of 4 hours in each calendar /financial year, to update the qualified certificate holder about regulations, norms and updations in software application on a continued basis.
- Robust Disciplinary Mechanism

## Expected Benefits

- Course will catalyze accountability & transparency in governance at Local-Self Government (LSGs) level.
- Create opportunities for qualified candidates to work as accountants in LSGs.
- Edge in securing similar opportunities in SMSE sector as well at the local level.



## CERTIFICATE COURSE FOR ACCOUNTANTS OF PANCHAYATS


— An Initiative of —  
The Institute of Chartered  
Accountants of India  
&  
The Comptroller and Auditor  
General of India

### Certificate Course for Accountants of Panchayats (CAP)

Gram Panchayats (Level 1)

**Screening Examination : Basics of Accounting**  
(Overview of Cash-Based Accounting System)

 Accounting Concepts, Principles, Conventions and Policies

 Basic Accounting Procedure (Journal Entries, Ledger & Trial Balance, Bank Reconciliation Statement)

 Receipt & Payment Account

Zilla & Block Panchayats (Level 2)

**Main Examination : Accounting of Panchayats**

- C&AG Accounting Formats
- List Of Codes
- E-Gramswaraj
- Mandatory Conditions for Grants for PRIs (XVth FC)
- Hands-on preparation of Panchayats accounts

## Timelines for each Course



**Time for Registration:**  
Throughout the year



**Closure of Batches :**  
Every December 31<sup>st</sup> & June 30<sup>th</sup>



**Screening Examination:**  
One month from close of Registration



**Main Examination:**  
Two months after declaration of result of Screening Examination

## Certificates



Online Certificate to successful candidate



List of certificate holder to be made available in public domain

## Mode of Examination

Two Examinations (For Each Course)

Screening Examination



MCQ based examination

Main Examination



Both objective (MCQ) and subjective questions (hands-on accounts preparation)



To be conducted on prescribed days and time slots at exam centers



Option of using regional languages

## Key Highlights



Skill Development (Learn Cash & Accrual Based Accounting).



Online Course



Eligibility:

- Be minimum 18 years of age
- Have passed the Sr. Secondary School Examination under the 10+2 scheme of a recognised board.



**Registration fees: Rs. 590/-** (inclusive of GST)

## Mode of Learning



**Self- Study Material**

- E- Study material
- Pre - recorded revisionary lectures
- MCQ based test



**Live virtual revisionary classes For Main Examination**



Study Materials will be made available in 10 languages currently, with scope for more languages being added later



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## For Qualified Certificate Holder

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- Create opportunities for qualified candidates to work as accountants in LSGs.
- Edge in securing similar opportunities in SMSE sector as well at the local level.