

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE  
O/O CONTROLLER GENERAL OF ACCOUNTS,  
GIFMIS – PFMS

Mahalekha Niyantarak Bhawan  
GPO Complex, Block E, INA Colony, New Delhi

File No. I-104001/2/2022-ITD-CGA/21-25

Date: 30/05/2025

**OFFICE MEMORANDUM**

**Sub: Frequently Asked Questions (FAQs) on Hybrid TSA**

The undersigned is directed to refer to [Ministry of Finance DoE OM of even no. dated 21<sup>st</sup> May'2024](#) (copy enclosed) regarding the subject cited above and to state that during the open hour sessions and in other interactions with the users in Ministries/Departments, this division has received various queries related to operation of Hybrid TSA system. A comprehensive set of such Frequently Asked Questions (FAQs) is compiled which contains the queries ranging from conceptual to the detailed operational issues.

The set of FAQs is available on CGA's website <https://cga.nic.in/Page/TSA-Guidelines.aspx>

2. The physical copies of the FAQs are also being delivered to the O/o Financial Advisors and O/o Pr. CCAs/CCAs/CAs with a request to widely circulate to all Program Managers, Agencies, and users at all levels of HTSA hierarchy.

Any further query regarding operation of HTSA may be raised to following contacts:

1. Mr. Deepak Gupta, ACA – 01124665525 (O)
2. Mrs. Gayatri Devi, Sr. AO – 01124665477 (O)
3. Mr. Girish Goel, AAO – 01124665598 (O)
4. Mrs. Neelima Gulati, AAO – 01124665406 (O)
5. Mr. Ashutosh Bhaskar, AAO - 01124665605 (O)

This issues with the approval of Competent Authority.

Yours sincerely,



(B. Gopala Krishnakanth Raju)  
Asstt. Controller General of Accounts

To:

1. Financial Advisors of all Ministries/Departments
2. All Pr. CCAs/CCAs/CAS with independent charge with a request to get the FAQs circulated to Program Divisions and all concerned Agencies.

Copy to:

1. PPS to Additional Secretary (PFS), Department of Expenditure, Ministry of Finance
2. PS to Additional CGA (PFMS)
3. Sr.AO (GIFMIS) to upload a copy on CGA's website

## **Frequently Asked Questions (FAQs) on Hybrid TSA**

### **1. Query: What is TSA Hybrid?**

**Answer:** TSA Hybrid / CNA Model-1A is extension of the TSA framework in disbursement under Central Sector Schemes to achieve the goal of “just-in-time” fund flow from the Central Ministries/Departments/Central Nodal Agencies to Autonomous Bodies/Sub-Agencies and downstream agencies through an integrated network of PFMS, RBI, and Scheduled Commercial Banks.

### **2. Query: To which schemes is TSA Hybrid applicable?**

**Answer:** TSA Hybrid is applicable to a) Central sector schemes having Budget Estimate of Rs 100 crore or more in a FY which have a network of Government and Private Implementing agencies or there are more than two levels of Government/Private Implementing agencies involved in the implementation.

### **3. Query: What is the concept of Funding Agency?**

**Answer:** CNA and Government SAs may function as 'Funding Agencies' which will draw funds from the RBI account and disburse to SAs.

### **4. Query: Who will act as a Recipient SA?**

**Answer:** The Private SAs at 2nd level and Government/Private SAs at 3rd level may be referred to as Recipient SAs. Additionally, the Funding agency can also act as a Recipient Sub-Agency.

### **5. Query: Who can be termed as other sub-agencies?**

**Answer:** Child agencies below the Recipient SAs are termed as other sub-agencies. All the agencies below the recipient agency have to open zero-balance subsidiary accounts (ZBSAs) in the same bank as that of the Recipient Agency.

### **6. Query: What should be the account type of account to be opened at the Recipient Agency level?**

**Answer:** The account to be opened by the Recipient Agency should be mandatorily SAVINGS type account. Most of the banks do not allow the receipt of funds from RBI A/c to any other account apart from Savings A/c.

### **7. Query: What is a zero balance subsidiary account?**

**Answer:** If there are SAs (Government or Private) below the Recipient SA, they will open Zero Balance Subsidiary Account (ZBSA) in the same bank as that of the Recipient SA.

### **8. Query: Can the accounts utilized in the CNA Model-2 by the agencies be used in TSA Hybrid?**

**Answer:** If Recipient SAs and SAs below it already has ZBSA bank accounts in Model 2 of CNA, the same bank accounts may be used and there is no need to open new accounts subject to the condition that unspent balances in the existing bank accounts shall be deposited in Consolidated Fund of India before onboarding. The

conversion of the ZBSA bank account of Recipient agencies to a savings account is as per bank policies.

**9. Query: How to deposit the unspent balances to the CFI?**

**Answer:** Unspent balances have to be deposited by the Agencies from their savings account directly through Bharatkosh or maybe routed through Holding Account to CFI. User Manual has been uploaded on CGA website. Link for the same is as under: <https://cga.nic.in//writereaddata/file/OMNo1dt09042025.pdf>

**10. Query: How to get the scheme marked as TSA and TSA Hybrid?**

**Answer:** Programme Division User has to contact PFMS Roll out Vertical, Shivaji Stadium for marking of the scheme as TSA. Post this, the PD himself has to flag the scheme as TSA Hybrid in PFMS by following the path: TSA → TSA Hybrid → Manage TSA Scheme.

**11. Query: How to create a new agency on PFMS?**

**Answer:** Programme Division/Parent Agency Admin User has to register any Agency by following the path: Agency → Create New. After registering the agency on PFMS, login credentials of the Agency Admin User will be created with unique agency code and forwarded to the mail ID of the concerned.

**12. Query: Who will create the scheme components and how?**

**Answer:** Programme Division User will create the scheme components will create the components by following the path: My Schemes → Scheme Components. Further, the components will be mapped as per their requirement by the Agencies while registering the scheme with their respective accounts.

**13. Query: How to register the scheme/bank account in PFMS?**

**Answer:** Agency Admin Users will register their accounts with the scheme by following the path: My Schemes → Register New Scheme and get it approved by the PD/ parent agency admin user. PD/Parent Agency Admin will go to Agency → Approve.

**14. Query: How will the hierarchy of agencies under a scheme be followed?**

**Answer:** At first, the Programme Division user has to set hierarchy levels under a scheme through the path: My Schemes→ Scheme Hierarchy → Manage Scheme Hierarchy. Then, the PD has to map the CNA for the scheme by following the path: Agencies → Agency Mapping. The same has to be followed by the CNA Agency Admin and so has to be done by the downstream agencies.

**15. Query: What are the steps to be followed for the release of funds from the Ministry to the last mile?**

**Answer:** a) PD has to issue Assignment Sanction and accord its approval by following the path: Sanction→Create New and then Sanction→ Approve.  
b) Agencies having RBI Accounts can incur expenditure directly and Agencies having accounts in SCB will receive drawing limits from their parent agencies.

c) Detailed procedure for incurring expenditure under TSA Hybrid including Limit Allocation by Parent to child agencies, claim generation by child agencies, claim consolidation at PFMS, Claim Transfer by funding agencies, DSC Batch Generation etc. to be done are mentioned in the TSA Hybrid User Manual available on CGA website. The link is attached herewith: [ OMNo87-100Dated25072024.pdf ]

**16. Query: What is the role of Child/Recipient Agency Data Operator (Maker)?**

**Answer:** Child Agency Data Operator User will generate the claim from the assigned limit and submit the same to Agency Data Approver.

**17. Query: What is the role of Child/Recipient Agency Data Approver (Checker)?**

**Answer:** Child Agency Data Approver will approve the claim created by the Agency Data Operator and apply Digital Signatures (DSC) on PFMS.

**18. Query: What is the role of Funding Agency Data Operator (Maker)?**

**Answer:** Child Agency Data Operator User will add the consolidated claim transfer files received from the child agencies and submit the same to Funding Agency Data Approver.

**19. Query: What is the role of Funding Agency Data Approver (Checker)?**

**Answer:** Child Agency Data Approver will approve the claim transfer for the consolidated file and apply Digital Signatures (DSC) on PFMS for drawl of funds from the RBI Account.

**20. Query: Agency is not able to allocate drawing limits to child agencies. What needs to be done?**

**Answer:** Child agencies are not appearing at the limit allocation page due to the following possible scenarios:

- a) Registration of Scheme with Account is missing / incorrect.
- b) Account flagging is missing / incorrect.
- c) Agency hierarchy mapping is missing It has to be ensured that the aforementioned steps have been taken.

**21. Query: Incorrect Bank Account is registered against a scheme or with any incorrect PAO Code.**

**Answer:** In case of the wrong configuration of the scheme, Agency Admin has to deactivate the scheme through the path: My Scheme→Deactivate Scheme/Bank Account. If the registration of scheme/account has not been approved by the PD/Parent Agency, then the Agency Admin himself can approve the deactivation request through the path: My Scheme→Approve account for deactivation. If the account has already been approved by his parent agency/PD, then the parent Agency Admin/PD has to approve the deactivation request through the same path.

**22. Query: What if an Account has been incorrectly flagged as "TSA Hybrid" or "Holding Account"?**

**Answer:** Concerned Agency Admin User has to follow the path: "TSA→ TSA Hybrid → Manage Account flagging". After selecting the scheme and bank account, User has to search the flagged accounts and has to click on "Edit". A popup will appear for keying in the remarks. After the remarks have been provided, the User can remove the flagging. **One thing to be taken into account is that the account needs to be unflagged first and then only it should be deactivated in case of any discrepancy.**

**23. Query: Do the Agencies having RBI Accounts need to flag their accounts under TSA Hybrid?**

**Answer:** Agencies having Assignment Accounts in RBI need not flag their RBI Accounts as TSA Hybrid. Although the Holding Account opened and registered by the concerned agencies needs to be flagged as Holding Account by them.

**24. Query: What are the modes of payment for statutory deductions such as Income Tax/TDS etc.**

**Answer:** TDS/GST and other statutory deductions can be paid to the concerned department via cheque/DD. After the deductions get credited to the holding account, the user can directly pay the deductions part to the concerned departments through cheque/DD/e-payment using DSC. This relaxation can only be applied to the payment of statutory deductions.

**25. Query: Is any DSC required at Agency Data Operator (maker) level of Child Agency or Funding Agency?**

**Answer:** No DSC is required in claim generation or Claim Transfer process by Agency Data Operator (Maker).

**26. Query: How many signatories can be registered for claim approval at the level of child agencies?**

**Answer:** Multiple signatories can be registered and added but it is advisable to configure at least two signatories at each signatory level for avoiding disruption in operation. The other signatory at same level will continue to approve claims if the first one is not available.

**27. Query: How many signatories can be registered for claim approval at the level of Funding Agencies?**

**Answer:** Multiple signatories can be registered with Digital Signature key (DSC) at Funding Agency DA (checker) level for approval of claim transfers pushed by Funding Agency DO (maker).

It is advisable to register at least two (02) signatories at one point of time for avoiding disruption in operation. The other signatory at same level will continue to approve claim transfers if the first one is not available.

**28. Query: Can an agency have more than one Data Approver (checker) to approve claim/claim transfer files with different financial ceilings?**

**Answer:** Yes, Hybrid TSA module of PFMS has the facility to allow more than one checker in any agency. However, the agency which opts for more than one checker

should also ensure that additional signatories must be configured at each level to avoid any disruption in operation.

**29. Query: What is the mode of procurement of DSC?**

**Answer:** Digital Signature Certificate should be of Class 3 and must be procured from Licensed Vendors authorized by the **Controller of Certifying Authority of India (CCA)**, M/o Electronics & Information Technology.

**30. Query: Can the Amount limit (financial ceiling) and signatory level be modified in signatory configuration page?**

**Answer:** Yes, amount limit and signatory level can be modified in the signatory configuration page. However, this should be done as one-time generic activity and it is advised not to modify limit and no. of level in signatory configuration page if payment files are approved or are in pipe line.

**31. Query: Can the validity of signatory be modified by agency admin?**

**Answer:** Yes, agency admin can modify the validity of signatory in signatory configuration page. It is advisable not to add "To Date" as 31<sup>st</sup> March or last working day of any month as it expires at 12 noon of the "todate".

**32. Query: Can the DSC token be revalidated or a new token be procured after its expiry?**

**Answer:** The validity of a DSC key is of two years after which a new token has to be procured.

It is advisable that the DSC token be procured well in advance before the expiry of the token. This needs to be enrolled again on PFMS as a fresh token.

**33. Query: How can the funds be released project-wise to various agencies and further allocated to down the line agencies?**

**Answer:** The functionality for project creation and project-wise release of funds has been developed under TSA Hybrid module of PFMS and the OM related to this is available on CGA website. Link for the same is as under:

<https://cga.nic.in//writereaddata/file/OMNo354-357dtdt29012025.pdf>

**34. Query: What is the process for allocating limits when the Funding Agency itself is acting as Recipient Agency?**

**Answer:** The agency admin has to allocate limits first to self, from RBI account, by selecting "self- allocation" radio button. Then only it can allocate limits to its child agencies by selecting "child allocation" radio button.

**Note:** Self-allocation is not required in case Funding Agency and Recipient agencies are different.

**35. Query: Can the agencies make bulk payment to vendors?**

**Answer:** Two types (excel based and UI based) of Bulk payment options are already available under TSA/TSA Hybrid module of PFMS. Before making bulk payments, the agency Data Operator (Maker) has to do excel based bulk customization by following the path: **Masters→Bulk Customization→ Bulk Customization using**

**excel** and UI based bulk customization by following the path **Masters→Bulk Customization→ Manage**.

Bulk customized files will be available for 10 days of its generation.

**36. Query: Is there any role of Recipient Agencies in claim consolidation process?**

**Answer:** No, once the child agency has submitted the claim and applied DSC, the same will land at the Funding Agency level having RBI account in an automated mode.

**37. Query: How are the claims consolidated and land at Funding Agency level?**

**Answer:** The claims are being consolidated daily for one scheme-one assignment-one recipient agency wise on PFMS in an automated manner and land at the maker level of Funding Agency.

A functionality for one scheme-one project-one consolidated file landing at Funding Agency level for one DSC for drawing funds from RBI Account is being developed and shall be conveyed shortly.

**38. Query: How to track the transaction whether it is pending at Agency DO level, Agency DA level, Funding Agency level, at banks' level or funds have been disbursed to vendors' account?**

**Answer:** The complete transactional cycle can be tracked by HTSA-02(Track your claim) report.

**39. Query: What needs to be done when the payment has failed?**

**Answer:** The agency may reinitiate the failed claim after eliminating the failure reason by following the path:

TSA→TSA Hybrid→Reinitiate failed claims (DO level)

TSA→TSA Hybrid→Manage claim reinitiate (DA level)

For DSC, the configured signatories has to follow the path: TSA→Digital Sign assignment file and select the module as TSAHybridReinitiateClaim

NOTE: The claim will not go to the Funding Agency for further re-processing, as the funds have already been transferred from RBI to the savings account of the Recipient Agency. After the reinitiation process, child agencies have to ensure that the bank branches process the payment files through ZBSAs linked with the Recipient Agency's savings account.

**40. Query: What if the transaction has failed with Debit Failure reason as "Insufficient Funds".**

**Answer:** In this case, Child Agencies having ZBS accounts have to check with their Recipient Agencies regarding the receipt of Funds in their linked Savings Account. Upon confirmation, they can reinitiate the claim. They have to take up the matter with their respective banks whether the bank branch is searching for the funds in the linked savings account or only in the ZBSA. Then, the Agency DO can reinitiate the claim.



**41. Query: What needs to be done when the transaction has failed due to incorrect IFSC ?**

**Answer:** The agency DO has to revalidate the vendor's account before reinitiating the claim by following the path:

Masters-->Vendors--> Revalidate bank account

**42. Query: HTSA 02 (Track your Claim) is showing DSC applied but the debit status is shown as pending without any reason. What needs to be done?**

**Answer:** Please consult your funding agency and check whether they have approved and digitally signed your consolidated claim file. If yes, request your bank branch to process the pending transactions at their end. In case any clarification is needed, bank branches have to consult their headquarters which are looking after Government Business.

**43. Query: In the HTSA 02 Report (Track your Claim), the Debit column shows Pending/failed due to KYC being pending.**

**Answer:** The agency has to approach the respective bank branch, fill up the mandate form and complete the KYC process as required by the bank.

**44. Query: In the HTSA 02 Report (Track your Claim), the Debit is Pending and DSC status is XML generated.**

**Answer:** All concerned DA configured on signatory configuration by the Agency Admin have to digitally sign the claim files by following the path: TSA→ DSC Assignment/Claim files.

**45. Query: While processing the payment file by DA user, the error appears as "Enrollment file is not signed by the user defined in signatory configuration". What needs to be done?**

**Answer:** Agency DA has to sign the enrollment file and ensure that all DAs that are part of the signatory configuration page have also signed the enrollment file through the path: Bank→Enroll account DSC Winapp (Sign enrollment file).

**46. Query: Error is appearing as "Insufficient DSC limit"**

**Answer:** The concerned DA has to contact his agency admin to update the limit on signatory configuration page. Path: Bank → signatory configuration.

**47. Query: Debit account is not appearing on the Signatory Configuration page.**

**Answer:** Agency Admin User has to activate its bank accounts for e-payment for that scheme through the Bank → Account Activation E-Payment. Select Scheme & A/c No. then Search) (Select A/c Activation Type → EPaymentUsingDigitalSignature.

**48. Query: While signing DSC on payment file, the error message pops up as "Serial number not matched with enrolled serial number."**

**Answer:** The DSC assigned to a particular DA and the DSC signature by whom it is being signed is not the same. If both are the same, Agency DA has to deactivate existing enrollment, enroll again, and then apply for DSC.

**49. Query: PPA not available for record management.**

**Answer:** The PPA for payments settled under TSA/TSA Hybrid are available under the TSA menu in the following path:

a) For Assignment transfer signing by CNA/Claim Signing by TSA Hybrid flagged agencies: TSA → DSC Assignment/Claim files then click on Digital Signed Payment file. All the PPAs will be available for download.

b) For Expenditure files signing by CNA/ Claim transfer signing by Funding Agencies: TSA → TSA DSC Batch Creation then move to Digital Signed Payment file. All the signed files will be available for records.

**50. Query: What is the process of approaching the TSA helpdesk for raising issues related to TSA/TSA Hybrid?**

**Answer:** Agencies can raise their grievances on <https://helpdesk.pfms.gov.in/support/home> and Email ID: tsa-helpdesk-cga@gov.in.

User can also approach the below mentioned officers in case of any need for escalation:

1. Mr. Deepak Gupta, ACA – 01124665525 (O)
2. Mrs. Gayatri Devi, Sr. AO – 01124665477 (O)
3. Mr. Girish Goel, AAO – 01124665598 (O)
4. Mrs. Neelima Gulati, AAO – 01124665406 (O)
5. Mr. Ashutosh Bhaskar, AAO - 01124665605 (O)

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