

**General Course No: 14 Accounts and Audit of PRIs and Urban Local Bodies/ Municipal Corporation including Preparation of ATIR w.e.f 23.01.2023 to 28.01.2023**

<b>Course Duration</b> 5 days	<b>Session timing:</b> Session I: 10:00 am to 11:15 pm Session II: 11:30 am to 12:45 pm Session III: 02:00 pm to 3:15 pm Session IV: 3:30 pm to 4:45 pm		<b>Break timing:</b> Tea Break: 11:15 to 11:30 am Lunch Break: 12:45 to 02:00 pm Tea Break: 3:15 to 03:30 pm	
<b>Day</b>	<b>Session I</b>	<b>Session II</b>	<b>Session III</b>	<b>Session IV</b>
<b>Day 1</b> 23.01.2023  (Monday)	Inauguration and Course Briefing	Evolution of PRIs, Legislative/Constitutional Framework of PRIs	Background for 73 <sup>rd</sup> Amendment to the Constitution. Details of Articles inserted in the 73 <sup>rd</sup> Amendment for devolution of power to the PRIs and its actual accomplishment.	Functions of a model local Government, Formation & Structure of Gram Panchayat, Panchayat Samiti & Zilla Parishad, their functions
	<b>Director General</b>	<b>Dr Airpeace Well Rani, Asst. Professor Synod College Shillong</b>		
<b>Day 2</b> 24.01.2023  (Tuesday)	Financial & Accounting Framework of PRI	Panchayat's Fund and need for fiscal decentralization and devolution. Need for devolution of funds to PRIs as untied. Need for raising own resources.	PRI Accounting System and Govt. Accounting systems – Rules and certain guidelines thereof, including GASAB. Necessity of Accounting in PRIs	Constitutional Provisions on Accounting Framework of PRIs and Accounting System prevailing in PRIs in different States. Classification of Accounting Heads. Computerisation of Accounting System in Panchayats. Model Accounting System & PRIASoft. eGramswaraj and AuditOnline.
	<b>Faculty from College</b>		<b>Kh. Tomba Meetei, SAO O/o the PAG (Au) Manipur</b>	
<b>Day 3</b> 25.01.2023  (Wednesday)	Historical Perspective of ULBs: Evolution of Municipalities and Municipal Corporations in India; Enactment of Constitutional Provisions	Constitution and Organisation of ULBs, Powers and Functions of ULBS	Accounting System of ULBs; understanding accrual system of accounting; accounting principles; codification structure in ULB accounting system	
	<b>Dr Airpeace Well Rani, Asst. Professor Synod College Shillong</b>		<b>Faculty from O/o the PAG (Au) Meghalaya</b>	
<b>26.01.2023</b>	<b>HOLIDAY – REPUBLIC DAY</b>			
<b>Day 4</b> 27.01.2023  (Friday)	Public Works and its accounting system; Stores and its accounting system; health and sanitation and its accounting system.	Reconciliation procedure; financial statement. Audit Exercise	Budget of ULBs, Audit of Municipal Fund, Special Fund, Grants and Audit Points	Audit of Loans borrowed by ULBs; its Accounting system; sinking fund and audit points
	<b>Faculty Support from O/o the PAG (Au) Assam</b>		<b>Faculty Support from O/o the PAG (Au) Assam</b>	

<b>Day 5</b> <b>28.01.2023</b> <b>(Saturday)</b>	Auditing Framework of PRIs and ULBs – Audit Mandate, Scope of Audit and Auditing Standards	Auditing Guidelines for PRIs and ULBs – Provisions of Regulations on Audit & Accounts, C&AG's TGS Practice Guide	Draft Paras relating to PRIs and ULBs, preparation of ATIR	Course End Test <b>Core Faculty (Gen)</b> Valediction
	<b>Rahul Kumar, Sr. DAG O/o the PAG (Au) Tripura</b>			<b>Director General</b>