



INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN: NEW DELHI

INTERNAL FINANCE DIVISION

No. 1(2)/2023-Audit-I

Dated the 27<sup>th</sup> July, 2023

Office-Memorandum

**Subject: - Regulating checks and balances of payment - reg.**

With the approval of the Competent Authority, the undersigned is directed to inform to all the SMDs that for sound financial management and efficient processing of the bills for payments shall be processed as under:

**1. Process:**

- **Sanctions of the competent authority** is to be taken for all expenditure with prior financial concurrence also of the competent authority.
- These sections shall maintain the records of all supply orders/contract orders and sanction orders in chronological order.
- **Cash & Bill and Audit Section** will process the bills for payment with reference to the records maintained in their respective sections and entries are to be made on those supply orders/contract orders and sanction orders to avoid any possibility of double/multiple payments.

Hence, **the system of sending files to the DDO section and the Audit section will get dispensed with.** The file may only be asked for as and when the need arises.

- 2. Cash & Bill section shall create bill in PFMS and FMS-MIS for onward processing and payment to Audit.**

**Above mentioned instructions may be followed strictly w.e.f. 16<sup>th</sup> August 2023.**

This is issued with the approval of JS (Finance), ICAR.

**AMITABH SINGH**  
**Sr Finance & Accounts Officer**

**Distribution: -**

1. All DDGs/All ADGs/PD(DKMA)/ CPRO
2. JS(Admn.) for posting of sufficient no. of staff(s) from SMD to DDO unit
3. JS(P)/Director (Works)/Director (DARE)
4. All Deputy Secretaries/Deputy Directors/Under Secretaries/SFAOs
5. D.D.O.(Cont.)
6. FAOs
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