



भारतीय कृषि अनुसंधान परिषद
INDIAN COUNCIL OF AGRICULTURAL RESEARCH

कृषि भवन, डॉ० राजेन्द्र प्रसाद मार्ग, नई दिल्ली-११०००१

Krishi Bhawan, Dr. Rajendra Prasad Road, New Delhi 110001

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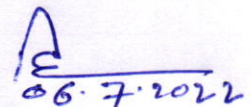
Dated: 6th July, 2022

OFFICE MEMORANDUM

Subject: Scheme & Syllabus for "Limited Departmental Audit & Accounts Examination for eligibility to the post of Assistant Finance & Accounts Officer" in ICAR - reg.

The Scheme & Syllabus for Limited Departmental Audit & Accounts Examination to be conducted by ICAR Headquarters for eligibility of candidates for promotion to the post of Assistant Finance & Accounts Officer in ICAR is hereby notified for information and necessary action.

This issues with the approval of the Competent Authority.


06.7.2022

(A.K. Yadav)
Under Secretary (R&P)

Encls: Annexure - I (Rules of the Examination)
Annexure - II (Syllabus of the Examination)

Distributions:

1. Director of all the ICAR Institutes/NRCs/Bureaux/ATARIs.
2. Joint Secretary/Directors/ Deputy Secretaries/ Deputy Directors(Finance)/ Under Secretaries at ICAR Hqrs./ ASRB.
3. PSO to DG, ICAR/ PPS to Secretary, ICAR/ PPS to FA, DARE/ICAR / PPS to Chairman, ASRB/PS to Secretary, ASRB.
4. All subject matter Divisions (SMDs), ICAR.
5. All Officers & Staff of ICAR.
6. Secretary (SS), CJSC.
7. Secretary (SS), HJSC.
8. Media Unit, ICAR with the request to upload this OM on the ICAR website.
9. Guard file/ spare copies.

Note: Please download the copies of this O.M. as per requirement, as it is not being distributed separately.

(Hindi version will follow)



**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN NEW DELHI: 110 001**

**Rules for Limited Departmental Audit & Accounts Examination for
eligibility to the post of Assistant Finance & Accounts Officer in ICAR**


The rules for the Limited Departmental Audit & Accounts Examination for eligibility of the candidates for promotion to the post of Assistant Finance & Accounts Officers in ICAR in Level-7 (Rs.44900–142400) are as under:-

- (1) The nomenclature of the examination is “Limited Departmental Audit & Accounts Examination for eligibility to the post of Assistant Finance & Accounts Officer in ICAR”.
- (2) Any employee of the Administrative / Finance & Accounts wing at ICAR Hqrs./Institutes holding the post carrying the Level – 6 / Level – 7 of Pay Matrix for the 03 years on regular basis as on 1st January of respective year of the notification of Limited Departmental Examination will be eligible for Audit & Accounts Examination for eligibility to the post of Assistant Finance & Accounts Officer in ICAR.
- (3) Scheme of the examination will be comprising of following 05 subjective type Papers. Question papers will be bilingually in Hindi & English. Candidates will have the option to write in the examination either in Hindi or English compulsorily for all papers. **(Syllabus of the examination is attached herewith at Annexure – II)**


Sl. No.	Subject	Paper	Duration	Maximum Marks
1.	Essay, Precis, Draft and English/Hindi Grammar (English/Hindi as per language opted by candidate).	I	03:00 hrs	100
2.	General Knowledge of the Constitution of India and Machinery of Government; Practice and Procedure in Parliament; Office Procedure; Economic Planning & Policy; Economic initiatives of the Government; RBI instructions on REPO rate, Reverse REPO rate.	II	03:00 hrs	100
3.	Finance and Accounts Matters.	III	03:00 hrs	200
4.	Administrative Matters including Service Rules (Theory & Practical).	IV	03:00 hrs	200
5.	Auditing (Theory & Practical).	V	03:00 hrs	100
Aggregate Marks				700

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- (4) The aggregate qualifying marks in the examination shall be 50% with not less than 45% in each paper. 5% relaxation will be given to SC/ST/Divyangjan category candidates. The aggregate qualifying marks for these reserved categories will be 45% with not less than 40% in each paper. No exemption in any question paper qualified in the previous years shall be allowed for the subsequent years.
- (5) The re-evaluation of answer sheets will be allowed as per Council's circular F.No.Admn.8(5)/2014-Estt. II dated 3rd September, 2014.
- (6) There will be no limit of number of attempts for applying the Limited Departmental Audit & Accounts Examination for eligibility for the post of Assistant Finance & Accounts Officer in ICAR.
- (7) Candidates of Limited Departmental Audit and Accounts Examination appearing outside the place of their posting will be entitled for Travelling Allowance (TA). No Daily Allowance (DA) will, however, be admissible in such cases. The payment to travelling allowance (TA) shall be admissible only for the first two attempts, thereafter, the candidate shall have to appear for the Examination on his/her own expenses.
- (8) The successful candidates in the examination will be eligible for promotion to the post of Assistant Finance & Accounts Officer in Level - 7 of Pay Matrix at ICAR Headquarters/ Institutes on the recommendations of Departmental Promotion Committee (DPC) duly constituted at respective Institutes/Headquarters subject to availability of vacancies. No other benefit such as an advance increment etc. will be given to qualified candidates of Limited Departmental Audit & Accounts Examination.
- (9) Institutes may arrange a pre-examination training of approx. 20 Hours (45 minutes class for 26 sessions-5 working days), for Paper III & V, however, the pre-examination training will not be a pre-requisite for conduct of examination.
- (10) The decision to conduct training prior to examination is left to the Institutes which may conduct the same as per their requirement prior to the examination.


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- (11) The Council will not provide any cyclostyled lecture notes/training program etc. to the candidates of this Examination.
- (12) The employees promoted to the post of Assistant Finance & Accounts Officer will have to undergo for training programme organized by ICAR from time to time. The pay of promoted Assistant Finance & Accounts Officer will be regulated as per rules.


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Syllabus for Limited Departmental Audit & Accounts Examination for eligibility to the post of Assistant Finance & Accounts Officer in ICAR

1. Paper – I : Essay, Précis, Draft and English/Hindi Grammar.

- (i) Essay on a general topic.
- (ii) Comprehension of passages (Science passage, Socio-economic passage, Business passage, Entertainment passage etc.).
- (iii) Précis of a correspondence or of notes on official subject.
- (iv) Drafting of an official letter or Office Memorandum bearing on the subject matter.
- (v) Grammar including vocabulary.

2. Paper – II : General Knowledge of the Constitution of India and Machinery of Government; Practice and Procedure in Parliament; Office Procedure; Economic Planning & Policy; Economic initiatives of the Government; RBI instructions on REPO rate, Reverse REPO rate.

The paper will cover subjects of interest and importance in the present days. Questions will be set to test knowledge of broad and salient features of the Constitution of India and functioning of the Parliament, Parliamentary Committees, Economic Planning including Financial Responsibility and Budget Management (FRBM) Act, 2003, RTI Act, 2005, Economic Planning & Policy; Economic initiatives of the Government; RBI instructions on REPO rate, Reverse REPO rate and other grievance redress mechanism of Government, Records Management and as also intelligent awareness of current affairs both national and international which an educated person may be expected to have. Knowledge of the following will be expected:

- (i) The main Principles of the Constitution of India including emphasis on Articles 77-151, Articles 245-290, Articles 292-312 and Articles 352-360.
- (ii) Rules of Procedure and conduct of business in the Lok Sabha and the Rajya Sabha.
- (iii) The organization of the machinery of Government of India – designation and allocation of subjects between Ministries and Departments and attached and subordinate Offices and their relation inter-se.
- (iv) Economic Planning & Policy and Economic initiatives of the Government.
- (v) RBI instructions on REPO rate, Reverse REPO rate etc.
- (vi) Current Affairs both national and international.

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3. Paper – III : Finance & Accounts Matters.

a) Financial Rules

- (i) Rules and Bye-laws of the ICAR Society and Financial powers delegated thereunder.
- (ii) Central Government Compilation of the General Financial Rules, including procurement through Government-e-Market (GeM).
- (iii) ICAR orders/ instructions/ guidelines on expenditure management/ procurement management/ contract management/ Professional Services Management etc.
- (iv) Delegation of Financial Powers Rules, 1978.
- (v) ICAR Delegation of Powers to various authorities.

b) Budgeting

- (i) Funds of the ICAR Society.
- (ii) Preparation of EFC/SFC documents.
- (iii) Preparation of Budget and Revised Estimates for-
 - (a) Revenue Receipts
 - (b) Recurring Expenditure
 - (c) Capital Expenditure
 - (d) Loans and Advances and
 - (e) Pension and other Retirement benefits.
- (iv) Sanction of Budget Estimates.
- (v) Budgeting control of Expenditure.
- (vi) Reconciliation of Accounts.
- (vii) Surrender of anticipated savings.
- (viii) Re-appropriation of Funds.
- (ix) Supplementary Grant.
- (x) Budget Forms and Returns.

c) Payment and Accounting Procedures

- (i) Public Financial Management System (PFMS) and Treasury Single Account (TSA) System in ICAR.
- (ii) Preparation of Bills and their payments.
- (iii) Maintenance of Cash Books and other initial Accounts records.
- (iv) Compilation of monthly accounts and their submission.
- (v) Preparation of Annual Accounts as per the common format of Accounts prescribed by C&AG and their certification by Audit.

d) Principles of Commercial Accounting

- (i) Accounting Concepts and Convention.
- (ii) Book keeping and Trial Balance.

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- (iii) Preparation of Trading Account, Profit & Loss Account and Balance Sheet.
- (iv) Receipt & Payments Account, Income & Expenditure Account and Balance Sheet.
- (v) Bank Reconciliation Statement.
- (vi) Depreciation/Patent/Goodwill.
- (vii) Rectification of errors.
- (viii) Tax related matters- Income Tax/GST.

4. Paper – IV : Administrative Matters including Service Rules (Theory & Practical).

a) Service Rules (Theory)

Provisions of the following Rules:

- (i) Fundamental Rules.
- (ii) Supplementary Rules (Travelling Allowance Rules).
- (iii) ICAR Agricultural Scientist Rules.
- (iv) ICAR Technical Services Rules.
- (v) Central Civil Services (Revised Pay) Rules, 2016.
- (vi) Central Civil Services (Joining Time) Rules.
- (vii) Central Civil Services (Pension) Rules.
- (viii) Defined Contribution Pension Scheme (New Pension Scheme).
- (ix) Central Civil Services (Leave) Rules.
- (x) Central Civil Services (Classification, Control and Appeal) Rules.
- (xi) Central Civil Services (Conduct) Rules.
- (xii) General Provident Fund (Central Services) Rules.
- (xiii) Central Civil Services (Medical Attendance) Rules.
- (xiv) Central Civil Services (LTC) Rules.

b) Service Rules (Practical)

Practical questions will be set on

- (i) Fixation of Pay cases and pay and allowances related matters.
- (ii) Regulating Travelling Allowance Claims.
- (iii) Regulating Leave Travel Concession (LTC) claims.
- (iv) Calculation of Pension/Family Pension and other Retirement Benefits.
- (v) Interest calculation on interest bearing advances.
- (vi) General Provident Funds related matters viz calculation of interest on employees' accumulation of GPF and other related issues.
- (vii) Regulation of personal claims Medical claims of employee.
- (viii) Regulation of pay in case of minor/major penalties.

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5. Paper – V : Auditing (Theory & Practical).

- (i) Concepts, Objective, Techniques and Principles of Auditing.
- (ii) ICAR Organizational Set-up.
- (iii) General Principles and Rules of Audit.
- (iv) Supplementary Audit instructions.
- (v) Type of Auditing.
- (vi) Local Audit.
- (vii) Audit Standards.
- (viii) Result of Internal Checks.
- (ix) Audit of Contracts.
- (x) Audit of Assets and its Physical verification.

22.07.2022