



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN, NEW DELHI

Fax Message No. 1803 ICAR HQ.

Dated 19/11/10

No. of Pages 6

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

Dated the 18th Nov, 2010.

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 for Training and Examination of employees of the Indian Council of Agricultural Research In Audit and Accounts Examination.

Sir,

The revised scheme for Training and Examination of employees of the Indian Council of Agricultural Research (ICAR) In Audit and Accounts matters as approved by the Governing Body, ICAR is being uploaded on ICAR website for information.

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

Yours faithfully,

Sy2
18/11/10

(Sunita Arya)

Finance & Accts. Officer

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. Sr. PPS to Secretary, DARE & DG, ICAR/PPS to Additional Secretary, DARE & Secretary, ICAR/PS to AS&FA, DARE/ICAR and PS to Chairman, ASRB/ND, NAIP
- v. Shri Hans Raj, Information System Officer, (DIPA) KAB-1 for posting the above mentioned letter with enclosures in ICAR Web-Site.
- vi. Secretary (Staff Side), CJSC, Room No. 516, Krishi Bhavan, New Delhi
- vii. Guard file
- viii. Spare copies-10

REVISED 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, G.F.R.s. etc. as adopted in the Council.

2. Eligibility:

Any employee in the Council holding any post in the Administrative or 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 upto 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 Audit & Accounts Wing. Where such officer is a Senior Finance & Accounts Officer or Chief Finance & Accounts Officer, 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.

Contd.....2/-

-2-

The syllabus and reference books for study 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.	Precis 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 ASRB at selected Centres. Papers for Precis and Draft will be set both in English and Hindi (if there are candidates who are willing to answer 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 ASRB to take the examination, it shall count as one chance irrespective of whether he actually writes the examination or not. However, if due to unavoidable circumstances the candidate is not in a position to write the examination after having been permitted to do so, he may withdraw his candidature provided, he furnishes full justification for such withdrawal and the 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- Precis & 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 payment of 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 advance increments in addition to normal pay fixation increment under Rule 13 of CCS (RP) Rules, 2006.

Subjects for ICAR Audit and Accounts Examination.

<u>S.No.</u>	<u>Subject</u>	<u>Time</u>	<u>Maximum marks</u>
1.	Precis 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 in respect of above items (Subjects).**1. Precis and Drafting:**

- Precis of a correspondence or of notes on official subject _____
- Drafting of an official letter or Office Memorandum bearing on the subject matter of (i) _____
- Questions on English Grammar.

Note: In case of Hindi medium Grammar will also be in Hindi.

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

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

(B) Budgeting:

- Funds of the ICAR Society.
- Preparation of Budget and Revised Estimates for:
 - Revenue Receipts
 - Recurring Expenditure
 - Capital Expenditure
 - Loans and Advances and
 - Pension and other Retirement benefits
- Sanction of Budget Estimates
- Budgeting control of expenditure
- Reconciliation of Accounts
- Surrender of anticipated savings
- Re-appropriation of funds
- Supplementary Grant
- Budget Forms and Returns

Contd...2/-

-2-

(C) Payment and Accounting Procedures:

- i) Preparation of Bills and their payments.
- ii) Maintenance of Cash Books and other initial Accounts records.
- iii) Compilation of monthly accounts and their submission.
- iv) Preparation of Annual Accounts and their certification by Audit.

(D) Principles of Commercial Accounting:

- i) Book keeping upto Trial Balance.
- ii) Preparation of Trading Account, Profit & Loss Account and Balance Sheet.
- iii) Receipts & Payments Account, Income & Expenditure Account and Balance Sheet.

Reference Books:**Finance and Accounts**

- i) Rules and Bye-laws of ICAR Society.
- ii) Central Govt. Compilation of the G.F.Rs.
- iii) Delegation of Financial Powers Rules, 1978
- iv) Delegation of Powers in ICAR.
- v) Double Entry Book-keeping by J.R. Batliboi.

3. Service Rules (Theory)**Fundamental Rules.****Chapter No. II.**

- a) Definitions -- Rule 9.
- b) General conditions of Service Rules 10 to 18.
- c) Pay Rules 19 to 43.
- 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) Compulsory Retirement Rules 56 to 57.
- h) Joining Time Rules 105 to 108-A.
 - i) Foreign Service Rules 109 to 127.
 - ii) Supplementary Rules: S.Rs. 1 to 12 and Rules relating to T.A. excluding S.Rs. 64, 82 to 88-B, 93 to 104, 105-A, 105-B, 107 to 113, 117 to 122, 127 to 129, 131, 132, 136 to 141-A, 144, 145, 145-A, 148 to 151, 155-A to 156-A, 158-A, 159, 164-A, 165 to 189
 - iii) The C.C.S. (Leave) Rules 1972.
 - iv) Pension Rules (CCS Pension Rules) 1972 and New Pension Schemes.
 - vi) C.C.S. (Temporary Services) Rules, 1965.
 - vii) C.C.S. (CCA) Rules, 1965.
 - viii) C.C.S. (RP) Rules, 1986.
 - ix) Central Services (Medical Attendance) Rules, 1944.
 - x) House Building Advance Rules.
 - xi) C.C.S. (Conduct) Rules, 1964.
 - xii) General Provident Fund (CCS) Rules.

Contd...3/-

-3-

4 Service Rules (Practical) with books.

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

Reference Books:

- i) Fundamental Rules.
- ii) Supplementary Rules.
- iii) CCS (Leave) Rules, 1972.
- iv) CCS (Temporary Service) Rules, 1965.
- v) CCS (Pension) Rules, 1972 and New Pension Scheme
- vi) CCS (CCA) Rules, 1965.
- vii) CCS (RP) Rules, 1986.
- viii) Central Services (Medical Attendance) Rules, 1944.
- ix) CCS (Conduct) Rules, 1964.
- x) GPF (CCS) Rules, 1960.

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.

- a) Audit of Expenditure.
- b) Audit of classification.
- c) Audit of Receipts.
- d) Audit of Stores and Stocks.
- e) Audit of Debt, Deposit and Remittance Transactions.
- f) Audit of Commercial Accounts.

III Supplementary Instructions regarding procedure of Audit.

- a) General Audit of Payments.
- b) Audit of pay and allowances and personal claims.
- c) Contingent Audit.
- d) Pension Audit
- e) Audit of Contracts.
- f) Grant-in-Aid Audit.
- g) Audit of Deposits, Loans and Advances.
- h) Internal Audit.

Raising and pursuance of objections.

Reference Books

ICAR Audit Manual.