

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

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To

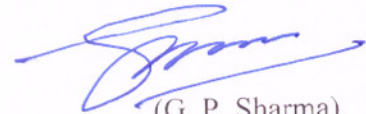
Director of All ICAR Institutes/PDs/Bureaus/ATARIs

Subject: Treasury Single Account: regarding

Treasury Single Account (TSA) will become operational in ICAR with effect from 1st August 2020. In view of the nature of transactions carried out in ICAR and based on the discussion during training following guidelines are issued for smooth implementation of TSA in ICAR:

1. Treasury Single Account will be used for all transactions related to Government Grant-in-aid. For all other financial activities the same shall continue to be carried out as per the existing system using the current bank account with the Scheduled Public Sector Banks.
2. Funds remaining unutilized to the prescribed assignment ceiling as on 31st March shall lapse automatically in the TSA Account. Hence expenditure may be planned in manner that the funds are exhausted as on 31st March of the year.
3. All revenues and income shall continue to be deposited in the current bank account maintained with Scheduled Public Sector Banks, since such provision do not exist in TSA presently.
4. Salary bill is to be prepared for net amount. All the deductions made from salary account which are to be transferred to outside agency such as Income tax, GF trust accounts etc, the amount may be first transferred to the regular bank account from TSA and subsequently onward transmission to the concerned authority be made using the current bank account with the Scheduled Public Sector Banks.
5. TSA is operational in 'expenditure' module only at Sub-AB level and advance payment to Departmental Employees or outside agencies viz CPWD etc will have to be shown as expenditure in TSA system at Sub-AB (ICAR institutes) level. Adjustments received against such advances will continue to be monitored through ledgers maintained for the purpose of Advance.
6. Refunds made out of advance are to be deposited in SBI bank accounts/ existing public sector bank account operational in the Institute till the same is enabled in TSA System.
7. Expenditure related to payment of TDS, Income Tax, Letter of Credit (LCs), Scholarship to foreign students and Court Attachment is identified as exceptions in the TSA system. For such payments including salary deductions like Interest Bearing Advances CGHS, GSLIS etc, will be carried out in two stages. In the first stage expenditure bills for such purposes will have to be prepared in TSA System and this amount may be taken to regular bank account of the Sub-ABs (i.e. ICAR institute). At second stage, the voucher will be prepared in non-TSA Bank Account for enabling payment and onward transmission to the beneficiary.

8. Pending the provision of NPB (Not Payable Before) functionality in TSA, monthly pension requirement will also be taken to regular bank account (Pension Account) of the Sub-ABs (i.e. ICAR institute) by making the SBI a vendor in the System. Subsequently, the actual expenditure will be monitored through scrolls.
9. All payments in TSA are to be made in e-payment mode only and authorized by DSC (Digital Signatures Certificate).



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