

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

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

File No. I-104/5/2024-ITD-CGA 284-324.

Date: 27/11/2024

OFFICE MEMORANDUM

Sub: Standard Operating Procedure on Deduction Settlement in TSA/TSA Hybrid.

The undersigned is directed to refer to the Ministry of Finance DoE OM of even no. dated 21st May' 2024 regarding the revised procedure of fund flow under Central Sector Schemes and to forward the Standard Operating Procedure on deduction settlement in TSA/TSA Hybrid.

This issues with the approval of the Competent Authority.

Yours sincerely,



(Anupam Raj)

Dy. 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

STANDARD OPERATING PROCEDURE FOR DEDUCTION SETTLEMENT IN TSA/TSA HYBRID

1. Introduction

TSA/TSA Hybrid is an attempt for disbursement of funds under Central Sector Schemes for more effective cash management and with an aim of achieving the goal of "Just-in-time" fund flow from the Central Ministries/Departments/Central Nodal Agencies to Autonomous Bodies/Sub-Agencies and down the line agencies through an integrated network of PFMS, RBI and Scheduled Commercial Banks.

Previously, in TSA, statutory deductions like TDS, GST, Income Tax, etc. were separately settled offline. Now, the facility to settle all the deductions has been implemented, and users can also settle the deductions using the E-payment facility. Please note that this functionality is applicable for transactions done in TSA and TSA Hybrid only.

2. Steps to be followed by Agency DO/DA user

2.1 Addition of new Hybrid Claim by DO user

- Agency/Sub-Agency DO will follow the path: TSA > TSA Hybrid> New Hybrid Claim

The following screen will appear:

The screenshot shows the 'Add New Hybrid Claim' form in the PFMS interface. The form is titled 'Add New Hybrid Claim' and is part of the 'Public Financial Management System-PFMS (formerly CPSMS)'. The user is identified as 'User Type: AGENCYDO', 'Agency: BRBU00003830 child', 'Agency Unique Code: BRBU00003848', and 'Financial Year: 2024-2025'. The form contains the following fields and controls:

- Scheme:** 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE (dropdown menu)
- Bank Account:** --Select-- (dropdown menu)
- Project:** --Select-- (dropdown menu)
- Received Sanction List:** (input field) **Select Sanction Number** (button) **Add** (button)
- Claim Done For:** --Select-- (dropdown menu)
- Letter/Office Order No.:** (input field)
- Office Order Letter Attachment (if any):** **Choose File** (button) **No file chosen** (text) **Upload** (button)
- Uploaded Office Order Letter:** **Remove** (button)
- Sanction Date:** dd/mm/yyyy (input field)
- Actual Transaction Date:** 06/11/2024 (input field)
- Total Available Amount:** 0 (input field)
- Total Amount:** (input field)
- Narration:** (input field)
- Voucher Number:** (input field)

Note: Only files of type jpg, png, and pdf of size not more than 4MB are allowed.

- User will select the **Bank Account Number** from drop down menu.
- Select **Sanction Number** and press **Add**.
- Select **Claim Done For** from Drop Down Menu.

Add New Hybrid Claim

Scheme: *

Bank Account: *

Project:

Received Sanction List:

(Enter minimum 3 characters to Sanction Number)

Transaction ID	Sanction Number	Function Head	Amount Received	Total Expenditure Limit	Balance Expenditure Limit	Remove
S082001068412	TSA ASSIGNMENT 2024-25	207000800060001	60000000	3000	1787	<input type="button" value="X"/>

Claim Done For: *

Vendor Name: *

(Enter minimum 3 characters to Vendor Name)

Letter/Office Order No.: *

Office Order Letter Attachment (if any): No file chosen

Note: Only files of type jpg, png, and pdf of size not more than 4MB are allowed.

Uploaded Office Order Letter:

Sanction Date: *

Actual Transaction Date: *

Total Available Amount:

Total Amount: *

Narration: *

Voucher Number:

[2438686] [1.2]Salary

Expense Type

Percentage:

Amount:

- e) Select **Vendor Name** from the list of vendors available.
- f) Enter **Letter/ Office Order No.**
- g) Select **Sanction Date**
- h) Select **Actual Transaction Date**
- i) Enter **Total Amount** of Claim.
- j) Add **Narration Note**
- k) Select **Scheme Component**

Voucher Number:

Scheme Component Details:

 Scheme Components:

(Enter minimum 3 characters to Scheme Components)

Expense Type Revenue Capital

 Percentage:

 Amount:

<input checked="" type="checkbox"/>	Scheme Component	Amount	Expense Type
<input checked="" type="checkbox"/>	[2438686] [1.2]Salary	25	Revenue

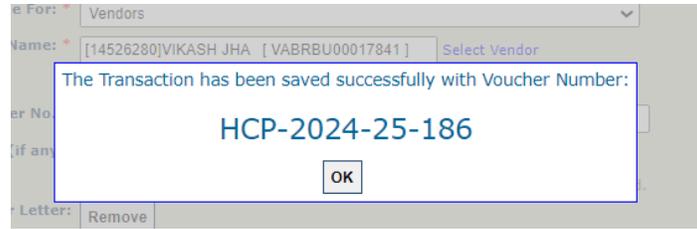
Total Amount: 50

 Component Amount: 25

 Balance Amount: 25

- l) Select from **Revenue/Capital**
- m) Enter **Percentage**
- n) After clicking the check boxes, click **Save**

Following pop up message will appear



o) After clicking OK, message will appear as below:

Claim Details saved successfully. Do you want to proceed with the payee details?

After clicking yes, following screen will appear

TSA Claim Payee Details					
Sanction Number:	TEST000111	Sanction Date:	01/11/2024		
Voucher Number:	HCP-2024-25-186	Agency Name In Bank:	ni		
Account Number:	58241841	Project:			
Plan Scheme:	1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE[1410]	Bank name:	HDFC BANK LTD		
Status:	None	Remarks:			
Amount:	50	Created On:	06/11/2024		
Created By:	BR3846DO	Modified On:			
Modified By:		Uploaded Sanction Letter:			
Narration:	NEW HYBRID				
Scheme Component Details:					
Component Name					Amount
[1.2] Salary					25
[1.3] Medical					25
Assignment Sanction Used:					
Assignment Sanction Number	Payment Advice Number	Function Head	Amount Received	Total Expenditure Limit	Balance Expenditure Limit
TSA ASSIGNMENT 2024-25	S082001068412	207000800060001	60000000	3000	1787
Vendor/Beneficiary Details:					
Account No.	Name	Amount			
215487896 - Vikash Jha - HDFC0CCCB	Vikash Jha(VABRBU00017841)	50			
Instrument Type					
Instrument Type : EPaymentUsingDigitalSignature <input type="button" value="Add"/>					

p) Select **Instrument Type** and click on **Add**.

Vendor/Beneficiary Details:				
Account No.	Name	Amount		
215487896 - Vikash Jha - HDFC0CCCB	Vikash Jha(VABRBU00017841)	50		
Instrument Type				
Instrument Type : EPaymentUsingDigitalSignature <input type="button" value="Add"/>				
E-Payment Details				
Party Name	IFSC Code	Party Account No	Amount	NarrationForPassBook
Vikash Jha	HDFC0CCCBHO	215487896	50	
Do you want to add the deduction details ?				
<input type="radio"/> Yes <input checked="" type="radio"/> No				
<input type="button" value="Confirm"/> <input type="button" value="Back"/>				

q) Click on **yes** radio button for "Do you want to add the deduction details?" to proceed with the deduction details.

E-Payment Details

Party Name	IFSC Code	Party Account No	Amount	NarrationForPassBook
Vikash jha	HDFC0CCCBHO	215487896	50	hybrid claim

Do you want to add the deduction details ?
 Yes No

Next

Favouring: Vikash_jha_215487896_EPaymentUsingDigitalSignature Deduction Type: Accomodation Reiv Percentage: Amount :

Add Deduction

Confirm **Back**

r) Select "Deduction Type" and enter **Percentage**, Amount will be calculated automatically for deduction then click on Add Deduction button.

Please note that users can add multiple types of deductions in a transaction.

Add Deduction

<input type="checkbox"/>	Favouring	Deduction Type	Amount
<input type="checkbox"/>	Vikash_jha_215487896_EPaymentUsingDigitalSignature	Professional Tax	3

Remove

Confirm **Back**

s) Click on **Confirm**

Payment Details:

Favouring	Amount	Instrument Type	Instrument Date	NarrationForPassBook
Vikash jha	47	EPaymentUsingDigitalSignature	11/6/2024 12:20:05 PM	hybrid claim

Bill Deduction Details:

Favouring	Deduction Type	Amount
Vikash_jha_215487896_EPaymentLU	Professional Tax	3

Scheme Component Details:

Component Name	Amount
[1.2] Salary	25
[1.3] Medical	25

Assignment Sanction Used:

Assignment Sanction Number	Payment Advice Number	Function Head	Amount Received	Total Expenditure Limit	Balance Expenditure Limit
TSA ASSIGNMENT 2024-25	5082001068412	207000800060001	60000000	3000	1787

Vendor/Beneficiary Details:

Account No.	Name	Amount
215487896 - Vikash jha - HDFC0CCCB	Vikash_jha(VABRBU00017841)	50

Payee details has been confirmed successfully

Submit For Approval **Back**

On confirming, Message will appear as below:

Payee Details have been confirmed Successfully

t) Click on **Submit for Approval**

The below message will appear:

Successfully submitted to DA User

Once, the claim file is submitted to the Recipient Sub-Agency/Child Agency DA user, the DA User has to approve and digitally sign the claim file. After the claim has been digitally signed by Recipient SA / Child Agency, it will be consolidated on PFMS and made available at the funding agency DO user after 3 pm. On further submission of the consolidated claim to the funding agency DA user and approval & digital signature by the DA User, the funds will be credited to the savings account of the Recipient Sub-Agency. **Immediately after receipt of funds in the savings account, the bank will credit the net amount to the concerned vendors'/beneficiaries' bank accounts and the deduction amount to the holding account.**

2.2 Managing TSA hybrid deductions by DO user

- a) Recipient SA/other SA DO User will follow the path: **TSA > TSA Hybrid> Manage TSA Hybrid Deduction.**
Following Screen will appear

The screenshot shows the 'TSA Hybrid Manage Tax Deduction' screen in the PFMS. The left sidebar contains a navigation menu with options like AdhocReports, Home, Scholarship Management, User Manuals, TSA, My Account, Users, E-Payment, Health Module, Sanctions, Reports, My Details, Masters, My Schemes, EAT MIS Process, My Funds, Transfers, Advances, Expenditures, and Bank. The main content area has a search form with the following fields: Scheme* (1410-CLIMATE RESILIENT AGRICI), Deduction Type* (dropdown), Module Name* (dropdown), From Date (calendar), To Date (calendar), and Funds Received in holding Account* (Yes). A Search button is located below the filters. The header includes the PFMS logo, the text 'D/o Controller General of Accounts, Ministry of Finance', and user information: User Type: AGENCYDO, Agency: BRBU00003830 child, Agency Unique Code: BRBU00003848, Financial Year: 2024-2025, and the time 11:02:33 AM.

- b) Select Module name as **TSA Hybrid Claim**

This screenshot shows the same 'TSA Hybrid Manage Tax Deduction' screen, but with the 'Module Name*' dropdown menu set to 'TSA Hybrid Claim'. The other search filters remain the same. At the bottom left, there is an 'Add Deduction' button. At the bottom right, the text 'Total Amount for Payment : 0' is displayed.

- c) Select **Scheme**

- d) Select **Deduction Type**
- e) Confirm regarding **funds getting received in Holding Amount**
- f) Provide **From date** and **To date**
- g) User can also search for deduction settlement details against any specific **Letter office order No.** by mentioning the same
- h) Click **Search** and list of matching transactions would be shown as below

TSA Hybrid Manage Tax Deduction

Scheme:* Deduction Type *

Module Name:* Letter Office Order No:

From Date: To Date:

Funds Received in holding Account:*

<input type="checkbox"/>	Letter Office Order No	Letter Office Order Date	Amount	Deduction Amount	Deduction Type	Module Name
<input type="checkbox"/>	TEST000111	01/11/2024	50.00	3.00	Professional Tax	TSA Hybrid Claim

- i) Click on the check box stating respective **Letter/ Office Order No.**
User can also select multiple transactions.

<input checked="" type="checkbox"/>	Letter Office Order No	Letter Office Order Date	Amount	Deduction Amount	Deduction Type	Module Name
<input checked="" type="checkbox"/>	TEST000111	01/11/2024	50.00	3.00	Professional Tax	TSA Hybrid Claim

Total Amount for Payment : 3.00

- j) Click **Add Deduction**. All the deductions will be calculated, and the summation of all deductions will be shown

The following screen will appear

Welcome: **test test**
 User Type: **AGENCYDO**
 Agency: **BRBU00003830 child**
 Agency Unique Code: **BRBU00003848**
 Financial Year: **2024-2025**

TSA Hybrid Tax Deduction Payment Detail

Scheme :

Bank Account:

Voucher Number:

Deduction Amount:

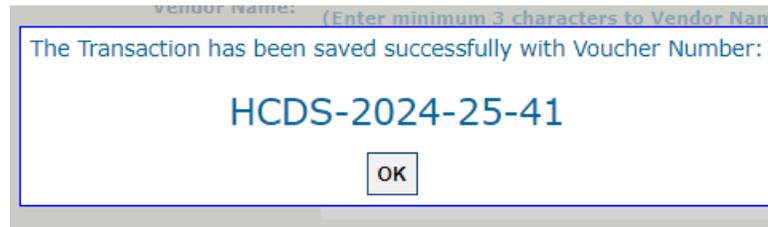
Instrument Type:

Remarks:

- k) The Bank Account will be auto-populated

- l) Select Instrument Type from **E paymentUsingDigitalSignature /Cash/DD**
Once the Instrument type is selected as E-payment, the field of Vendor will appear, wherein the DO User has to select the respective vendor
- m) Select **Vendor Name** and then click on **Add**
- n) Click **Save**

The following pop-up message will appear



- o) Click OK

Following message will appear:

Tax Deduction Saved Successfully

2.3 Deduction details submission by DO user

- a) User will follow the path: **TSA>TSA Hybrid >View TSA Hybrid deduction.**

- b) Select **Module** from drop down Menu

TSA Hybrid Tax Deduction Detail

Scheme: * 1410-CLIMATE RESILIENT AGRICI

Bank Account : * 5287148541

Module Name: * --Select--

Deduction Type: --Select--

Instrument Type: TSAHybridTaxSettlement

Voucher Number: TSAHybridTaxSettlement

Status: All

c) Click **Search**

The following screen will appear

■	Voucher Number	View Detail	Favoring/Vendor	Instrument Type	Deduction Amount	Status	Deduction Type
<input type="checkbox"/>	HCDS-2024-25-41		Vikash jha	EPaymentUsingDigitalSignature	3.00	Created	Professional Tax
<input type="checkbox"/>	HCDS-2024-25-40		vikash	EPaymentUsingDigitalSignature	25.00	Approved	Accommodation Recovery
<input type="checkbox"/>	HCDS-2024-25-39		self test	Cheque	14.00	Created	Accommodation Recovery
<input type="checkbox"/>	HCDS-2024-25-38		Income tax department of india Indin post a	Cheque	10.00	Submitted	TDS
<input type="checkbox"/>	HCDS-2024-25-37		xxxxCIVbxxxx	EPaymentUsingDigitalSignature	10.00	Rejected	TDS
<input type="checkbox"/>	HCDS-2024-25-36		Vikash jha	EPaymentUsingDigitalSignature	4.00	Approved	TDS
<input type="checkbox"/>	HCDS-2024-25-35		Vikash jha	EPaymentUsingDigitalSignature	15.00	Rejected	TDS
<input type="checkbox"/>	HCDS-2024-25-34		vikash	EPaymentUsingDigitalSignature	6.00	Rejected	Accommodation Recovery
<input type="checkbox"/>	HCDS-2024-25-33		vikash	EPaymentUsingDigitalSignature	2.00	Rejected	Accommodation Recovery
<input type="checkbox"/>	HCDS-2024-25-32		ok	Cheque	108.00	Rejected	Accommodation Recovery

1 2

- d) Select respective **Voucher Number** and click on **Submit for Approval**.
Multiple voucher numbers can be selected and will be submitted for approval
- e) Post submission, Message will appear

Deductions details submitted successfully

2.6 Approval of Deduction Settlement

- a) User will follow the path: **TSA> TSA Hybrid>View TSA hybrid deduction**

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

User Type: AGENCYDA
Agency: BRBU00003830 child
Agency Unique Code: BRBU00003848
Financial Year: 2024-2025

TSA Hybrid Tax Deduction Detail

Scheme:* 1410-CLIMATE RESILIENT AGRIC

Bank Account : * 5287148541

Module Name:* --Select--

Deduction Type --Select--

Instrument Type --Select--

Voucher Number:

Status: All

View TSA Hybrid Deduction
Add TSA Hybrid Deduction

b) Select **Module Name** from drop down menu.

Welcome: test test
User Type: AGENCYDA
Agency: BRBU00003830 child
Agency Unique Code: BRBU00003848
Financial Year: 2024-2025

11:12:26 AM

TSA Hybrid Tax Deduction Detail

Scheme:* 1410-CLIMATE RESILIENT AGRIC

Bank Account : * 5287148541

Module Name:* TSAHybridTaxSettlement

Deduction Type --Select--

Instrument Type TSATaxSettlement

Voucher Number:

Status: All

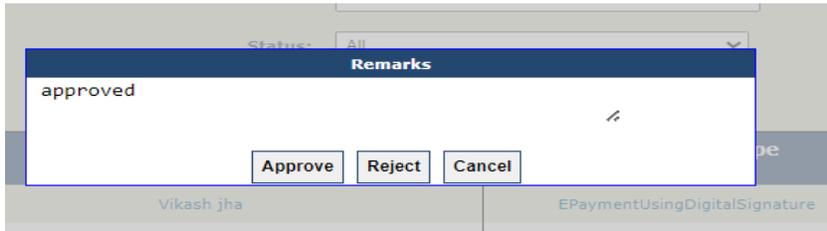
c) Click on **Search**

The following screen will appear

	Voucher Number	View Detail	Favoring/Vendor	Instrument Type	Deduction Amount	Status	Deduction Type
<input type="checkbox"/>	HCDS-2024-25-41		Vikash jha	EPaymentUsingDigitalSignature	3.00	Submitted	Professional Tax
<input type="checkbox"/>	HCDS-2024-25-40		vikash	EPaymentUsingDigitalSignature	25.00	Approved	Accomodation Recovery
<input type="checkbox"/>	HCDS-2024-25-39		self test	Cheque	14.00	Created	Accomodation Recovery
<input type="checkbox"/>	HCDS-2024-25-38		Income tex department of india Indin post a	Cheque	10.00	Submitted	TDS
<input type="checkbox"/>	HCDS-2024-25-37		xxxxCIVboxxx	EPaymentUsingDigitalSignature	10.00	Rejected	TDS
<input type="checkbox"/>	HCDS-2024-25-36		Vikash jha	EPaymentUsingDigitalSignature	4.00	Approved	TDS
<input type="checkbox"/>	HCDS-2024-25-35		Vikash jha	EPaymentUsingDigitalSignature	15.00	Rejected	TDS
<input type="checkbox"/>	HCDS-2024-25-34		vikash	EPaymentUsingDigitalSignature	6.00	Rejected	Accomodation Recovery
<input type="checkbox"/>	HCDS-2024-25-33		vikash	EPaymentUsingDigitalSignature	2.00	Rejected	Accomodation Recovery
<input type="checkbox"/>	HCDS-2024-25-32		ok	Cheque	108.00	Rejected	Accomodation Recovery

1 2

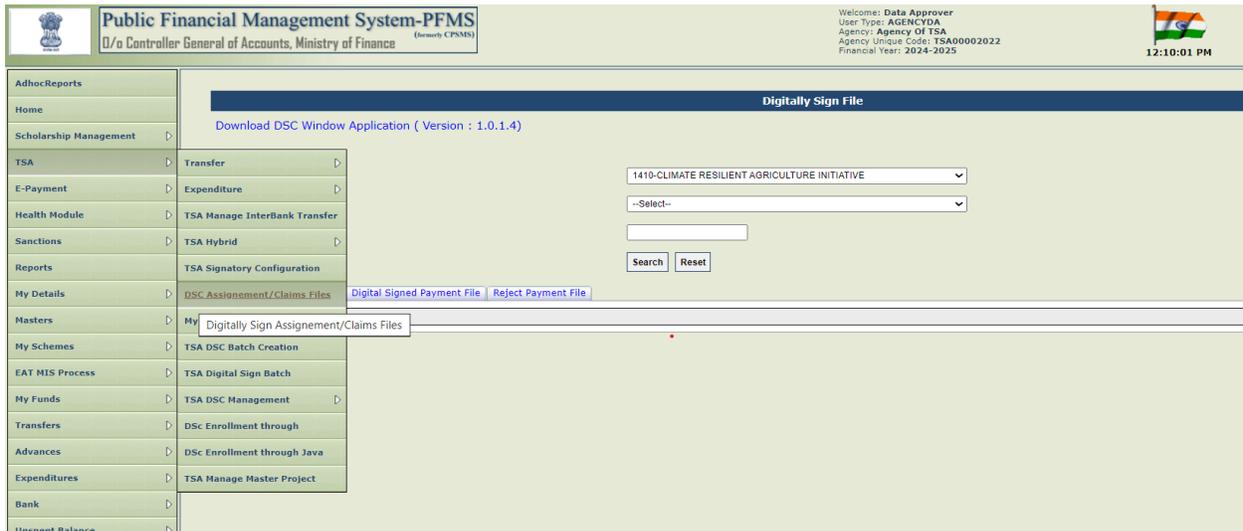
- d) Select **Voucher Number** and click **Approve**
- e) Enter **Remarks**



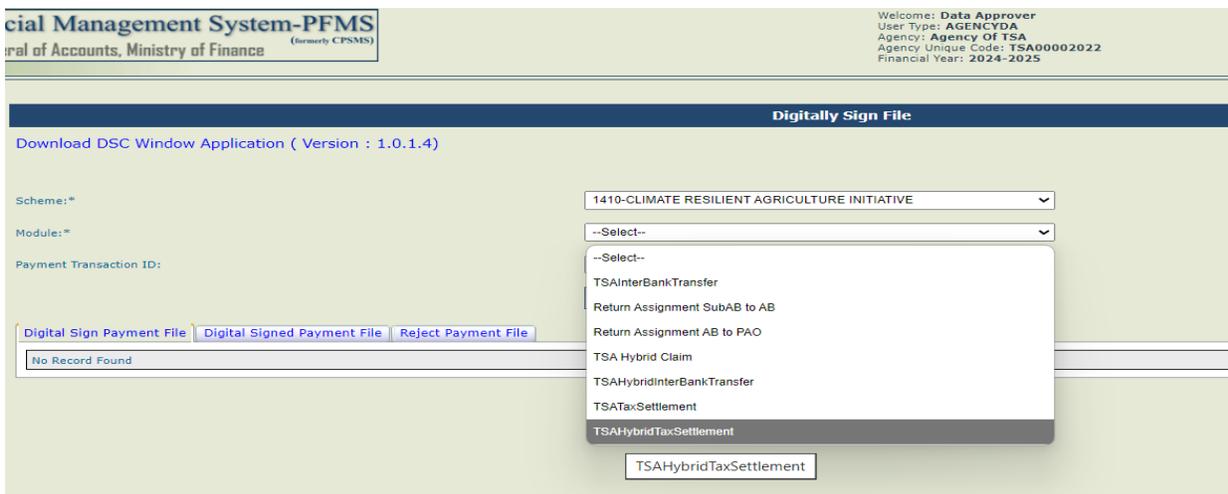
- f) Once Approved, a message will appear as below:
Deduction details Approved Successfully

2.7 Application of DSC by DA User

- a) User will follow the path: **TSA> DSC Assignment/Claim Files**



- b) Select **TSAHybridTaxSettlement** in **Module**



c) Click on **Search**

The following screen will appear

Digitally Sign File

Download DSC Window Application (Version : 1.0.1.4)

Scheme:* 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE

Module:* TSAHybridTaxSettlement

Payment Transaction ID:

Digital Sign Payment File | Digital Signed Payment File | Select Payment File

Select a file	Account No	Bank Name	Voucher No	Payment Advice No.	Sanction Letter	No Of Beneficiary	Amount	Payment File Name	Created By	Created On	Approved By	Approved On	Apply Digital Signature	Reject
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-41	H072400000560		1	3.00	051TDSPAYREQ061120241.xml	d169d20a-dad6-430c-9da8-085993764ed3	06/11/2024		06/11/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-40	H072400000556		1	25.00	051TDSPAYREQ051120241.xml	864f7c5d-0459-4e74-806d-3a85073e53ee	05/11/2024		05/11/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-31	H072400000389		1	2.00	File under processing...		26/09/2024		03/10/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-36	H072400000422		1	4.00	051TDSPAYREQ011020241.xml	07b11828-8082-4068-8262-d3a22e17b5f4	01/10/2024		01/10/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--

d) Select the respective Radio Button

Digital Sign Payment File | **Digital Signed Payment File** | Reject Payment File

Select a file	Account No	Bank Name	Voucher No	Payment Advice No.	Sanction Letter	No Of Beneficiary	Amount	Payment File Name	Created By	Created On	Approved By	Approved On	Apply Digital Signature	Reject
<input checked="" type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-41	H072400000560		1	3.00	051TDSPAYREQ061120241.xml	d169d20a-dad6-430c-9da8-085993764ed3	06/11/2024		06/11/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-40	H072400000556		1	25.00	051TDSPAYREQ051120241.xml	864f7c5d-0459-4e74-806d-3a85073e53ee	05/11/2024		05/11/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-31	H072400000389		1	2.00	File under processing...		26/09/2024		03/10/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--
<input type="radio"/>	5287148541	HDFC BANK LTD	HCDS-2024-25-36	H072400000422		1	4.00	051TDSPAYREQ011020241.xml	07b11828-8082-4068-8262-d3a22e17b5f4	01/10/2024		01/10/2024	<input type="button" value="Apply Digital Signature"/>	<input type="button" value="Reject"/> --Select--

Once DSC is applied by the DA user, e-payment instructions will be submitted to the Bank for the debit of the Holding Account and credit of the account of the concerned authority.

** The step-by-step detailed process of downloading and applying DSC is given in the TSA Hybrid User Manual which can be downloaded with following link.*

<https://cga.nic.in/Page/Treasury-Single-Account-TSA-.aspx>