



Fax Message No. 7025 /ICAR HQ.

Dated. 18/4/2013

No. of Pages. 6

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI**

F.No.5-1/2008-CDN (A&A)

Dated the 18th April, 2013

To

- i) All Directors/Projects Directors of ICAR Research Institutes/NRCs/Bureaus/ZCUs
- ii) Project Coordinators/Coordinated Research Projects/Zonal Coordinators
- iii) CF&AO/Sr. F&AO/F&AO of the Institutes/National Research Centre/Bureaus/Project Directorate of ICAR

SUB: Revised Scheme and syllabus for Training and Examination of employees of the Indian Council of Agricultural Research in Audit and Accounts Examination.

Sir,

The revised scheme and syllabus for Training and Examination of employees of the Indian Council of Agricultural Research (ICAR) in Audit and Accounts matters as approved by the Hon'ble Agriculture Minister and President of ICAR is being uploaded on ICAR website for information (Annexure-A & B).

The revised scheme may be circulated among the staff members for information.

Yours faithfully,

(G.P. Sharma)

Deputy Director (Fin.)

DISTRIBUTION:

- i. All Officers/Sections, ICAR, Krishi Bhavan, New Delhi including Krishi Anusandhan Bhavan I & II, NASC, Pusa, New Delhi
- ii. PD, DIPA
- iii. ADG (CDN)/ADG (PIM)
- iv. Director (A)
- v. DS (A) (Estt. II)
- vi. Sr. PPS to Secretary, DARE & DG, ICAR/PPS to Additional Secretary, DARE & Secretary, ICAR/PPS to AS&FA, DARE/ICAR and PS to Chairman, ASRB/ND, NAIP
- vii. Shri Hans Raj, Information System Officer, (DKMA) KAB-1 for uploading the above mentioned letter with enclosures on ICAR Web-Site.
- viii. Secretary (Staff Side), CIJSC, NRC on Meat, Hyderabad
- ix. Guard file
- x. Spare copies-10

ANNEXURE-A**SCHEME FOR TRAINING AND EXAMINATION OF EMPLOYEES OF THE I.C.A.R. IN AUDIT & ACCOUNTS MATTERS.**

1. Object of the Scheme:

The object of the Scheme is to equip the employees of the I.C.A.R. Hqrs. and its Institutes/Centres/Regional and Sub-stations with a sound knowledge of the Financial Rules, Administrative Procedure and Audit and Accounts Regulations such as Fundamental Rules, Supplementary Rules, CCS (Pension) Rules, CCS (Leave) Rules, and G.F.R.s., Income Tax, delegation of powers, Fundamental Principles of Book keeping & Accounting, etc. as adopted in the Council.

2. Eligibility:

Any employee in the Council holding any post in the Administrative or Finance & Accounts Wing the maximum of whose grade pay does not exceed Rs. 4200/- and having minimum 3 years service shall be eligible to sit for the examination. The period of 3 years will be determined on the basis of service rendered up to 31st March of the year in which the examination is to be held.

3. Training:

The Council will arrange for the training of the candidates who are desirous of taking the examination. The training shall be for a period of about three months in all.

- (i) The training will be imparted at the ICAR Headquarters and at all Institutes of the Council provided the minimum number of candidates is not less than five. Where, however, the number of trainees is less than five, the Council will endeavour to supply the candidates with cyclostyled notes on the portion prescribed for the examination. Candidates working in the Regional and Sub-stations where there are no facilities for imparting training will also be given cyclostyled material covering the syllabus and shall have to prepare for the examination on their own.
- (ii) Candidates are expected to study the subject themselves. The training imparted by the Council is intended to be a sort of help to the candidates to supplement their study.
- (iii) At the Institutes the lectures will normally be delivered by the Officer-in-Charge of the Finance & Accounts Wing. Where such officer is a Comptroller/CF&AO/SF&AO/F&AO, he will distribute the work amongst officers in the Audit & Accounts Wing. At the ICAR Headquarters, the Director (Finance) will allocate the work among the officers in the Finance Division. The Officer selected for delivering lectures will be sanctioned honorarium as per the prevailing rate.
- (iv) It will be the duty of the lecturer to provide the lecture notes incorporating therein the latest orders on the subject.

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-2-

The syllabus will be approved by the Secretary, ICAR and circulated to all the Directors. The papers for the examination will be as follows:

<u>S.No.</u>	<u>Subject</u>	<u>Time</u>	<u>Maximum marks</u>
1.	Essay, Précis and Draft and English/Hindi Grammar	3.00 hrs	150
2.	Finance and Accounts	3.00 hrs	150
3.	Service Rules (Theory)	3.00 hrs.	150
4.	Service Rules (Practical)	3.00 hrs.	150
5.	Auditing (Theory & Practical)	2.00 hrs.	100
Total: -			<u>700</u>

The examination will be conducted by the ICAR/ASRB at selected Centres. All the Papers will be set both in English and Hindi. Candidates will have the option to give examination either in English or in Hindi.

4. Each candidate will be given not more than six chances to pass the examination. If a candidate gives his name for the examination and is permitted by the ICAR/ASRB to take the examination, it shall count as one chance irrespective of whether he actually appears for the examination or not. However, if due to unavoidable circumstances the candidate is not in a position to appear for the written examination after having been permitted to do so, he may withdraw his candidature provided, he furnishes full justification for such withdrawal and the ICAR/ASRB, is satisfied with the reasons given.

5. The qualifying marks for passing shall be an average of 45% with not less than 40% marks in each paper. Any candidate who has passed in particular paper will not be required to repeat that paper provided he/she gets not less than 60% marks in that paper. For the paper-Essay, Précis & Draft – this limit will be 50%.

6. Where a candidate is required to take the examination at a Centre which is away from his place of duty, he shall be entitled to TA. No daily allowance will, however, be admissible in such cases. The payment of traveling allowance as above will be admissible only for the first two attempts. Thereafter, the candidate shall have to appear for the examination at his own expenses.

7. Incentives:

The successful candidates will be eligible for promotion to the post of Junior Accounts Officer in the grade pay of Rs.4200/- in PB-2 Rs.9, 300-34,800 at the Institute and Headquarters of the Council subject to availability of vacancies and on the recommendation of the DPC. Upon such appointment as Junior Accounts Officer he/she would be eligible for grant of two (2) advance increments in addition to normal pay fixation increment under Rule 13 of CCS (RP) Rules, 2006.

ANNEXURE-B**Subjects for ICAR Audit and Accounts Examination.**

<u>S. No.</u>	<u>Subject</u>	<u>Time</u>	<u>Maximum marks</u>
1.	Essay, Précis and Draft and English/Hindi Grammar	3.00 hrs	150
2.	Finance and Accounts	3.00 hrs	150
3.	Service Rules (Theory)	3.00 hrs.	150
4.	Service Rules (Practical)	3.00 hrs.	150
5.	Auditing (Theory & Practical)	2.00 hrs.	100
Total: -			<u>700</u>

Syllabus for the above subjects:**1. Essay, Précis and Drafting:**

- i) Essay on a current topic
- ii) Précis of a correspondence or of notes on official subject
- iii) Drafting of an official letter or Office Memorandum bearing on the subject matter of
- iv) Questions on English/Hindi Grammar.

2. Finance and Accounts:**(A) Financial Rules.**

- i) Rules and Bye-laws of the ICAR Society and Financial powers delegated there under.
- ii) Central Government compilation of the General Financial Rules.
- iii) Delegation of Financial Powers Rules, 1978.

(B) Budgeting:

- i) Funds of the ICAR Society.
- ii) Preparation of Budget and Revised Estimates for:
 - a) Revenue Receipts & Capital Receipts
 - b) Revenue Expenditure & Capital Expenditure
 - c) Loans and Advances and
 - d) Pension and other Retirement benefits
- iii) Sanction of Budget Estimates
- iv) Control of expenditure
- v) Appropriation and Re-appropriation of Funds.
- vi) Preparation of Plan Document viz EFC/SFC
- vii) Revolving Funds Scheme, Externally Aided Projects & IRGS Schemes.

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-2-

(C) Principles of Commercial Accounting:

- i) Accounting Concepts and Convention.
- ii) Book keeping up to Trial Balance.
- iii) Preparation of Trading Account, Profit & Loss Account and Balance Sheet.
- iv) Receipts & Payments Account, Income & Expenditure Account and Balance Sheet.
- v) Bank reconciliation Statement.
- vi) Depreciation.
- vii) Rectification of errors.

(D) Tax Related matters:

- i) Income tax on salary and TDS on various payments
- ii) Service Tax.
- iii) Professional Tax.

Suggested Books:**Finance and Accounts**

- i) Rules and Bye-laws of ICAR Society.
- ii) Central Govt. Compilation of the G.F.R. 2005, including amendments
- iii) Delegation of Financial Powers Rules, 1978.
- iv) Delegation of Powers in ICAR.
- v) Book-keeping & Accounting (Any standard book on the subject)
- vi) Standard Books on Income Tax, Service Tax etc.

3. Service Rules (Theory)

- (i) Fundamental Rules.
 - a) Definitions – Rule 9.
 - b) General conditions of Service Rules 10 to 18.
 - c) Pay Rules 19 to 40.
 - d) Additions to Pay Rules 44 to 48-B.
 - e) Deputation out of India – Rules 50 to 51-A.
 - f) Dismissal, Removal and Suspension Rules 52 to 55.
 - g) Retirement Rules 56.
 - h) Joining Time Rules.
 - i) Foreign Service Rules 109 to 127.
- (ii) Supplementary Rules: S.Rs. 1 to 12 and Rules relating to T.A. excluding S.R 64, 82 to 88-B, 105-A, 105-B, 107 to 113, 120, 127 to 129, 131, 132, 140, 144, 148 to 150, 164-A, 165 to 188.
- (iii) Central Services (Medical Attendance) Rules, 1944.
- (iv) Advances to Government Servant: Interest bearing & Non-Interest bearing.
- (v) C.C.S. (General Provident Fund), Rules, 1960.
- (vi) C.C.S. (Conduct) Rules, 1964.
- (vii) C.C.S. (CCA) Rules, 1965.
- (viii) C.C.S. (Temporary Services) Rules, 1965.
- (ix) C.C.S. (Leave) Rules, 1972.
- (x) C.C.S. (Pension Rules), 1972 and New Pension Schemes.
- (xi) C.C.S. Receipt & Payment Rules, 1983.
- (xii) C.C.S. (LTC) Rules, 1988.
- (xiii) C.C.S. (Revised Pay) Rules, 2008.

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4. Service Rules (Practical) with books.

Practical questions on the subjects mentioned in the Service Rules (Theory).

Suggested Books:

- i) Fundamental Rules & Supplementary Rules (FR&SR): General Rules.
- ii) Central Services (Medical Attendance) Rules, 1944.
- iii) Advances to Government Servant: Interest bearing & Non-Interest bearing.
- iv) CCS (GPF) Rules, 1960.
- v) CCS (Conduct) Rules, 1964.
- vi) CCS (CCA) Rules, 1965.
- vii) CCS (Temporary Service) Rules, 1965.
- viii) CCS (Pension) Rules, 1972 and New Pension Scheme
- ix) CCS (Leave) Rules, 1972.
- x) CCS (Receipt & Payment) Rules, 1983.
- xi) CCS (LTC) Rules, 1988.
- xii) CCS (Revised Pay) Rules, 2008.

5. Auditing.

- I Duties and responsibilities of the officers of the Audit and Accounts Wings of the Council.
- II General Principles and Rules of Audit (Chapter 6 to 11 of ICAR Audit Manual)
- III Supplementary Audit Instructions regarding procedure of Audit. (Chapter 12 to 23 of ICAR Audit Manual)
- IV Local Audit (Chapter 24 to 26 of ICAR Audit Manual)
- V Raising and pursuance of objections (Chapter 27 of ICAR Audit Manual)
- VI Statutory Audit (Chapter 28 of ICAR Audit Manual)

Suggested Book

ICAR Audit Manual.