

IMMEDIATE



Indian Council of Agricultural Research

Krishi Bhawan, New Delhi – 110001

F.No.:Fin.-7-2/2021-IU

Dated:25.08.2021

**Sub: Certification Audit of ICAR consolidated Accounts 2020-21 by Office of the DGA
(Agriculture Food & Water Resources), New Delhi**

Please find herewith **Audit Memo No SAR 02(Point No. 15) Annexure C & R** dated 23.08.2021 received from the Audit Team, Office of the Director General of Audit (Agriculture Food & Water Resources), New Delhi for conducting the Certification Audit of ICAR Consolidated Annual Accounts for the year 2020-21.

2. The requisite information/records/replies may be furnished immediately by return e-mail of the Inspection Unit so that the consolidated information may be submitted to the Audit Team.

(G P Sharma)
Director (Finance)

Encl: As above

To,

The Finance & Accounts Officers,
All ICAR Units

**Office of the Director General of Audit
(Agriculture, Food and Water Resources)
New Delhi**

**Camp: Room no. 586,
ICAR, New Delhi
Dated: 23.08.2021**

Audit Memo No. SAR/2

Please furnish the following records/information in relation to certification of the annual accounts for the year 2020-21 to Audit immediately:-

1. Certified and approved copy of consolidation Annual Accounts and two copies of ICAR (Hq).
2. All Cash Books and Journals & vouchers for the month of March 2021.
3. Trial balance;
4. Ledgers and subsidiary records;
5. Bank Reconciliation Statement for all bank accounts
6. Working sheets of the Annual Accounts;
7. Journal entries passed for adjustment to affect transfers from one account to another account or rectification of errors;
8. Separate year-wise statement of advances, sundry creditors and sundry debtors pending for settlement and reasons thereof;
9. Whether any account is being maintained out of Government accounts? If so, records thereof:
10. Grant-in-aid register/files for the year 2020-21 received from the Ministry/state govt. —
11. Budget files along with budget and revised estimates and actual expenditure.
12. Details of foreign aid/grants received, if any:
13. Utilization certificate sent to Ministry against grants received-files/records thereof may be furnished to Audit.
14. Whether permission to carry forward for unspent grant was obtained? If so, copy thereof.
15. Annexures (Enclosed) duly filled in given format may be furnished to audit immediately. —
16. No loss certificate due to fire, theft & embezzlement etc. — GAC

Prabha
Inspecting Officer

To

SF DAD
Sh. Kunal Kalita
**The Director (Finance),
Indian Council of Agricultural Research (ICAR)
New Delhi**