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

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

File No.I-104001/2/2022-ITD-CGA/27 Date: 04-06-2025

OFFICE MEMORANDUM

Subject: Issue of Standard Operating Procedure (SOP) for mapping of Parent Agency account number with Child Agencies.

The undersigned is directed to refer to the Ministry of Finance DoE Master Circular regarding revised flow of funds in Central Sector Schemes through Hybrid TSA issued vide OM No. 3(06)/PFMS/2023 dated 21st May 2024.

2. In this regard, the functionality for the child agencies utilizing the same savings accounts of the Recipient Agencies has been developed and made live. Post this deployment, child agencies need not open Zero Balance Subsidiary Accounts (ZBSAs) separately and may generate claims under TSA Hybrid using the Savings accounts opened by the Recipient Agency.

3. Standard Operating Procedure for the functionality -Hybrid TSA with Single Scheduled Commercial Bank Account is attached for reference.

4. It is requested that the SOP may be circulated to all the concerned CNAs/Implementing Agencies.

This is issued with the approval of the competent authority.

(Anupam Raj)
Dy. Controller General of Accounts

Encl: as above

To:

All Pr CCAs/CCAs/Cas with independent charge with the request to get the OM circulated to Program Divisions and all concerned Agencies.

Copy to:

Sr AO(GIFMIS) with the request to upload the OM on CGA Website.

Standard Operating Procedure (SoP) for mapping the Recipient Agency's Savings Bank Account by Child Agency for making Payments.

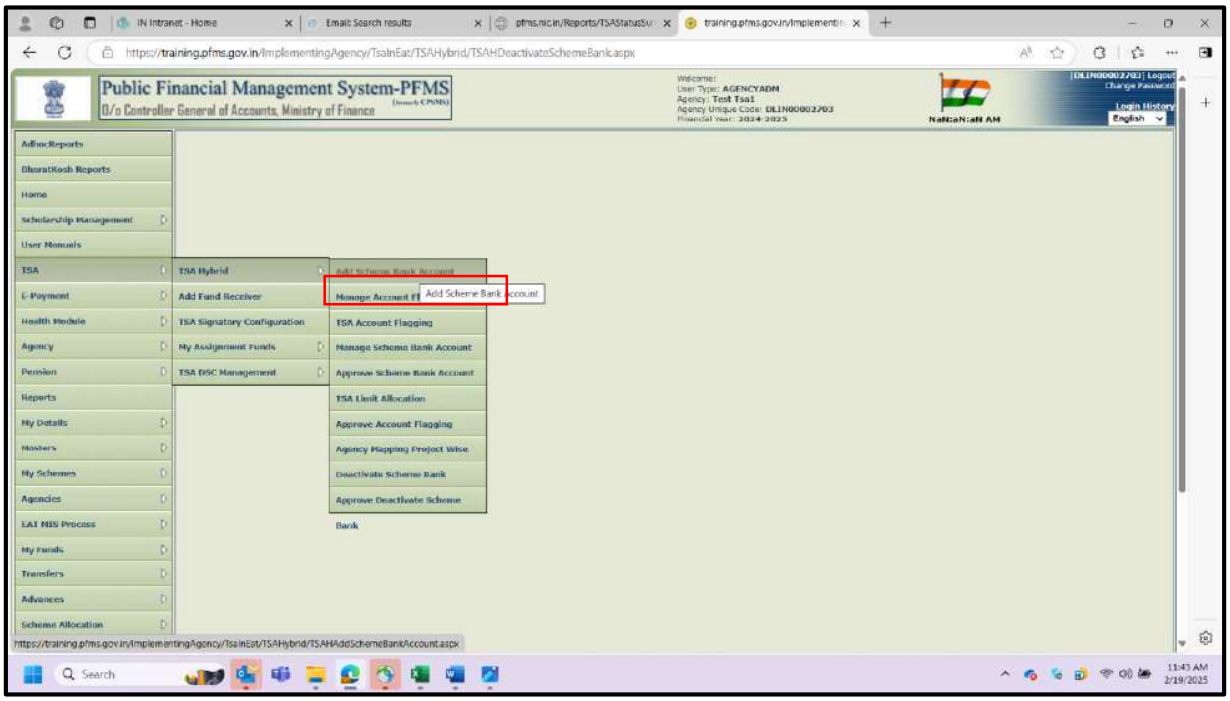
1. Introduction:

This SoP contains a set of guidelines for implementation of Hybrid TSA (Model 1 A) in cases where Child Agencies do not intend to open Zero Balance subsidiary Accounts (ZBSAs) but want to operate on the one main savings bank account of the Recipient Agency for making payments. It is important to mention that each ZBSA has to open one holding account for managing statutory deductions in payment like TDS, GST etc.

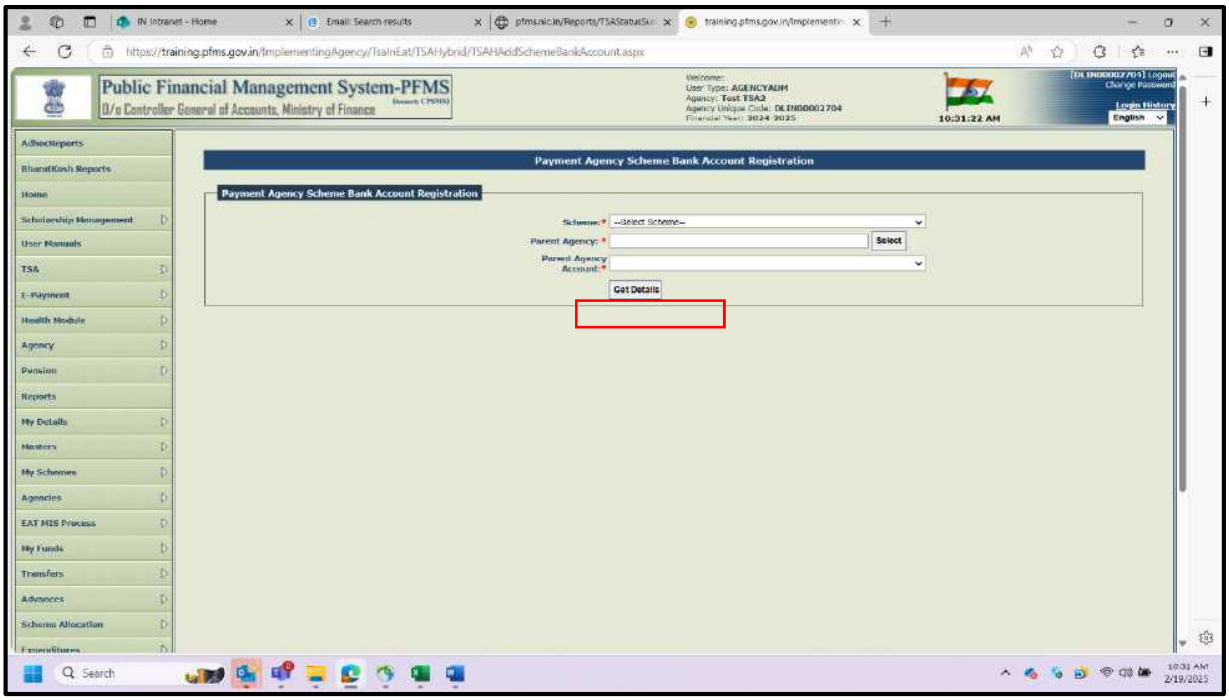
Process:

1.1. Bank Account Registration of Child Agency with Recipient Agency's Bank Account:

Agency Admin User will login into PFMS and select the menu using this path below "TSA→TSA-Hybrid→Add Scheme Bank Account."

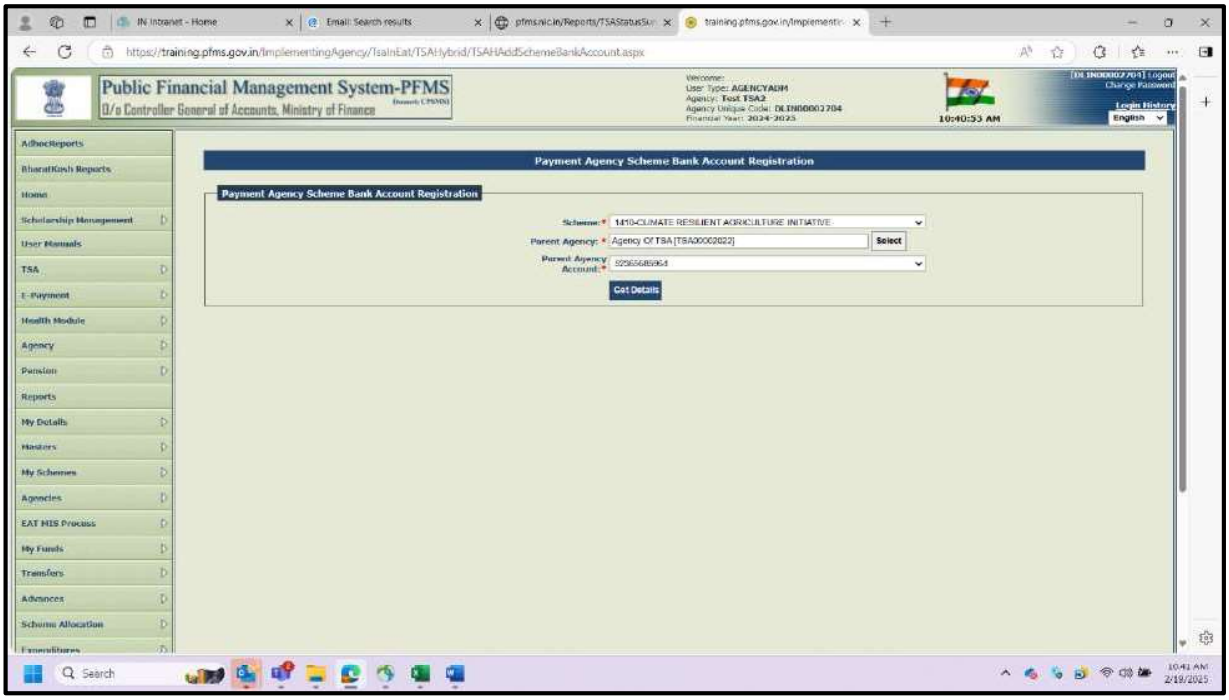


- User will navigate to the following screen and click on the "Parent Agency Scheme Bank Account Registration" Menu. The following screen will open to register the Recipient agency bank account.

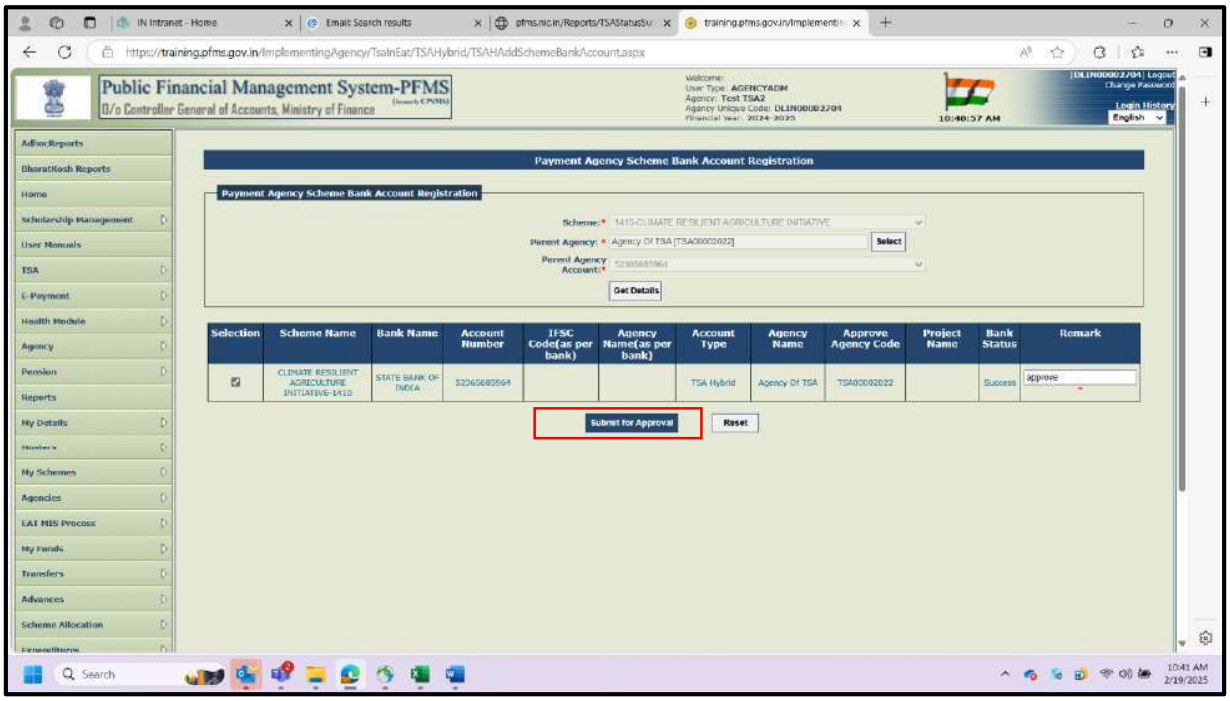


- The user will select the Scheme Name and its corresponding Parent Agency, and its Bank Account from the dropdown. The following radio button is provided:

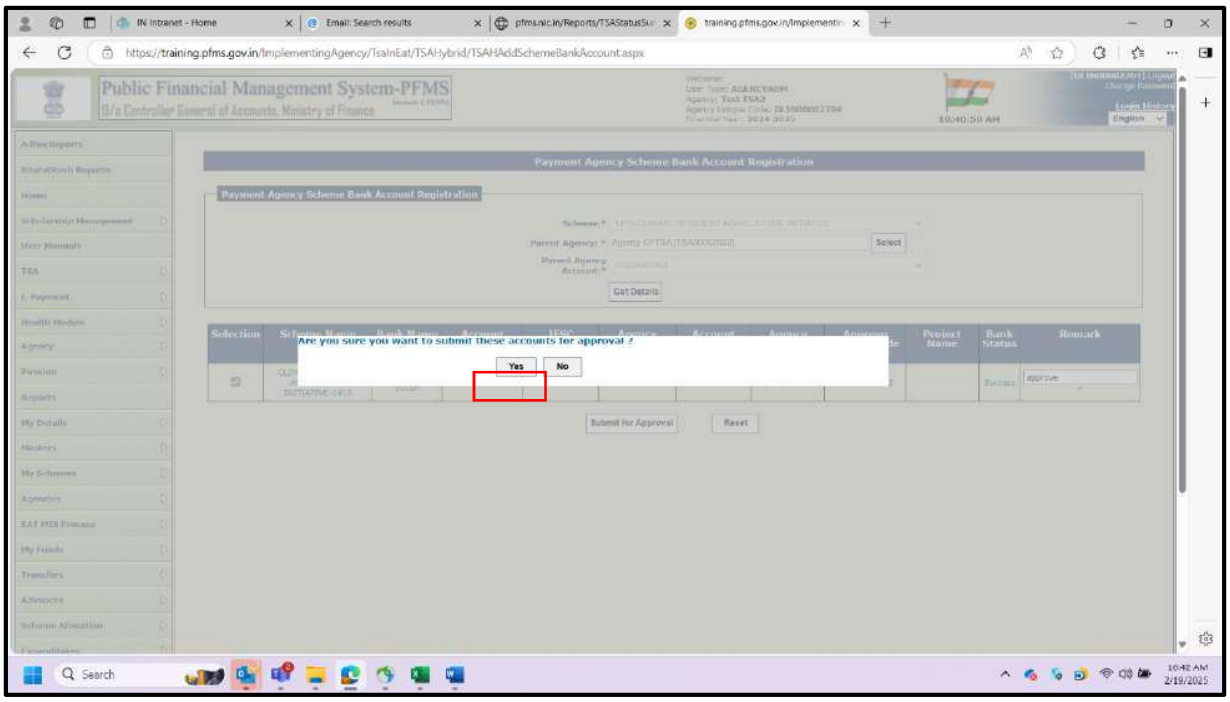
    - Get Details button to fetch the details of the Registered bank accounts of the respective Recipient agency.



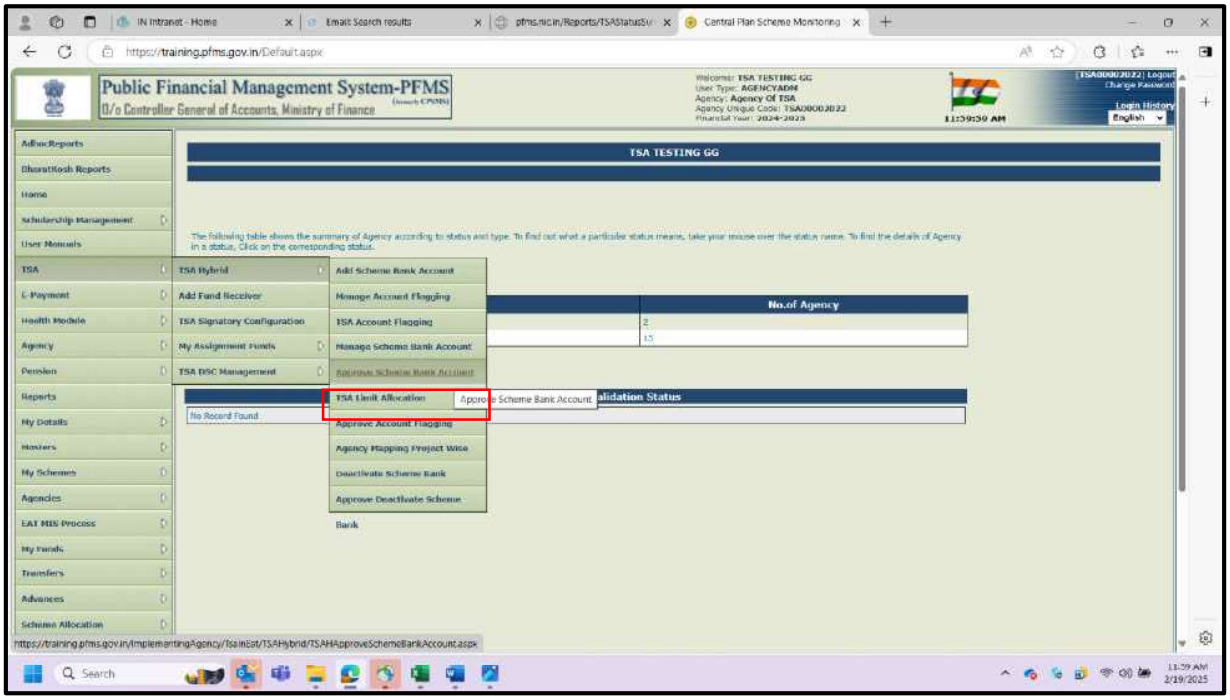
- After clicking on Get Details, the user needs to click on the checkbox under the selection column against the scheme and bank details of the parent agency. After adding remarks, the user will click on the 'submit for approval button.



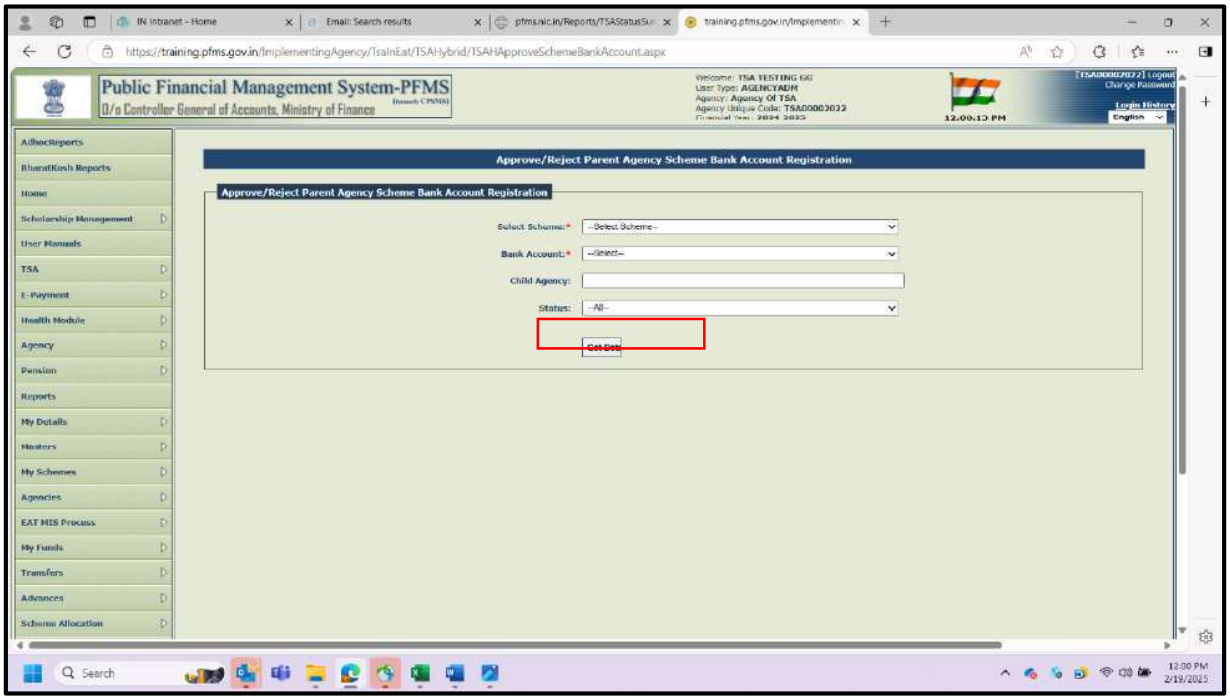
- After successful submission, the following message will appear on screen.



- User will click on Yes button to confirm the registration of Recipient bank account with his agency. After clicking on 'Yes' button the approval request will go the parent agency for approval.
- **Recipient** Agency will login into PFMS to approve the bank registration of child agency and select the menu using this path below "TSA→TSA-Hybrid→Approve Scheme Bank Account."

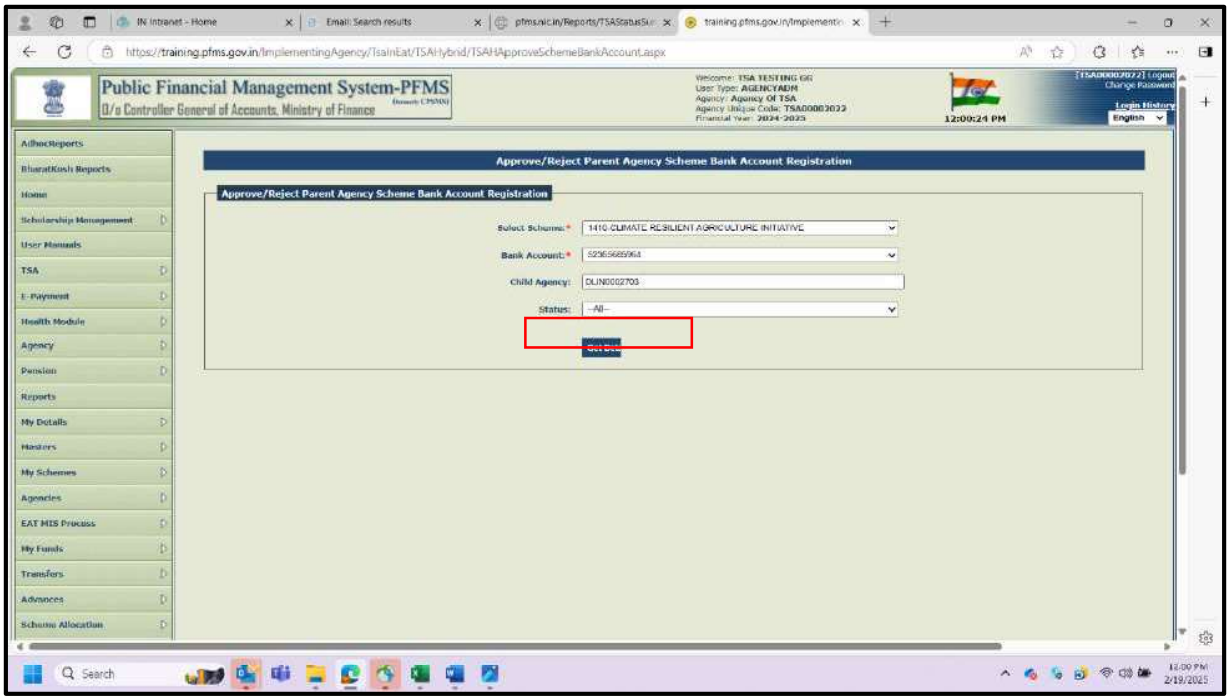


- Recipient Agency user will navigate to the following screen, and the following screen will open to approve the Child agency bank account.



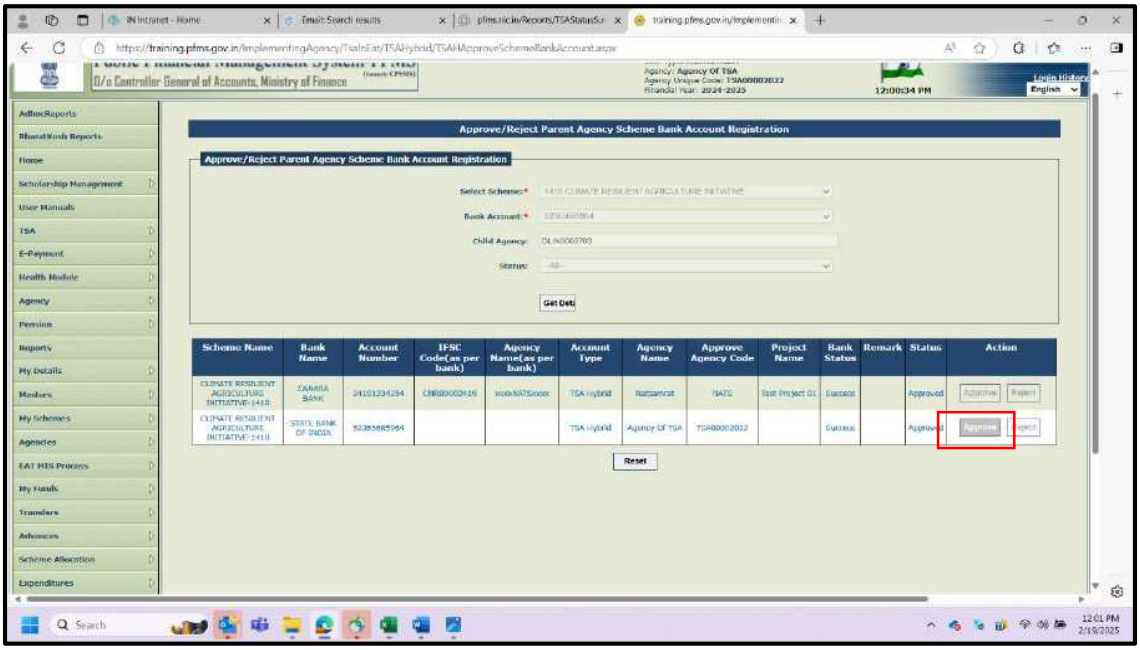
- The user will select values for the following drop down:

- Select Scheme: The User will select the scheme from the dropdown.
- Bank Account: The User will select the Bank Account number against which the Child Agency has submitted the request for approval.
- Child Agency: The Recipient Agency user may enter the name of the Child Agency.
- Status: User will select the status from the dropdown.



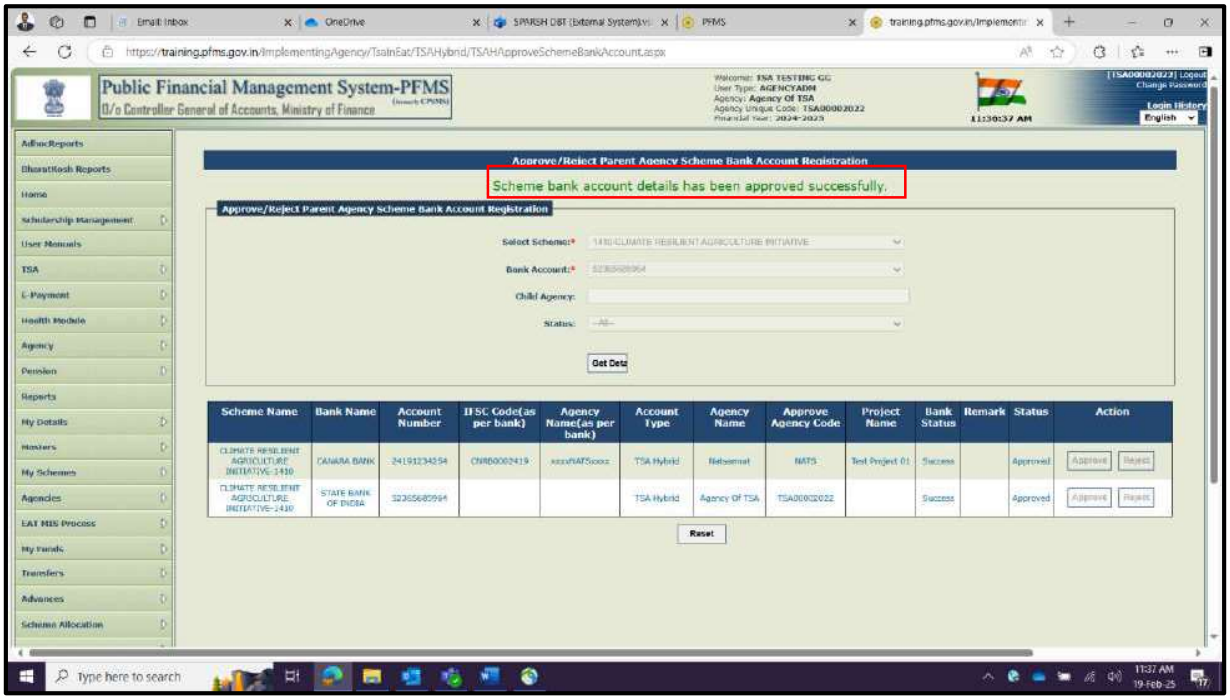
➢ After selecting and entering above mentioned details. The following button is provided -

- Get Details button to fetch the details of the Registered bank accounts of the respective Parent agency.



- After clicking on Get Details button the following screen will be visible to Recipient Agency user and following buttons are provided –
    - Approve: To approve the bank account registration of Child Agency with Parent Agency's Bank account for making payments.
    - Reject: To reject the registration
    - Reset: To reset the details and fetch new details
- Once the Recipient User will click on Approve button, the bank account registration of child agency will be approved, and following message will appear on the screen:

  "Scheme bank details has been approved successfully".



***NOTE**: For child agencies who have already registered/flagged their accounts under TSA Hybrid but are intending to use the aforementioned functionality have to first unflag and then deactivate their accounts in the following manner:*

1. *Concerned Agency Admin User has to follow the path: "TSA→ TSA Hybrid→ Manage Account flagging". After selecting the scheme and bank account, the User has to search the flagged accounts and has to click on "Edit". A pop-up will appear for keying in the remarks. After the remarks have been provided, the User can remove the flagging.*

2. *Agency Admin has to deactivate the scheme through the path: My Scheme→Deactivate Scheme/Bank Account and get the deactivation request approved by the PD/* Recipient *Agency through the path: My Scheme→Approve account for deactivation.*

The above steps can only be followed if there is no limit assigned to the child agencies against their flagged accounts.

2.2 Once the Scheme Bank details have been successfully approved by the Parent Agency, **Limit Allocation** needs to be done by the Agency Admin of the Parent Agency. (Para 3.1 of HTSA user guide)

3. **Mapping of Holding Account:** Apart from mapping of the **Recipient** Agency account for disbursing payments, the child agency is also required to map and register Holding account opened for the purpose of settlement of the deductions in TSA and is required to be approved by Parent Agency. (Para 3.2 of user guide)

4. **Claim Generation by Child Agency:** There is no change in the procedure for Claim Generation/New Claim entry by the Child Agency. The new claim generated by the Agency DO of the child agency and duly approved and digitally signed by the Agency DA will be consolidated in PFMS at 3.00 PM

Please follow the instructions/steps provided in the Hybrid TSA user guide issued vide OM NoI-104/2/2023-ITD-CGA(Part I)/87-100 dated 25th July 2024 for claim generation (Para 3.4), claim Approval (para 3.5), and Digital signature (para 3.6). **Link for the same is provided below:**.
https://cga.nic.in//writereaddata/file/OMNo87-100Dated25072024.pdf

5. **Claim Transfer**: After 3.00 PM the consolidated claim will be available to the Agency DO of Parent Agency for processing, approving by Data Approver of the funding agency and digitally signing**. (para 3.8 and 3.10 of User guide Hybrid TSA)**

6. **Re-initiation of Failed Transactions, if any:** In case there is a debit failure, the same can be reprocessed in PFMS by the Agency DO user of the child agency at the following path:
TSA > TSA Hybrid> Reinitiate Failed Claims

The Agency DA of the child agency will manage and approve the failed claim in the following path:
TSA > TSA Hybrid> Manage Claims Reinitiate.
The re-initiated claim will be available for DSC at the following path
TSA>Digitally Sign Assignment files>with selection of module as "Reinitiate Failed Claim".