INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN: NEW DELHI-110001

F. No. 6(124)/2020-Budget

Dated the 1ˢᵗ December 2021

C I R C U L A R

To

The Directors/Project Directors/of ICAR Institutes/Project Directorates/National Research Centers/Bureaux/ATARIs

Subject: *Operationalisaton of Treasury Single Account (TSA) in ICAR; Regarding.*

Treasury Single Account (TSA) has been implemented in ICAR with effect from 1ˢᵗ August 2020. Council is in receipt of references from institutes regarding transaction in TSA. Considering the fact that the transfer/payment in TSA system is on real time basis, the following instructions are issued for proper accounting and monitoring under TSA:

1. In view of transfers of officers in the cadre of Administrative Officers and Finance & Accounts Officers in recent times, it is advised that the change in signatories may be carried out with the approval of Competent Authority expeditiously and the Digital Signature Certificate of the outgoing officers may be disabled in the system for the particular TSA Account. Instructions regarding change in bank signatory have already been issued by Council, which may be followed.

2. The Assignment Limit and Statement of Account provided by the RBI in '*e-kuber*' may be verified and tallied with the TSA Cash Book on daily basis. Any discrepancy must be identified expeditiously and reconciled.

3. Similarly the Assignment Limit may be reconciled on a monthly basis and a Bank Reconciliation Statement in respect to TSA Account may be forwarded to Council (Accounts-II Section), as in case of non-TSA account by all Sub-Abs by **10ᵗʰ of the succeeding month,** in the format provided in Annexure I.

4. The Closing Balance of TSA Cash Book as on 31st March of the year must tally with the 'Assignment Limit Statement' in 'e-kuber' provided by the RBI at the close of a financial year and any differences may be reconciled. Since amount remaining as Closing Balance in the TSA Account as on 31st March gets lapsed, the Sub-Abs must furnish the copy of the 'Assignment Limit Statement' as on 31st March' provided by the RBI in 'e-kuber' along with Annual Account for verification of the amount lapsed in TSA and the same figure must also be reflected in the Schedules of Annual Accounts.

5. The details of the PFMS sheet (Expenditure Details) may be verified by D.O. /D.D.O. with the actual Bill and certified and initialised accordingly. Correctness of the bill, the amount and name of beneficiary and head of Accounts may be duly verified at all the stages.

6. The 'Print Payment Advice' generated after applying DSC 2, may be forwarded by the authority applying DSC-2, to Accounts Officer for carrying out necessary entry into the TSA Cash Book and also attaching the same with the paid voucher. Entry in the TSA Cashbook must be made only after applying both the DSC-2.

7. The NACK transaction in System (reversal/rejected/cancelled) must be monitored to ensure that the Assignment Limit increases to the extent of amount NACK in the system.

8. The above instructions are illustrative in nature and these are not exhaustive. Detailed instructions regarding duties and responsibilities of various authorities including Administrator, Data Operator/DDO, Data Approver/F.&A.O. and DSC signatories operating TSA has been given in the 'Training Manual' and the same was also explained during the training(s). This may be scrupulously adhered to.

01/12/2021

Director-Finance &
Nodal Officer- TSA
ICAR, Krishi Bhavan
New Delhi: 110 001

Enclosed: Format of BR Statement of TSA

NAME OF ICAR UNIT: _____

BANK RECONCILIATION STATEMENT OF TSA Account No. _____, FOR THE MONTH OF _____

(A) TSA Cash Book		Amount
A.1	Opening Balance as per TSA Cash Book	0
A.2	Assignment Limit received during the month and entered in TSA Cash Book	0
A.3	Total Assignment Limit available during the month as per TSA Cash Book (A.1+A.2)	0
A.4	Payment entered in the TSA Cash Book	0
A.5	Closing Balance at the end of the month in the TSA Book(A.3 - A.4)	0
A.6	Payment entered in the TSA Cash Book but not shown in RBI Statement.(Please see Annexure-1)	0
(A) RBI Statement		
B.1	Opening Balance of Assignment Limit as per RBI Statement	0
B.2	Additional Assignment Limit received during the month as per RBI Statement	0
B.3	Total Assignment Limit available during the month in the RBI Statement (B.1+B.2)	0
B.4	Total Payment during the month as per RBI Statement	0
B.5	Closing Balance of Assignment Limit in the RBI Statement (B.3 -B.4)	0
B.6	Payment shown in RBI Statement but not taken in the TSA Cash Book(Please see Annexure - 2)	0
C.1	Difference if any of the 1st of the month (A.1 - B.1)	**0**
C.2	Difference if any at the end of the month (A.5 - B.5)	**0**

NOTES

A6 : Payments which has been entered in the TSA Cashbook after applying DSC-2, but the amount is not debited in the Statement of Accounts received in 'e-Kuber' may be reflected under A:6. These transactions should be closely watched for reconciliation.

B6: Payment shown in RBI Statement of Account but not taken in the TSA Cash Book may be shown in B: 6 and this should closely be watched and reconciled.

C1 : There must not be any difference under this column. In case of a difference, the same should be traced out at the beginning of the month.

C2 : There must not be any difference under this column. In case of a difference, the same should be traced out at the end of the month.

Certified that the above figures have been checked and verified from the RBI e-kuber Statement and Assignment Limit.

Signature of Head of Finance

NAME OF ICAR UNIT:

BANK RECONCILIATION STATEMENT OF TSA A/c No.: _____ FOR THE MONTH OF _____

Details of Payment shown in RBI Statement but not taken in the TSA Cash Book

S.No.	Date of transaction in RBI Statement	Particulars of Payments	Amount
	TOTAL		0

Signature of Head of Finance

NAME OF ICAR UNIT:

BANK RECONCILIATION STATEMENT OF TSA Account No._____ FOR THE MONTH OF _____

Details of Payment entered in the TSA Cash Book but not shown in RBI Statement

S.No.	Cash Book Vr.No. & date	Particulars of Payments	Amount
			0
	Total		**0**

Signature of Head of Finance