

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/90-93

Date: 31/07/2024

**OFFICE MEMORANDUM**

**Sub: Frequently raised queries (FAQs) on the revised procedure of fund flow under Central Sector Schemes in TSA Hybrid**

The undersigned is directed to refer to Ministry of Finance DoE OM of even no. dated 21<sup>st</sup> May'2024 regarding the subject cited above and to state that this division has received various queries reported by users of Ministries/Autonomous Bodies related to implementation of TSA Hybrid for their respective schemes. The challenges faced by various level users and the proposed solutions are given as follows:

1. **Challenge raised:** Multiple parent agencies having accounts in RBI issuing funds to single child agency

**Illustration:** Agency A and Agency B are providing funds to Agency X but PFMS does not allow mapping of Child Agency X to Agency B as it has initially been mapped to Agency A.

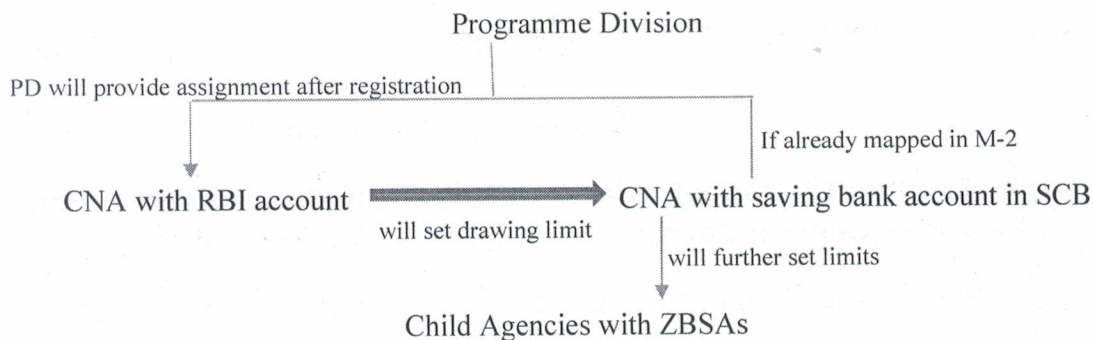
**Solution:** Original Parent i.e. Parent agency who has registered the child agency will do the agency scheme hierarchy mapping as is being done currently by all parents for their child agencies. For 2nd Parent Agency who want to adopt the child agency for the purpose of release of sub assignments/funds, a new interface will be developed to be used by this 2nd Parent Agency for mapping the Sub Agency as their child agency for the purpose of release of funds.

2. **Challenge raised:** Implementing Agency functioning both as a Funding Agency as well as Recipient Sub-Agency

**Illustration:** Agency A having bank account in SCB is functioning as a CNA under Model-2 as per existing protocol but as per DoE OM dated 21<sup>st</sup> May, Agency A has to onboard onto TSA Hybrid model and has to open account in RBI. Now, Agency A intends to function both as a funding agency as well as 2<sup>nd</sup> level Agency so as to not disturb the existing agency hierarchy mapping.

**Solution:** As clarified in the Ministry of Finance Department of Expenditure O.M. of even no. dated 30<sup>th</sup> May, an Implementing Agency if eligible to open an account in RBI, can function both as a Funding Agency and Recipient SA through separate accounts in RBI and scheduled commercial

bank respectively after registration of the CNA with distinct agency code in PFMS.



3. **Challenge raised:** Child agencies down the ladder working as parent agency for other agencies at one instance and vice versa.

**Illustration 1:** Agencies A, B and C are 4<sup>th</sup> level agencies receiving drawing limits from Agency X at 3<sup>rd</sup> level. But, for other projects/sub-schemes, Agency A is receiving funds directly from funding agency and issuing funds to 3<sup>rd</sup> level agencies (i.e. Agency X) or other fourth level agencies (i.e. B & C). But as per the agency hierarchy mapping on PFMS, Agency X being parent agency cannot receive funds from Agency A. To overcome this challenge, Agency A has to register as 2<sup>nd</sup> level agency in PFMS for issuing funds at 3<sup>rd</sup> level or below agency.

**Illustration 2:** Agencies A, B and C are 4<sup>th</sup> level agencies receiving funds from Agency X. Now for any other project, above agencies intend to receive funds from Agency Y, but the agency mapping on PFMS doesn't allow mapping of new parent agency at 3<sup>rd</sup> level. To overcome this challenge, Agency Y has to register as 2<sup>nd</sup> level agency in PFMS for issuing funds at 3<sup>rd</sup> level or below agency.

**Solution:** Separate saving bank accounts in Scheduled Commercial banks have to be opened for functioning both as a Recipient SA as well as a child agency to receive funds from different parent agencies. This is required for functioning of child agencies' ZBSA accounts in the banking system as one ZBSA account can be linked with only one parent account for funds movement purpose.

4. **Challenge raised:** Project-wise assignment and monitoring of funds under schemes

**Solution:** The functionality of Project-wise assignment and monitoring of funds under schemes is being explored.

5. **Challenge raised:** Pre-Check and Audit of claims raised by child agencies to Funding Agencies for Claim Transfer

**Solution:** Child Agency DO user will upload bill details on claim generation page of PFMS as and when required by Funding Agency.



6. **Challenge raised:** Deductions such as Security Deposit which remain parked in the holding account for more than 14 days.

**Solution:** Issue regarding deductions remaining for more than 14 days in holding account is being referred to DoE and needful instructions shall be issued in due course.

This issues with the approval of Competent Authority.

Yours sincerely,



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

To:

All Pr. CCAs/CCAs/CAS with independent charge with a request to get the OM 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