



भारतीय कृषिअनुसंधानपरिषद
INDIAN COUNCIL OF AGRICULTURAL RESEARCH

कृषिभवन, डॉ० राजेन्द्रप्रसादमार्ग, नई दिल्ली-110001
Bhawan, Dr. Rajendra Prasad Road, New Delhi-110001

F.No. Admn./14(2)/2015-Estt.1

Dated the 19th March, 2018

To

The Directors of all the ICAR Institutes/NRCs/PDs/Bureaux

Subject: Syllabus for Training and Exam for the recruitment to the post of Assistant Finance & Accounts Officer in ICAR system - reg.

Sir/Madam

Recruitment rules for the post of Assistant Finance and Account Officer in ICAR were notified on 17-08-2016. There is a provision under clause 10(d) for promotion of Assistant having rendered three years of service in the Grade of PB-2 and GP Rs. 4200 and have qualified ICAR A&A examination conducted by ICAR or by Jr. Account Officer in the grade of PB-2 and GP Rs. 4200 with two years of regular service and having under gone successfully a two months training programme at National Institute of Financial Management, Faridabad and having qualified the examination based on the training to be conducted by NIFM Faridabad.

The syllabus for training and exam to be held after the training programme as provided in clause 10 (d) has been worked out by the Council in consultation with NIFM, Faridabad.

The syllabus for training and exam shall come into force with immediate effect.

Yours faithfully,

(Ravi Chauhan)

Under Secretary (Admn.)

Copy for information to:

1. Director (Finance) ICAR
2. All Directors / Deputy Secretaries / Secretary, ASRB / COE, ASRB / Under Secretaries, ICAR at Krishi Bhawan / Krishi Anusandhan Bhawan I & II, Pusa, New Delhi.
3. Sr. PPS to DG, ICAR / PPS to Chairman, ASRB / PPS to Secretary, ICAR/PPS to FA, DARE/ICAR
4. All Subject Matter Divisions of ICAR
5. Secretary (SS), CJSC, IISWC Dehradun
6. Secretary (SS), HJSC, ICAR, Krishi Bhawan, New Delhi
7. Media Unit, ICAR with the request to upload RRs on the ICAR website.
8. Guard File / Spare Copies



ICAR
Bhawan, Dr. Rajendra Prasad Road, New Delhi-110001

Syllabus for the training in respect of Assistant Finance & Accounts Officer

PAPER: I: FINANCE & ACCOUNTS

38 lectures

(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
 - b) Recurring Expenditure
 - c) Grant-in-aid Salary, General and Capital Expenditure
 - d) Loans and Advances and
 - e) Pension and other Retirement Benefits
- iii. Project Appraisal and EFC/SFC.
- 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. Supplementary Budget, MTEF, FRBM,
- xi. Budget Forms and Returns.
- xii. Plan Fund Management System (PFMS).
- xiii. New processes in Budgeting effective from 2017-2018.
- xiv. Sovereign Guarantees.
- xv. Project Monitoring, Review & Evaluation.
- xvi. Sponsored and other projects accounting General funds, Earmarked funds, Endowment Funds, Fellowship/scholarship, Inventory Management, Physical verification, valuation. The course may incorporate the features of Annual Accounts of ICAR.

(C) Payment and Accounting Procedures:

- i) Preparation of Bills and their payments.
- ii) Internal Audit & Control, Passing of Bills, Pre-audit, Post Audit. Capital & Revenue Accounts, Analysis of financial statement; Ratio Analysis, Income Tax & Tax deduction at source (TDS).
- iii) Service Tax (including reverse charge mechanism and valued added tax, filing of returns.
- iv) Maintenance of Cash Books and other initial Accounts records including Bank Reconciliation.

Contd...2/-

- v) Compilation of monthly accounts and their submission.
- vi) Preparation of Annual Accounts and their certification by Audit.

Principles of Commercial Accounting:

- (D)
- i) Book keeping up to Trial Balance
 - ii) Preparation of Trading Account, Profit & Loss Account and Balance Sheet.
 - iii) Receipt & 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 GFRs
- iii. Delegation of Financial Powers Rules (Govt. of India)
- iv. Delegation of Powers in ICAR
- v. Double Entry Book-Keeping by J.R. Batliboi.

PAPER: II: SERVICE RULES (THEORY)

24 lectures

- (i) Agricultural Scientist Service Rules of ICAR.
- (ii) Technical Service Rules of ICAR.
- (iii) Fundamental Rules
 - 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.
- (iv) Supplementary Rules: SRs 1 to 12 and Rules relating to T.A excluding SRs 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
- (v) Central Services (Medical Attendance) Rules, 1944
- (vi) Advances to Government Servant: Interest and Non-Interest bearing.
- (vii) General Provident Fund (CCS) Rules
- (viii) CCS (Conduct) Rules, 1964
- (ix) CCS (CCA) Rules, 1965.

Contd...3/-

- (x) CCS (Temporary Services) Rules, 1965
- (xi) The CCS (Leave) Rules, 1972
- (xii) Pension Rules (CCS Pension Rules) 1972 and New Pension Schemes.
- (xiii) CCS (Receipt & Payment) Rules 1983.
- (xiv) CCS (LTC) Rules, 1988
- (xv) CCS (Revised Pay) Rules, 2008 & 2016.

PAPER: III: SERVICE RULES (PRACTICAL) WITH BOOKS 24 lectures

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

Suggested Books:

- i) Fundamental Rules & Supplementary Rules (FR & SR): General Rules.
- ii) Central Service (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 & 2016.
- xiii) Manual of Establishment and Administration of ICAR.

PAPER: IV: AUDITING

18 lectures

- 1) Duties and responsibilities of the Officers of the Audit and Accounts Wings of the Council.
- 2) General Principles and Rules of Audit (As per ICAR Audit Manual)
- 3) Supplementary Audit Instructions regarding procedure of Audit. (As per Revised ICAR Audit Manual)
- 4) Local Audit (Revised ICAR Audit Manual)
- 5) Raising and pursuance of objections (As per Revised ICAR Audit Manual)
- 6) Statutory Audit (As per Revised ICAR Audit Manual)

Suggested Book

ICAR Audit Manual

PAPER: V: MANUALS OF MINISTRY OF FINANCE

18 lectures

- a) Manual on Policies and procedures for procurement of Goods.

Contd...4/-

- b) Manual on Policies and procedures for procurement of Works.
 - Manual on Policies and procedures for procurement of Outsourcing of Services.
 c) Manual on Policies and procedures for procurement of Consultant.
 d) General Financial Rules including Procurement Rules, General Financial Rules (GFR) & CVC Guidelines. Modes of procurement, Tendering for procurement, Bid evaluation, Award of contract, Role of Finance Member of the Bid Evaluation Committee.
 e) Vetting & Review of purchase proposals,

PAPER: VI: Common Format of Accounting in Non-Profit Organization with reference to ICAR including Significant Accounting Policy and other issues pertaining to Accrual Accounting.

18 lectures

Preparation of Annual Finance Statement & their analysis as per the accounting framework (AS-1, AS-4). The course may incorporate the features of Annual Accounts of ICAR with reference to the following Accounting Standards (AS):

- (i) AS-3: Cash Flow Statement
- (ii) AS-5: Audit by C&AGL: Types, process, Audit Report, Settlement of Paras. With special reference to the mechanism followed in ICAR.
- (iii) AS-6: Capitalization, Depreciation.
- (iv) AS-9: Revenue recognition AS-9.
- (v) AS-10: Accounting of Fixed Assets
- (vi) AS-12: Accounting for Government Accounts.
- (vii) AS-15/22: Pension & other Retirement benefits. NPS.
- (viii) AS-26: Intangible Assets
- (ix) AS-28: Impairment of Assets.
- (x) AS- 29: Contingent Liabilities and Contingent Assets

PAPER: VII: ENTERPRISE RESOURCE PLANNING (ERP) WITH REFERENCE TO ICAR

14 lectures

Enterprise Resource Planning in ICAR with reference to following module:

- i. Supply Chain Management (SCM)
- ii. Financial Management System (FMS)
- iii. Human Resource Management (HRMS)
- iv. Pay Roll Management.
- v. Asset Management System.
- vi. Project Management System.

With practical examination based on Hands on training on these module.

Contd...5/-

PAPER: VIII: PRECIS AND DRAFTING

6 lectures

- i. Précis of a correspondence or of notes on official subject.
- ii. Drafting of an official letter or Office Memorandum bearing on the subject matter.

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