

OFFICE MEMORANDUM

Dated: 17th June, 2020

Subject: User Manual for operationalizing Treasury Single Account (TSA) system for Autonomous Bodies (ABs)/Sub-Autonomous Bodies

The undersigned is directed to state that Department of Economic Affairs, Ministry of Finance vide their OM No. F.No.1(18)-B(AC)/2017 dated 12.05.2020 have extended the TSA System to 18 Autonomous Bodies (Copy enclosed).

2. A User Manual for on boarding ABs/Sub-ABs on PFMS for implementation of TSA and related implementation procedures has been prepared by O/o CGA. The same is available on CGA's website 'www.cga.nic.in' for ready reference.

3. Pr.CCAs/CCAs/CAs of the Ministries/Department administering the identified Autonomous Bodies/Implementing Agencies were instructed to provide the details of ABs/ sub-ABs vide this office OM No. 10(3)/TA-II/2020/TSA/206 dated 28th May, 2020. The same is to be provided immediately, if not done already.

4. To initiate the TSA process, Ministries/ Departments are requested to direct their ABs/Sub-ABs to open accounts in RBI immediately.

5. Sh. Anshul Sharma, Manager, Reserve Bank of India, New Delhi {email: bankingnewdelhi@rbi.org.in; anshulsharma@rbi.org.in} [Tel: 011-23452057] will be the Nodal Officer for this purpose.

Encls: As above



(Ashish Kumar Singh)

Dy. Controller General of Accounts

To,

1. Secretaries of the Ministries/Department administering the identified Autonomous Bodies/Implementing Agencies.
2. Financial Advisors of Ministries/Department administering the identified Autonomous Bodies/Implementing Agencies.
3. All the Pr.CCAs/CCAs/CAs of Ministries/Department administering the identified Autonomous Bodies/Implementing Agencies.
4. CGM, DGBA, Central Office, Reserve Bank of India, Mumbai.
5. Sh. Anshul Sharma, Manager, RBI, New Delhi Regional Office.

Copy for information to:

1. PS to CGA.
2. All Addl. CGAs and Jt.CGAs
3. Director Budget w.r.t. DEAs OM No. F.No.1(18)-B(AC)/2017 dated 12.05.2020.
4. Dy.CGA, System Group for uploading the OM along with enclosures on CGA's website.

New Delhi
12th May, 2020

OFFICE MEMORANDUM

Subject: Operationalisation of Treasury Single Account (TSA) system for Autonomous Bodies (ABs).

The undersigned is directed to refer to Department of Expenditure's O.Ms dated 27.7.2017 and 24.8.2017 issued under F.No.26(118)/EMC Cell/2016 on the subject cited above.

2. Taking into account the progress made and the experience gained from the implementation of TSA with ICMR and IIT, Delhi on pilot basis, it has been decided to expand the TSA system for release of payments/grants to eighteen (18) ABs/implementing agencies, listed in the annex to this OM, from 1st August, 2020. These instructions apply to the agencies/bodies receiving Government grants towards either establishment expenditure or implementing Government schemes.

3. Administrative Ministries/Departments concerned are requested to take preparatory action in consultation with office of the Controller General of Accounts for online assignment through PFMS so that the agencies/ABs are brought under TSA from the said date.

4. The Single Treasury Account (TSA) system for Autonomous Bodies is intended to facilitate release of Government grants to ABs/implementing agencies 'just in time' and avoiding parking of funds in PSBs/accumulation of unutilised grants with ABs/agencies. This would also avoid cash transfers to ABs/agencies in lumpsum and facilitate draw-down from Government account as and when required.

5. Office of the CGA and RBI have been requested to facilitate the roll out of TSA for the identified ABs/Implementation Agencies in a smooth and transparent manner.

6. This issues with the approval of Secretary, Department of Expenditure.


(Anjana Vashishtha)
Director (Budget)

The Secretary of the administrative Ministry
The Controller General of Accounts, Ministry of Finance
The Financial Adviser of the Ministry/Department concerned
The Joint Secretary (PFC-II), Department of Expenditure, Ministry of Finance
The Chief General Manager, Department of Government and Bank Accounts,
Mumbai
The Chief Controller/Controller of Accounts of Ministry concerned.

List of Autonomous Bodies (ABs)/Implementation Agencies proposed to be brought under Single Treasury Account (TSA) system from 1st August, 2020.

Sl. No.	Name of the Autonomous Body	Administrative Ministry/Department
1.	Indian Council of Agricultural Research	Ministry of Agriculture and Farmers' Welfare, Department of Agricultural Research and Education
2.	Prasar Bharati	Ministry of Information and Broadcasting
3.	Employees Provident Fund Organisation	Ministry of Labour and Employment
4.	University Grants Commission	Ministry of Human Resource Development, Department of Higher Education
5.	Indian Institute of Technology, Kharagpur	
6.	Kendriya Vidyalaya Samiti	Ministry of Human Resource Development, Department of School Education and Literacy
7.	Navodaya Vidyalaya Samiti	
8.	Indian Renewable Energy Development Agency	Ministry of New and Renewable Energy
9.	Solar Energy Corporation of India Limited	
10.	Building Materials and Technology Promotion Council	Ministry of Housing and Urban Affairs
11.	Khadi and Village Industries Commission	Ministry of Micro, Small and Medium Enterprises
12.	National Rural Infrastructure Development Agency	Ministry of Rural Development, Department of Rural Development
13.	Council of Scientific and Industrial Research	Ministry of Science and Technology, Department of Scientific and Industrial Research
14.	Science and Engineering Research Board	Ministry of Science and Technology, Department of Science and Technology
15.	National Water Development Agency	Ministry Shipping
16.	National Skill Development Corporation	Ministry of Skill Development and Entrepreneurship
17.	Sports Authority of India	Ministry of Youth Affairs and Sports
18.	National Mission for Clean Ganga	Ministry of Jal Shakti, Department of Water Resources, River Development and Ganga Rejuvenation

User Manual

Treasury Single Accounts

**Office of the Controller General of Accounts,
Ministry of Finance, Department of Expenditure,
New Delhi**

Treasury Single Account 2.0

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1. **Introduction:** In order to minimize the cost of Government borrowings and to enhance the efficiency in fund flows to Autonomous Bodies (ABs) the Expenditure Management Commission (EMC), in its report (September 2015, Para 125) had recommended to gradually bring ABs under Treasury Single Account (TSA) coverage. This transition to TSA, however, must be managed in a manner that the functional autonomy of the institution is not impinged in any manner (Para 108).

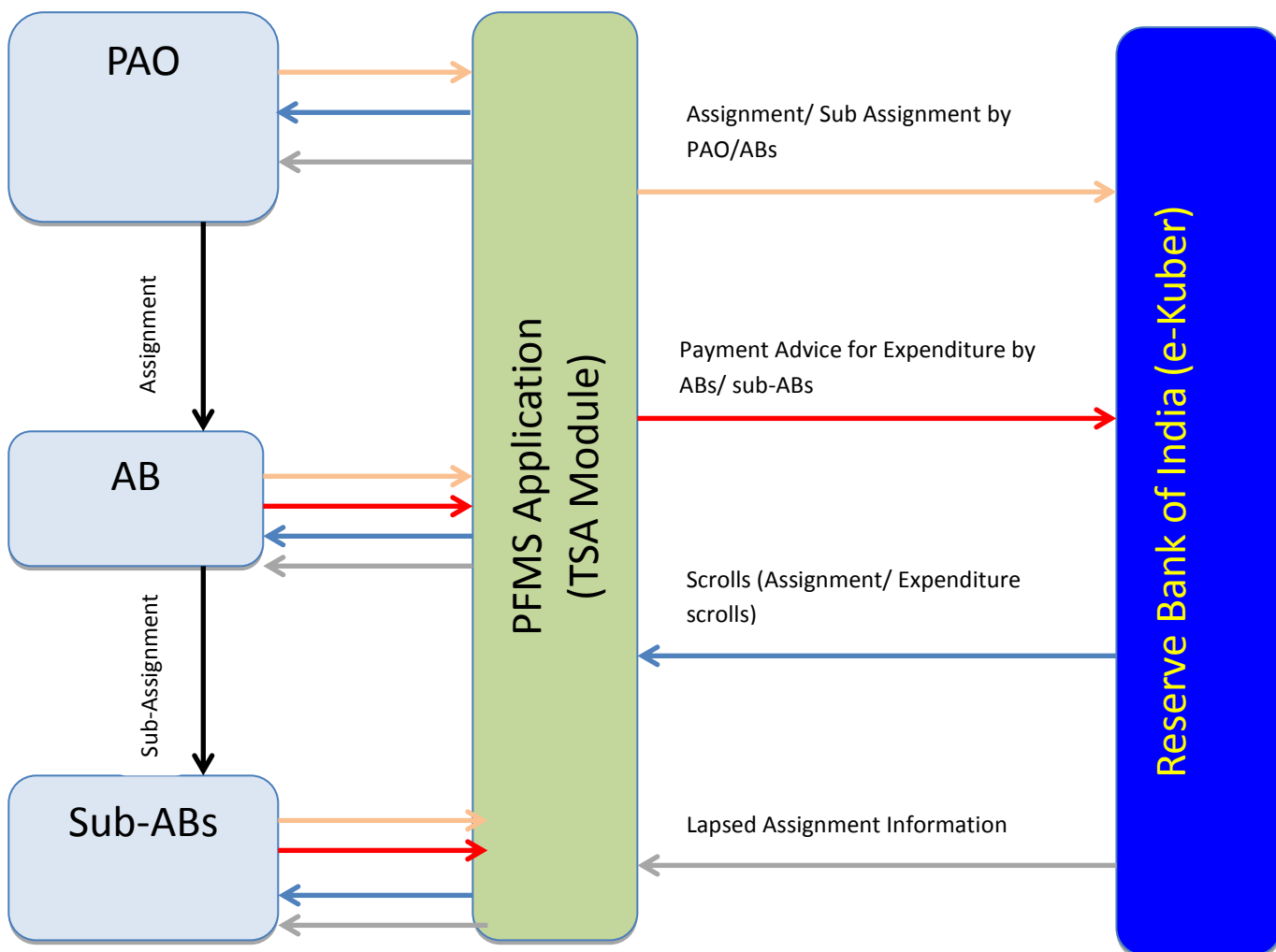
1.1 Department of Expenditure, Ministry of Finance, subsequently decided to implement the recommendation of the Expenditure Management Commission to bring all Autonomous Bodies under Treasury Single Account System. Guidelines for implementation TSA System were issued by Department of Expenditure, Ministry of Finance. Indian Council of Medical Research (ICMR) and IIT Delhi were selected for Pilot run of the TSA System by D/o Expenditure.

1.2 The pilot project on TSA was initiated in ICMR in February 2019. A separate module for TSA has been developed on PFMS platform.

2. **Objective:** The objectives for implementing a new system for releasing funds to Autonomous Bodies are the following:

- (i) To enhance the efficiency of fund flows to ABs 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 in their bank account(s).

3. Process flow in Treasury Single Account (TSA) system



4. Roles & Responsibilities:

4.1 Program Division (PD): PDs of the concerned Ministries/Departments (Parent Ministry) have to create ABs as Agencies in PFMS if not already done. PDs will process the sanction as is current practice and after obtaining the necessary approval shall issue the sanction through PFMS in respect of ABs for granting Fund Assignment limit.

4.2 Drawing & Disbursing Officer (DDO): DDO of the concerned Ministry/Department will receive the sanction in PFMS generated by the PD as indicated above. DDO will generate bill in PFMS. DDO will submit the bills using his DSC through PFMS to PAO concerned. DDO can modify the bill if returned by the PAO. DDO can return the bill/sanction to PD for modification, if so required.

4.3 Pay & Accounts Office (PAO): PAO of the concerned Ministry/Department will configure the ABs and Sub-ABs bank account in PFMS. He will receive the bill generated by the DDO as indicated above to process (Pre-check) the bill at all the three levels (DH, AAO, PAO). The PAO will digitally sign the 'Assignment Advice' in PFMS. PAO will reconcile & take into account the scrolls received from RBI. PAO to make accounting adjustments on the basis of lapsed assignment details received from RBI at the end of the financial year.

4.4 Autonomous Bodies (ABs): ABs to open bank account in RBI for receiving Assignment from Ministry and issuing sub-assignments to their sub ABs. (GBA Section in O/o CGA & concerned Pr.CCA/ CCA/ CA (IC) will facilitate opening of bank account at RBI. ABs to complete formalities for enrolling/registering themselves in PFMS.

ABs to issue the 'Payment Advice' in PFMS against the receipt of 'Assignment Advice' from PAO. ABs to validate each 'Payment Advice' with reference to balance available in his 'Assignment Account'. ABs to ensure not to make any expenditure on or after 1st April against the assignment of previous year. ABs to issue 'sub-Assignment Advice' to sub-ABs through PFMS. ABs to reconcile the e-payment scrolls received from RBI with regard to the 'Payment Advices' issued by the ABs.

Only e-payments are to be made by the ABs. No cheques are allowed to be issued against the 'Assignment Account'. Fund transfer to AB's commercial bank accounts are allowed only for the specified purposes (separate orders shall be issued in this regard).

4.5 Sub-Autonomous Bodies to open bank account in RBI (GBA Section & concerned Pr.CCA/ CCA/ CA (IC) will facilitate opening of bank account at RBI, New Delhi). sub-ABs to complete formalities for enrolling/registering themselves in PFMS and issue the 'Payment Advice' in PFMS only after receipt of 'Assignment' from their ABs.

Sub-ABs to validate each 'Payment Advice' with reference to balance available in their 'Assignment Account'. They are to ensure that no expenditure is made on or after 1st April against the assignment of previous year. To reconcile the e-payment scrolls received from RBI with regard to the 'Payment Advices' issued by them against their 'Assignment Account'.

Only e-payment is to be made by Sub-ABs. No cheque is to be issued against the 'Assignment Account'. Fund transfer to AB's commercial bank accounts is allowed only for the specified purposes.

4.6 Reserve Bank of India (RBI): RBI to open Assignment Account for each Autonomous Body/ sub-Autonomous Body. They are to maintain individual ledgers in respect of these Assignment Accounts. They are to honor all payment advices issued by the ABs and Sub-ABs upto the balance available in their respective Assignment Accounts. They are to put necessary validation in the system for not honoring any Payment Advice issued by AB/Sub-AB on or after 1st April with reference to the Assignment Account of the previous year.

To lapse all the unutilized balance available in the above Assignment Account on 31st March and provide the said information to PFMS, AB and Sub-ABs in the format prescribed. There would be a single return for all lapsed assignments. They are to provide PAO wise e-payment scrolls to PFMS, ABs and Sub-ABs on a regular basis. Scroll from RBI to contain 'Assignment Advice number' and 'PAO code'.

Reports being provided presently by the banks for accounting and reconciliation proposes are to be provided by the RBI. Other MIS reports shall be generated in the PFMS system using RBI Statements, Scrolls, Put Through, etc.

RBI under TSA has to exchange various messages as per mutually agreed integration protocol documents shared between PFMS team of CGA and RBI. These messages are used to automate the system of Acceptance and rejection of Payment Advices. Accordingly, RBI will provide 'NACK' in case of 'assignment advice' and to report only 'success' and 'failure'. RBI will also provide details of 'failure-after-success' transactions in scrolls.

(NACK: Negative Acknowledgement is a confirmation received from an external system over confirmed unsuccessful/ incomplete receipt or validation failure)

4.7 PFMS to issue 'Assignment Advice' to RBI in the format prescribed by O/o CGA (copy attached). Making provision in the system for capturing ABs and Sub-ABs bank accounts and category-wise assignment/expenditure viz. GIA-General, GIA-Creation of Capital Assets (CCA), GIA-Salary.

To provide system generated 'Assignment Advice Number' & to reflect the same in the XML data being transmitted to RBI. This needs to be done both in case of Assignment Advice being issued by PAO and ABs.

To capture sanction ID in the system and to reflect the same in the XML data being transmitted to RBI. This needs to be done in case of PAO, ABs and Sub-ABs. To capture PAO code in the 'Assignment Advice' to Sub-ABs by ABs & to reflect the same in the XML data being transmitted to RBI. 'Assignment Advice' issued by the PAO to be transmitted to AB in addition to RBI.

'Assignment Advice' issued by ABs to be transmitted to Sub-ABs and PAO in addition to RBI. All the scrolls received from RBI are to be validated and reconciled against the 'Assignment Advice' and 'Payment Advice' issued by the PAO, ABs and Sub-ABs.

Make provision for processing of Payment Advice by ABs and Sub-ABs in PFMS. Provision for digital signing of Payment Advice by ABs and Sub-ABs in PFMS by the authorized signatory. Make provision for issuing digitally signed 'Assignment Advice' by ABs in PFMS. Provision for additional type of expenditure 'GIA to ABs' in sanction page.

To finalize data exchange format with RBI. Validation at AB and Sub-ABs level that they may not be able to issue 'Payment Advice' unless 'ACK' of 'Assignment Advice' is received from RBI. Scrolls received from RBI and Transfer Entry (T.E.) generated by the system is to be shown to the user and got accepted by the competent authority before its posting in the ledger.

(ACK: A confirmation received from any external system over confirmed successful receipt of a communication going out of PFMS to that external system)

MIS reports being provided by banks to be passed onto the users. To develop and generate other MIS required in the system. Codification of AB/Sub-ABs in the system to be unique.

5. Accounting Procedure for bringing Autonomous Bodies (ABS) under Treasury Single Accounts (TSA) System

5.1 Opening Bank Accounts in RBI: In order to bring Autonomous Bodies (ABs) under Treasury Single Account (TSA) System each Autonomous Body will open a bank account for grants-in-aid issued by Ministries / Departments with Reserve Bank of India in terms of Department of Expenditure OM No. F. No. 26(118)/EMC Cell/2016 dated 27th July, 2017 amended from time to time.

5.2 Issuing of sanction by PD: Based on the Monthly Expenditure Plan (MEP), requirement of the AB and expenditure trend of the Autonomous Bodies, the Programme Division of the Ministry will process the release and issue sanction for releasing the funds to AB concerned. The terms and conditions regarding TSA shall be mentioned.

5.3 Creation of Bill by DDO: The Drawing and Disbursing Officer will prepare a bill on the basis of the sanction and submit the same to PAO for releasing the funds.

5.4 Issuance of Assignment Advice by PAO on PFMS to RBI: In order to ensure that the funds are available with the Government till actual utilization, PAO based on sanction order, through PFMS will advise RBI to honor payment instruments issued by the AB concerned up to the limit assigned in the advice. The 'Assignment Advice' will contain data relating to the Pay & Accounts Officer responsible for accounting of the funds assigned to AB, Unique identifier for Sanction, heads of account and Bill prominently. A copy of the sanction order and Assignment Advice will seamlessly travel to the AB concerned.

5.5 Crediting in Public Account by PAO and related accounting procedure:

Simultaneously, to account for the issue of advice for assignment in favor of AB in Government account, the PAO will credit the amount under Public Account (Proposed Correction Slips for Heads of Account Annexed) by per contra debit to the object head 31, 35 or 36 under the concerned functional head. PFMS and e-Kuber of RBI will capture the details as contained in the 'Assignment Advice' for reference, reporting and reconciliation purposes.

5.6 Payment Advice by AB on PFMS: Authorized Signatory of the Autonomous Body after ensuring the genuineness of expenditure with reference to the relevant 'Assignment Advice' will digitally sign and issue the payment advice using the PFMS platform. The payment advice will contain all the related details of the Pay & Accounts Officer and heads of accounts.

5.7 Accounting of RBI Scrolls: Reserve Bank of India will honor the payment instruments issued by the ABs and on the basis of the information embedded in the payment advice, prepare payment scrolls PAO wise for each account for debiting the Government account with an amount equivalent to the total of the payment scroll and crediting the ABs assignment account. Below the entries relating to Pay & Accounts Officers own payments, payments made by Autonomous Bodies against assignment will be inserted. A copy of the scroll will also be sent to the PAO concerned. Based on the scrolls received from RBI the aforesaid head in Public Account will be relieved by an equivalent amount by the PAO concerned in his account by per contra credit to the head '8675 Deposit with Reserve Bank -101- Central Civil- Reserve Bank (HQ)'.

5.8 Accounting for Unutilized Balances: Unutilized Balances at the close of the 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. Ministries releasing Grants-in-Aid to the AB concerned will have to explain the saving in the related Appropriation Accounts.

6. Note on second tier Institutions in proposed model: Since the new system envisages just in time releases i.e. debiting Government accounts when the payment is released to the end beneficiary, there should not be any adjustment in Government account when an Autonomous Body transfers funds to the account of its subsequent level units. Payment Advices issued by the subsequent level units against that Grant needs to contain the details of the PAO and heads of accounts. Till such time, when the amount is actually spent, the balances in account of the subsequent level units will be considered as a balance under assignment with the parent AB.

6.1 Assignment to the second tier AB by the Autonomous Bodies:

6.1.1 Issuing Sub Assignment Advice without debiting ABs accounts: When an Assignment against grants-in-aid received by an autonomous body is released by it further to its subsidiary autonomous body, the sub-assignment advice will be digitally signed by the authorized signatory of the autonomous body and contain details of the Assignment

Advice issued by the Pay & Accounts Officer. This assignment will be treated as a sub assignment of the Autonomous body and treated as a normal assignment i.e. account of the autonomous body will not be debited.

6.1.2 Issuing Payment Advice by sub AB: The payment advice issued by the second tier autonomous body will contain the details of the assignment advice issued by the Pay & Accounts Officer concerned.

6.2 Sending of scroll from RBI to sub AB, AB and PAO: Consequent upon making payment to the beneficiary, RBI will prepare scrolls and send original to the second tier AB and copies to the AB and Pay & Accounts Officer concerned and debit the Government Account with an equivalent amount by per contra credit to the account of the AB.

6.3 Scheme-wise collation of scrolls by PFMS and reconciliation of public accounts: Since an Autonomous Body may be sanctioned Grants-in-Aid for different schemes the scrolls so received from the RBI will be collated scheme wise by PFMS and necessary accounting entries passed to relieve the concerned heads of accounts in Public Account as detailed above.

7. Accounting classification:

7.1 Head wise Classification:

Major Head: 8454: Deposit Account for Autonomous Bodies

Sub Major Head: Each Department will be a Sub Major Head

Minor Head: Each Autonomous Body listed under the parent Ministry will be a distinct Minor Head (1)

Note: (1)

(i) Sub-Head may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the Grants-in-Aid is being awarded. For this purpose, the nomenclature of the sub head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example "Adult Education - Rural Functional Literacy Programmes", "Crop Husbandry - Agricultural Engineering", "Consumer Industries - Textiles" etc.

(ii) When the nomenclature of the sub-major head does not give an indication of the concerned function, the nomenclature of the sub head will also indicate the name of the major head also within brackets after the sub-major head. For example "General (Medical & Public Health) - Health Statistics and Evaluation", "General (Nutrition) - Diet Surveys and Nutrition Planning" etc.

(iii) Where it is not possible to identify the Grants-in-Aid with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the

words "Other Grants", e.g. "General (Education) - Other Grants", "Crop Husbandry - Other Grants", etc.

(2) Likewise, at the detailed head level, details of sub-schemes or activities corresponding to Sub-Schemes, if any, in the Section 'Expenditure Heads (Revenue Account)' below the function may be indicated. The Object Heads Grants-in-Aid (General), Grants for creation of Capital Assets and Grants in Aids (Salaries) shall be used for classification.

(3) Under each Minor Head separate Sub-head '99-Uncredited items of Autonomous Bodies under Treasury Single Account System' may be opened.

7.2 Examples of Accounting:

7.2.1 Example 1: When there is Sub-Major Head

Heads	Expenditure	Public Account
Major Head	2202- General Education	8454 - Funds for Autonomous Bodies under TSA System
Sub-Major Head	03- University and Higher Education	Xx- Ministry of Human Resource Development
Minor Head	102- Assistance to Universities	Xxx- University Grants Commission (UGC)
Sub-Head	01-Support to UGC	Xx- University and Higher Education - Assistance to University
Detailed Head	00	00
Object Head	31- Grants-in-Aid General	31- Grants-in-Aid General
	35- Grants for creation of Capital Assets	35- Grants for creation of Capital Assets
	36- Grants-in-aid Salaries	36- Grants-in-aid Salaries

7.2.2 Example 2: When Sub-Major Head does not give an indication of concerned function:

Heads	Expenditure	Public Account
Major Head	2202- General Education	8454 - Funds for Autonomous Bodies under TSA System
Sub-Major Head	80- General	xx- Ministry of Human Resource Development
Minor Head	800- Other Expenditure	xxx- National University of Education, Planning and Administration (NUEPA)
Sub-Head	43- Planning, Administration & Global Engagement	xx- General (Education)- Other Grants
Detailed Head	01- National University of Education, Planning and Administration(NUEPA)	xx- Planning, Administration & Global Engagement
Object Head	31- Grants-in-Aid General	31- Grants-in-Aid General
	35- Grants for creation of Capital Assets	35- Grants for creation of Capital Assets
	36- Grants-in-aid Salaries	36- Grants-in-aid Salaries

7.2.3 Example 3: When there is no Sub-Major Head:

Heads	Expenditure	Public Account
Major Head	2203- Technical Education	8454 - Funds for Autonomous Bodies under TSA System
Sub-Major Head	00	xx- Ministry of Human Resource Development
Minor Head	112- Engineering/Technical Colleges, and institutes.	xxx - IIT, Delhi
Sub-Head	05- Indian Institutes of	xx- Technical Education- Engineering/Technical Colleges and

	Technology	Institutes
Detailed Head	xx- IIT, Delhi	00
Object Head	31- Grants-in-Aid General	31- Grants-in-Aid General
	35- Grants for creation of Capital Assets	35- Grants for creation of Capital Assets
	36- Grants-in-aid Salaries	36- Grants-in-aid Salaries

7.3 Example of Accounting for TSA in various scenarios:

At the time of issue of Assignment Advice:

Debit		Expenditure head selected by user at the time of creation of sanction with object head 31/35/36
Credit	Controller-Higher Education	Grant:800-Public A/C, Category:6 8454-01-101-01-00 - object head 31/35/36 (Object head will be same as selected by user in Expenditure head above)
	Controller-Health	Grant:800-Public A/C, Category:6 8454-02-101-01-00 - object head 31/35/36 (object head will be same as selected by user in Expenditure head)

At the time of receipt of NACK for assignment file from RBI and upon permanent cancellation of transaction in PFMS

(-) Credit	Controller - Higher Education	Grant:800-Public A/C, Category:6 8454-01-101-01-00 object head 31/35/36 (Object head will be same as selected by user in Expenditure head above)
	Controller-Health	Grant:800-Public A/C, Category:6 8454-02-101-01-00 object head 31/35/36 (object head will be same as selected by user in Expenditure head)
(-) Debit	Expenditure head selected by user at the time of creation of sanction with object head 31/35/36	

On receipt of Scrolls from RBI of the payment made by the Agency in EAT-TSA module

A	On receipt of 'Success' Scroll	(-)Credit	Grant:800-Public A/C Category:6 8454-01-101-01-00 object head 31/35/36 (object head will be same as selected by user in Expenditure head i.e. as per sr. No. 1)	Controller-Higher Education
			Grant:800-Public A/C Category:6 8454-02-101-01-00 object head 31/35/36(object head will be same as selected by user in Expenditure head i.e. as per Sr. No. 1)	Controller-Health
		Credit	Grant:800-Public A/C Category:6 8675-00-101-02-00-00-RESERVE BANK HEAD QUARTER	
B	On receipt of 'Failure-After-Success' scroll from RBI	(-)Credit	Grant:800-Public A/C Category:6 8675-00-101-02-00-00-RESERVE BANK HEAD QUARTER	Controller-Higher Education
		Credit	Grant:800-Public A/C Category:6 8454-01-101-01-00- object head 31/35/36 (object head will be same as selected by user in Expenditure head i.e. as per sr. No. 1)	
		(-)Credit	Grant:800-Public A/C Category:6 8675-00-101-02-00-00-RESERVE BANK HEAD QUARTER	Controller-Health
		Credit	Grant:800-Public A/C Category:6 8454-02-101-01-00- object head 31/35/36 (object head will be same as selected by user in Expenditure i.e. as per Sr. No. 1)	

8. SOP for TSA Rollout

8.1 Important Points for Onboarding on PFMS for TSA:

For using Treasury Single Account (TSA) functionality of PFMS the following needs to be taken care by the concerned:

8.1.1 For Agencies Registration: 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 being released to the Agency.

8.1.2 Opening of bank account in RBI: As per the protocol of TSA, all agencies need to open a TSA Assignment bank account in RBI. The said bank account is required to be configured in PFMS as an agency bank account for TSA.

8.1.3 Operation of EAT-TSA module in PFMS: For doing expenditure against the assignment issued by the Ministry/Department agencies needs to operate the EAT-TSA module of PFMS. For this purpose different agency users viz. operator, approver and admin user needs to register in the agency which was created in PFMS by the concerned Program Division as stated at point-(i) above. Besides, various functions viz. vendor registration, expenditure making module etc. needs to be performed in the said module.

8.2 Training: Various users of the agency need to operate the EAT-TSA module of PFMS for making payment against the Assignment issued by the Ministry/Department. For this purpose they need to educate themselves with the functioning of the said module and to get training in this regard from the concerned.

8.3 For Ministry/Department & PAO

8.3.1 Creation of Agency & configuration of TSA bank account

As indicated above (Point-1) the program division level user of Ministry/Deptt needs to create the agency in PFMS if it is not already registered. They also need to approve the TSA bank account of agency configured in PFMS.

8.3.2 Issue and processing of TSA sanction

TSA assignment sanction needs to be created by a PD level user of Ministry/Deptt and thereafter it goes to DDO and then to PAO for final digital signing of the payment file. All the concerned users need to familiarize themselves about these functions in PFMS.

8.3.3 Actual outflow of cash: It needs to be understood that actual cash outflow is not happening at the time of issue of Assignment. The actual cash outflow in the books of RBI will happen at the time of making payment by the agencies against the issued Assignment. Thus this makes it 'just in time' for the release of funds.

8.3.4 Permanent cancellation of issued assignment in PFMS: 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.

8.3.5 Scrolls consumption in PFMS: Whenever a payment is made by agency against the assignment issued by Ministry/Department a scroll received from RBI, which is consumed in PFMS and shown to users in reports. The accounting also took place in PAOs ledger accordingly.

8.3.6 Written back of unspent amount: As per the protocol of the TSA all the unspent amount of assignment has to be written back in accounts at the year end. This is an important action with regards to TSA and has to be understood by the PAOs.

8.3.7 Training/familiarity with sanction module of PFMS: All the users involved in the processing of assignment sanction module needs to familiarize themselves with all its related functions by getting training from the concerned.

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