

### Training programme on Double Entry Accounting System for officials of ULBs

#### Storyline...

The client was the Commissionerate of Municipal Administration (CMA) of Tamil Nadu, India.

MaGC® (formerly NCRCL®) conducted training for the officials of Urban Local Bodies (ULB) of Tamilnadu, India on the Municipal Accounts Manual, Municipal Budget Manual and Double Entry Accounting System.

#### Once upon a time...

MaGC had earlier updated the Municipal Accounts Manual in line with National Municipal Accounting Manual (NMAM) and developed a Municipal Budget Manual for the Commissionerate of Municipal Administration. The CMA's office planned to provide preliminary training on these manuals and introduction to fundamentals of Double Entry Accounting to the officials of ULBs in Tamilnadu.

#### Moving on...

A total of 702 officials of ULBs were identified at various levels from Municipal Commissioners to Junior Assistants. The trainees were categorised into three levels viz. Level 1, Level 2 and Level 3 based on the level of training required.

MaGC prepared the training courseware. The courseware included reading material for the trainees, exercises and/or case studies for each lesson and solutions for the exercises and case studies. The training courseware exercises focused on transactions relating to recording income, expenditure, preparation of financial statements, preparing outcome budget preparing MIS report and so on.



The training faculty included persons with experience in modern accounting systems as well as persons with experience of working in ULBs.

Assessment forms which included pre-training questionnaire and post-training questionnaire were given to the trainees for evaluating their knowledge levels before and after the training. Feedback forms were also distributed to each batch after completion of training. The training methodology was fine-tuned based on the feedback received after each training batch.

A training report was submitted covering the analysis made with the data collected in the feedback forms to the CMA and World Bank.

#### Finally...

MaGC trained close to 700 officials. The sessions were kept interactive and lively. The exercises and case studies ensured practical learning and were well appreciated by the participants. The level of understanding of the participants improved significantly after the training programme. The overall feedback from the participants was very positive and encouraging.