



**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI**

F.No. 1(16)/2020-Budget

Dated: 24.3.2021

OFFICE MEMORANDUM

Subject: - Booking of expenditure in PFMS.

During FY 2019-20, Government Grants were remitted across ICAR units in PFMS using the EAT Module. However, on review of the report generated under PFMS (EAT-02 report), it has been found that funds remitted to outside agencies such as SAUs, KVKs etc. are not made utilizing the PFMS system resulting in non-accounting of such transactions in PFMS. As a result, the unutilized balance reflecting in PFMS does not match the actual figures as per consolidated Annual Account. This has drawn comments from the Chief Controller of Accounts/Ministry of Agriculture. All ICAR units are therefore, advised to ensure booking of expenditure using EAT Module of PFMS upto the level of end user.

It is further informed that TSA system has been implemented across all ICAR w.e.f. 1st August, 2020 which is also operational under the PFMS. Hence it is hereby instructed that all ICAR units are required to use the PFMS for utilization of Government Grant using Treasury Single Account.

(G.P.Sharma)
Director (Finance)

To 1. All DDGs.

2. The Director of all ICAR Institutes,
Bureaus/PDs/NRCs/ATARI/NASF etc.

3. PD, DKMA for placing this O.M. on ICAR website.