

O/o Controller General of Accounts
M/o Finance,
Department of Expenditure
Mahalekha Niyantrak Bhawan
INA Colony, New Delhi
(PFMS-GIFMIS)

No. I-104/2/2023-ITD-CGA-Part(1)/16710/58-75

Dated: 10th July 2024

In compliance to para 3 of DoE OM No.3(06)/PFMS/2023 dated 05th February, 2024 and as per instructions contained in Master Circular issued vide even No. dated 21st May, 2024, please find enclosed a detailed Standard Operating Procedure containing Roles and Responsibilities of various stakeholder along-with detailed procedure showing funds flow for implementation of TSA Hybrid System

This issues with approval of the competent Authority



(Anupam Raj)
Dy CGA(GIFMIS)

Encl: As above.

Copy forwarded to the following for information:

1. PS to Pr CCAs/CCAs/CAs of Ministry/Departments administering TSA/CNA-MI for sharing with CNAs and Implementing Agencies
2. PS to Additional CGA(PFMS), O/o CGA, Mahalekha Niyantrak Bhawan, New Delhi
3. Jt CGA(GIFMIS), O/o CGA, Mahalekha Niyantrak Bhawan, New Delhi
4. ACGA(GIFMIS), O/o CGA, Mahalekha Niyantrak Bhawan, New Delhi
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TSA Hybrid SOP

NAME OF SOP :

Standard operating procedure for Treasury Single Account (TSA) - Hybrid through PFMS

DATE CREATED :

July 05, 2024

Version number:

1.0

PREPARED BY :

GIFMIS, PFMS

IMPLEMENTATION DATE :

July 05,2024

REVISION NUMBER :

00

LAST UPDATED :

July 05,2024

PURPOSE

The purpose of the document is to facilitate all the stakeholders regarding implementation of TSA – Hybrid and its operations through PFMS. Hybrid TSA system facilitates 3rd and below level agencies, private agencies etc., whose account cannot be opened in RBI under Model 1, to operate in TSA system through Just in Time release of Funds.

SCOPE

The document applies to all the following schemes types:

1. To Central sector schemes having Budget Estimate of Rs 100 crore or more in a FY.
2. Where there is a private Sub-Agency (SA) involved in implementation of the scheme which cannot open an account in the Reserve Bank of India (RBI).
3. Where there are more than two level of Government/Private SAs involved in implementation of the scheme as RBI does not provide facility to open accounts for 3rd & below level agencies.
4. Autonomous Bodies under Other Central Expenditure where more than two levels of hierarchy exist, or second level is a private entity.

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Abbreviations

PD	Program Division
DDO	Drawing and Disbursing officer
SA	Savings Accounts
TSA	Treasury Single Account
Government SAs	Government Sub-Agencies
IAAs	Implementing Agencies
AB	Autonomous Body
CFI	Consolidated Fund of India
CGA	Controller General of Accounts
CNA	Central Nodal Agency
DoE	Department of Expenditure
DSC	Digital Signature Certificate
GFR	General Financial Rules
PAO	Pay & Accounts Officer
PFMS	Public Finance Management System
RBI	Reserve Bank of India
ZBSA	Zero Balance Subsidiary Account

Definitions/Description

Treasury Single Account (TSA)

Treasury Single Account System is to facilitate Just in Time release of scheme funds to implementing agencies of various Other Central Expenditure schemes (TSA-AB) and Central Sector Schemes (CNA Model 1) vide DoE O.M dated 09.03.2022. All implementing agencies under TSA system, has to open a TSA Assignment account in RBI.

Central Nodal Agency (CNA)

As per O.M dated 21.05.2024, for each Central Sector Scheme, the concerned Ministry/Department will designate a Central Nodal Agency. The Central Nodal agency as per DoE O.M F.No. 3/(06)/PFMS/2023 dated 21.05.2024 may be an Autonomous body/CPSE/State Agency for implementing the same.

Funding Agency

Funding agencies are government agencies with RBI-TSA bank Account. The funding agency can be at level 1 or at level 2 of scheme hierarchy, as per the nature of scheme and nature of Agencies implementing the scheme. Funding agencies disburse funds to down below agencies Just-in-time as and when demand files are sent to Funding agency. Funding agencies should adhere to timelines prescribed in O.M dated 21.05.2024.

Recipient Sub-Agency

Recipient sub-agencies may be Government agencies or Private agencies. The private SAs at 2nd level and Government/Private SAs at 3rd level will be referred as Recipient SAs. Each Recipient SA will open a savings bank account in scheduled Commercial bank.

Zero Balance Subsidiary Account

A Zero-Balance Subsidiary Account (ZBSA) is an account in which a balance of zero is maintained by transferring funds to and from a master account(Recipient Sub-agency bank account). All the Sub-agencies below the Recipient Sub agency will open a Zero balance subsidiary Account (ZBSA) in the bank of Recipient Sub-agency.

Holding Account

Holding account is opened for the purpose of payment of TDS, Income Tax and GST etc. All Implementing agencies of the scheme under Hybrid TSA shall open a Holding accounts in scheduled commercial bank, in addition to the scheme account of the Implementing Agency.

Introduction to Hybrid TSA

Introduction: At present CNA-Model1/TSA is being implemented up to second tier of Agencies, whereby necessary enhancements have been made in PFMS for implementation of TSA in compliance to revised guidelines issued vide OM No.26(118)/EMC Cell/2016 Dated 24.02.2022 for TSA as well as OM dated 09.03.2022 for implementation of CNA Model 1. As per provisions in the guidelines referred to, the Autonomous Body/Sub Autonomous bodies/ Statutory bodies/CPSEs/CNAs/implementing Agencies have opened bank accounts with Reserve Bank of India in e-Kuber.

There is no provision in the above referred guidelines for opening of RBI accounts by agencies beyond 02nd level, whereas many schemes have implementing agencies at 03rd level and beyond and therefore, the Ministries/ Departments are facing issues in smooth implementation of the schemes onboarded on TSA/CNA-M1. Further, RBI has also expressed inability for opening of TSA assignment Accounts beyond 02nd level agency as the number of implementing agencies is very large.

To cater to the above problem, at present the 3rd level and beyond agencies are registered as vendors of 02nd level agencies, wherein 2nd level agencies are making vendor payments from their assignments to 3rd level and beyond 3rd level are registered in EAT module as agencies. Parking of funds is being monitored through the EAT reports (Already available) But this also has following issues:

- Parking of funds with third and below level agencies
- Unutilised funds cannot be returned to higher level agencies i.e. to 1st Level or 2nd level agencies.
- It is difficult to create reports covering all levels of agencies of Scheme.

To overcome the issue mentioned above and enhancement in TSA for smooth implementation of the schemes with onboarding of 3rd level and further down the level agencies, Model-1A: Implementation through Hybrid Treasury Single account has been formulated in accordance with Ministry of Finance Department of Expenditure O.M. F. No. 3/(06)/PFMS/2023 dated 21st May, 2024.

2. **Objective:** The objectives for implementing Hybrid TSA for releasing funds to Autonomous bodies are the following:

- (i) To enhance the efficiency of fund flows to Implementing agencies by using the 'just in time' principle for release of funds and thereby ensuring better Cash Management in Government of India.
- (ii) To decrease the interest burden of the Government by decreasing the quantum of borrowings
- (iii) To avoid parking of funds released by the Government to ABs, and ABs to sub-agencies at 3rd level and down the line in their bank account(s).

1. Activities at Programme Division in Ministry

a. Agency identification

- | | |
|--------------------------------------|--|
| 1. Identification of CNA/CNAs | <ul style="list-style-type: none">• For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body or a Central Public Sector Enterprise or a State Government Agency as the Central Nodal Agency (CNA) to implement the scheme.• To register on PFMS as an agency if not already registered. The agency can be registered in PFMS by the concerned Program Division of the Ministry/Department from where funds are to be released to the Agency. |
| 2. Funding agencies | <ul style="list-style-type: none">• CNA and Government SAs may also function as 'Funding Agencies' to provide funds of Private SAs at 2nd level and of Government/Private SAs at 3rd level respectively. |
| 3. Recipient Agencies | <ul style="list-style-type: none">• The Private SAs at 2nd level and Government/Private SAs at 3rd level will be referred to as Recipient SAs. |

b. Opening of bank Accounts for IAs

- | | |
|------------------------------|--|
| 1. CNA (Level 1) | <ul style="list-style-type: none">• CNA (Government SA) and Funding Agencies will open assignment accounts in RBI and will be given assignments as per the procedure described in Model 1.• The CNA will open an account with the Reserve Bank of India (RBI) in e-Kuber. Even in cases where the CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant, it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.• Submission Of Account Opening Form With Specimen Signature Duly Signed By Head Of AB/Sub AB in Format Prescribed along with KYC/Officially Valid Documents (OVD) as per MoF, DoE OM dated 24 February 2022. Nodal Officer of the agency will verify all Documents and submit attested copies to the PAO of Min/Deptt.• The account opening form, along with documents has to be forwarded to Nodal officer of the scheme nominated for this purpose in the Ministry. Program Division scrutinizes and forward it to PAO office in the Ministry for onward submission to RBI for account opening. The account opening form is placed at annexure 'A'. |
| 2. Recipient Agencies | <ul style="list-style-type: none">• Each Recipient SA will open a savings bank account in a scheduled commercial bank. If there are SAs below the Recipient SA, they will open a Zero Balance Subsidiary Account (ZBSA) in the bank of the Recipient SA.• If Recipient SAs and SAs below it already have bank accounts from existing Model 2, same bank accounts may be used & there is no need to open new accounts subject to the condition that funds in the existing bank accounts shall be deposited in Consolidated Fund of India before onboarding. This is also subjected to availability of |

1. Activities at Programme Division in Ministry

c. Scheme Configuration

For each Central Sector Scheme, the concerned Ministry/Department will configure the TSA hybrid schemes as 'TSA hybrid' in PFMS. All the existing CNA model 1 schemes shall be mapped as 'TSA schemes' by default.

d. Approval of bank Accounts in PFMS

For each Central Sector Scheme, CNA configures the bank account in PFMS after opening of the account. The request for approval would be available with the Programme Division

e. Release of Assignment to CNA

After the bank accounts of CNA are successfully configured and approved. Programme Division after due concurrence of IFD, issues a sanction by competent Authority. The sanction details are filled in PFMS and sanction order is generated in PFMS in form of 'Assignment', for onward submission to DDO in PFMS.

f. Procurement of Digital Signatures

Monitoring of Procuring digital signatures for CNA and SAs down the ladder (as per MEITY Guidelines about DSC). These Digital Signatures of Data Approver users in PFMS for CNA and SAs down the ladder are required to be enrolled in PFMS (if not available and registered in PFMS already).

2. Activities at O/o Pr.CCA, CCAs of the Ministry

a. Opening of TSA-RBI bank accounts

- i. For each Central Sector Scheme, the Nodal officer nominated for the scheme in the Program Division of Ministry/Department shall forward the account opening form received from CNA or Funding Agencies of the scheme to PAO . PAO has to attest the form and forward it to RBI regional office in Delhi.
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b. Opening of Public Account Heads

- i. CNA and 2nd level Government SAs will open assignment accounts in RBI and will be given assignments as per the procedure described in Model 1.
 - ii. Mapping of relevant Public Head of Account under MH 8454 against each Expenditure Head of Account to be done by concerned Principal Accounts office (Pr.AO) of the Ministry. If the public account heads are not available, mapping of the same shall be done after getting them opened by DAMA, O/o CGA
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c. Release of Assignment

1. **Release of Assignment**
 - After generation of Assignment sanction by Program Division and successfully forwarded by DDO. PAO provided authorization for assignment to the concerned CNA of the Central Sector Scheme. PAO will pass and digitally sign assignment advice in PFMS.
 - A limit up to which expenditure can be incurred by the CNAs shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through PFMS.
 2. **Failure of Assignment**
 - There are instances when RBI rejects an Assignment issued by PAO/ AB for some reasons. All such Assignments are required to be cancelled by the PAO in PFMS and thereafter fresh Assignment sanction needs to be issued.
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d. Acceptance of Return of Assignment

Any return of Assignment by the CNA agency has to be accepted by the PAO in PFMS . Once it is approved by PAO , the budget under the head of account shall be increased as per the assignment returned in PFMS. The CNA returning the assignment back in PFMS , should also keep the Program Division informed about the assignment returned for the particular scheme.

e. Reconciliation and Accounting

PAO will reconcile the scrolls received from RBI. Unutilized Balances at the close of the financial year will lapse to the Government and hence written back in Government Account by minus debiting concerned functional head of account and minus crediting to the head in Public Account. PAO will make accounting adjustments at the end of the financial year.

3. Activities at Central Nodal Agency (Govt. SA)

a. Opening of bank accounts

- 1. Opening of TSA bank accounts** • For each Central Sector Scheme, the account opening form has to be duly filled, signed and stamped by the concerned authority and forward it to the Nodal officer for the scheme in the Programme Division of the concerned Ministry.
- 2. Opening of Holding Account** • Each implementing agency has to open holding account in scheduled commercial bank for specified purposes. In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favour of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of March to be paid in 1st week of April, CNAs may utilize the services of holding account at commercial banks.
- However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks except in case of opening Letter of Credit in favour of foreign suppliers in which case the funds can be held in the bank account for the duration required as per purchase order/contract agreement in the OM dated 09.03.2022.

b. Configuration of bank accounts

- The TSA RBI account of the CNA has to be mapped with the scheme and its components and configure the same in PFMS from the Agency Admin user in PFMS.
- The holding account of the CNA is also to be configured in PFMS from Agency Admin user.

c. Approval of request of SAs

The request of Agency registration of sub-agencies, and approval of bank account registered by sub-agencies has to be approved by CNA in PFMS by Agency Admin user.

d. Creation of other users in PFMS

Agency Admin user of the CNA Agency can further handle user management of the CNA Agency. Agency Admin user can create Data operators for preparation of bills and Data Approver users for approving the bills in PFMS.

e. Creation of Sub-Assignment to SAs

- CNA may provide sub-assignments from the assignment issued to CNA by the Ministry, to Government Agencies registered down below under the same scheme, if any in PFMS. When an Assignment against grants-in-aid received by a CNA is released by it further to its subsidiary autonomous body, the sub-assignment advice will be digitally signed by the authorized signatory of the CNA.
- If there are private agencies down below at the immediate next lower level, CNA shall act as Funding agency for the private agency at 2nd level (Recipient Agency)

3. Activities at Central Nodal Agency (Govt. SA)

f. Assign Drawing Limits in PFMS

CNA shall assign drawing limits to the next lower level agency in PFMS, from the assignment limit which it has received from Ministry/Department.

g. Enrollment of DSCs and signatory configuration

Procurement of Digital Signature and their Enrolment by authorized signatories of Implementing Agencies in PFMS will be done

h. Return of unspent balances

- i. In case the CNA (Government SA) is earlier under Model 2 of CNA guidelines dated 09.03.2022 . The CNA before migrating to Model 1A (TSA Hybrid) has to return the unspent balances lying in the CNA bank account in scheduled commercial bank to Consolidated Fund of India.
 - ii. The Fund can be remitted back to CFI through Bharatkosh portal by CNA.
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4. Activities at Funding Agency (Govt. SA)

a. Opening of bank accounts

1. Opening of TSA bank accounts

- For each Central Sector Scheme, the account opening form of the Funding Agency has to be duly filled, signed and stamped by the concerned authority and forward it to the Nodal officer of the scheme in Programme Division of the concerned Ministry.

2. Opening of Holding Account

- Each implementing agency has to open holding account in scheduled commercial bank for specified purposes (such as payment of TDS, IT & GST, opening of LoC for foreign suppliers, etc.).

b. Configuration of bank accounts

The TSA RBI account and holding account of the Funding Agency has to be configured in PFMS as TSA Account and holding account accordingly from the Agency Admin user in PFMS..

c. Return of unspent balances

- In case the CNA (Government SA) is earlier under Model 2 as per CNA guidelines dated 09.03.2022. The funding agency before migrating to Model 1A has to return the unspent balances lying in the holding account, if any in scheduled commercial bank to Consolidated Fund of India. In case Funding agency is CNA migrating from Model 2 to Model 1 or Model 1A, the unspent balance lying in the commercial bank is to be remitted back to CFI.
- The Fund can be remitted back to CFI through Bharatkosh portal by Funding Agency.

d. Creation of other users in PFMS

Agency Admin user of the Funding Agency can further handle user management of the Funding Agency. Agency Admin user can create Data operators for preparation of bills and Data Approver users for approving the bills and digitally signing of the bills in PFMS.

e. Assign Drawing Limits in PFMS

Funding agency shall assign drawing limits to the Recipient agency in PFMS, from the assignment limit/Sub-assignment limit which it has received from Ministry/Department.

4. Activities at Funding Agency (Govt. SA)

f. Approval of request of SAs

The request of Agency registration of subagencies , and approval of bank account registered by sub agencies has to be approved by Funding agency in PFMS by Agency Admin user.

g. Enrollment of DSCs and signatory configuration

Procurement of Digital Signature and their enrollment by authorized signatories of Implementing Agencies in PFMS will be done

h. Release of Funds to Recipient Agency

1. **Release of Funds**
 - A consolidated demand file will be sent to the concerned Funding Agency by the Recipient Agency, which would contain claims of all the Sub agencies under the Recipient Agency .
 - The Funding agency may receive demand files from multiple Recipient Agencies under the funding agency for a particular scheme.
 - The Recipient agency shall get an aggregated view of all sub-agencies down below its hierarchy. Upon clicking the details, a drill down shall show all individual payment details of agencies. The Funding agency shall not be able to edit any payment details received from Recipient agency pertaining to various agencies with scheduled commercial bank accounts. The Funding agency can only view and select the claims as a whole for a particular Recipient agency , against which it wants to release funds to the Recipient agency bank account.
 - The sanction will be sent to RBI for debiting the assignment account in RBI of the concerned Funding Agency and crediting the sanctioned amount in the bank account of the Recipient SA concerned.
2. **Protocols to be followed**
 - The demand received by the Funding Agency in PFMS till the cut-off time of 3PM on a working day will be processed and sanction for the amount demanded will be generated on the same working day. Sanction for the consolidated demand received beyond the cut-off time of 3PM will be generated on the next working day.

5. Activities at Recipient Agency

a. Opening of bank accounts

1. Opening of bank account

- For each Central Sector Scheme, the recipient Agency opens a savings bank account in a Scheduled Commercial bank. If there are SAs (Government or Private) below the Recipient SA, they will open a Zero Balance Subsidiary Account (ZBSA) in the same bank of the Recipient SA.
- If Recipient SAs and SAs below it already has ZBSA bank accounts in Model 2 of CNA, same bank accounts may be used & there is no need to open new accounts subject to the condition that funds in the existing bank accounts shall be deposited in Consolidated Fund of India before onboarding. The conversion of ZBSA bank account of Recipient agencies to savings account is as per bank policies.

2. Opening of Holding Account

- Each implementing agency has to open holding account in scheduled commercial bank for specified purposes (such as payment of TDS, IT & GST, opening of LoC for foreign suppliers, etc.) and map the account on PFMS for making payment to concerned Government Departments.

b. Configuration of bank accounts

The savings bank account and holding account of the Recipient Agency has to be configured in PFMS as TSA Account and holding account accordingly from the Agency Admin user in PFMS..

c. Return of unspent balances

- i. In case the Recipient Agency is earlier under Model 2 of CNA guidelines dated 09.03.2022 . The Recipient Agency before migrating to Model 1A has to return the unspent balances lying in the holding account, if any in scheduled commercial bank to Consolidated Fund of India.
- ii. The Fund can be remitted back to CFI through Bharatkosh portal by CNA.

d. Creation of other users in PFMS

Agency Admin user of the recipient Agency can further handle user management of the recipient Agency. Agency Admin user can create Data operators for preparation of bills and Data Approver users for approving the bills in PFMS.

5. Activities at Recipient Agency

e. Approval of request of SAs

The request of Agency registration of subagencies , and approval of bank account registered by sub agencies has to be approved by Recipient agency in PFMS by Agency Admin user.

f. Enrollment of DSCs and signatory configuration

Procurement of Digital Signature and their Enrolment by authorized signatories of Implementing Agencies in PFMS will be done.

g. Assign Drawing Limits in PFMS

Recipient agency shall assign drawing limits to its sub-agencies in PFMS, from the drawing limit which it has received from its funding agency.

h. Raising Demand Files of Recipient Agency and its Sub Agencies

1. Demand Files

- Consolidate the demand files received from down below sub agencies of Recipient agency and forward it to the Funding agency. All the demand files at Recipient Agency shall be auto consolidated in PFMS and pushed to Funding agency upto 3 PM every day.
- When a Recipient SA/other SA down its ladder has to make payment to vendors/ beneficiaries under the scheme, the SA concerned will prepare (i) a **payment file** in PFMS containing details of the beneficiaries and vendors to whom the payment is to be made and (ii) a demand file containing amount of funds needed to make the payments as per the payment file.
- While the payment file will be retained by the respective SA, the demand files generated by the Recipient SA and SAs below it shall be consolidated daily in PFMS. The consolidated demand file will be sent to the concerned Funding Agency.

2. Disbursal of Funds

- Immediately on receipt of funds, payment files pertaining to Recipient agency and its SAs will be auto pushed for disbursal of funds to vendors/beneficiaries through its bank account or through ZBSA accounts as per the payment files generated by respective SAs.
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5. Activities at Recipient Agency

g. Remittance of Interest Accrued

Interest accrued in the commercial bank accounts of recipient agency shall be deposited in Consolidated Fund of India as per provisions of GFR.

6. Activities at Schedule commercial banks

a. Opening of bank accounts

1. Opening of bank account

- For each Central Sector Scheme, the recipient Agency opens a savings bank account in a Scheduled Commercial bank. All down level agencies under the Recipient Agency has to open Zero Balance bank Account in the same commercial bank where Recipient Agency is holding the Bank Account.

2. Opening of Holding Account

- Each implementing agency has to open holding account in scheduled commercial bank for specified purposes (such as payment of TDS, IT & GST, opening of LoC for foreign suppliers, etc.) and map the account on PFMS for making payment to concerned Government Departments.

b. MoU with Recipient Agencies

MoU between Commercial Bank and Recipient agencies regarding services to be provided by bank and any other modalities pertaining to Hybrid TSA implementation.

c. Processing the transactions

- i. As soon as the funds get transferred to Recipient agency bank account from Funding agency, corresponding to demand claims raised by recipient agencies and its SAs , payment files shall be auto pushed to bank for debiting Recipient bank account / ZBSA accounts as per the payment files generated by respective SAs and credit funds to vendors/beneficiaries.
- ii. Banks to ensure that, only electronic payments are allowed to be processed from Recipient agency savings bank accounts / and its SAs Zero balance subsidiary accounts. No cheque payments are to be allowed by bank from the Recipient agency savings bank accounts / and its SAs Zero balance subsidiary accounts

d. Timely clearance of Payment Files

Banks to ensure payment are cleared real time as and when payment files are received from PFMS. The funds shall not be retained in any commercial bank account of Recipient SA for more than 2 working days.

e. Integration with PFMS

Banks shall communicate ACK/NACK ,Payment initiation confirmation when agency account is debited and final confirmation of payment with UTR with PFMS for each transaction.

Deduction Settlement

- i. In deviation from existing TSA and CNA Model 1 process where deductions are not handled in automated manner, all agencies at all levels I Hybrid TSA shall open a holding account in a Scheduled Commercial Bank.
 - ii. For agencies with RBI account, any deduction made on account of TDS, LD etc . shall be automatically moved to holding account as a payment to holding account.
 - iii. For agencies with bank accounts with Scheduled Commercial Bank as scheme account, the claim file when generated shall contain details of both gross and net amount with deductions indicated separately. The claim file shall be paid out by funding agency for gross amount with net amount moving to scheme account and deductions amount moving to holding account.
 - iv. The agency shall be required to map , enter and clear the deduction amount in holding account by cheque / online payment as applicable by remitting the deductions to concerned authorities / entities at defined / regulated periodicity.
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Reports for Hybrid TSA

The following reports shall be available to PFMS users under the Menu , Reports >> Hybrid TSA for monitoring of TSA Hybrid

TSA Hybrid Report	Report Description
HTSA 01	Agency Hierarchy
HTSA 02	Agency Wise Allocation and Expenditure
HTSA 03	Track Transaction Report
HTSA 04	Assignment Tracking Report
HTSA 05	Expenditure Detail Report
HTSA 06	Agency wise Summarised Assignment Details Report
HTSA 07	Transfer Detail Report
HTSA 08	DSC Batch status Report
HTSA 09	Status of Agency Registration
HTSA 10	Voucher wise Expenditure of Funding Agencies
HTSA 11	Agency wise Deduction details