Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahalekha Niyantrak Bhawan
TSA Cell, New Delhi

Sub: **Uploading of FAQs on CGA's Website under Treasury Single Accounts**

Please find herewith a revised list of FAQs (PAO level and AB/Sub ABs level) for uploading of CGA's website under Treasury Single Accounts corner. These FAQs may please be uploaded in place of earlier one.

This issues with the approval of Competent Authority.

(TSA Helpdesk) 12/11/2020

Sr. AO (ITD), O/o CGA, INA, ND
10(Misc)TSA/Helpdesk/2020

FAQs ON FRAMEWORK OF TREASURY SINGLE ACCOUNT (TSA) SYSTEM FOR

AUTONOMOUS BODIES IN PFMS

FAQs at First Level (PAO/PD)

S.N.	Question	Reply
1.	What is Treasury Single Account (TSA) System?	Treasury Single Account System is a system evolved to bring Autonomous Bodies/Sub-Autonomous Bodies under Treasury Single Account on the recommendation of Expenditure Management Committee (EMC) and facilitate Just in Time releases to ABs/Sub-ABs.
2.	What is Treasury Single Account for ABs/Sub-ABs?	A Treasury Single Account for ABs/Sub-ABs is an assignment bank account opened by an Autonomous Body/Sub-Autonomous Body in RBI, New Delhi to facilitate the ABs/Sub-ABs concerned to receive Grants in Aid and incur expenditure there against.
3.	What is the procedure for opening of Assignment Account with RBI?	All Autonomous Bodies/Sub-Autonomous Bodies are required to fill up a standardized format, prepared by RBI, and send it to the concerned PAO for opening of the Assignment Account with Reserve Bank of India.
4.	What's the frequency of synchronization between PFMS reporting system and RBI so as to check unanimity in the books of both systems?	It is on Real Time basis.
5.	What is the role of PAO in TSA?	PAO has to ensure that payments released to Autonomous Bodies under Object Head 31, 35 and 36 are through Sanction Type "Assignment" only. Further, PAO should regularly monitor balance under Major Head "8454" and at the closing of the financial year, the unspent amount of assignment has to be written back in accounts through a transfer entry which is given Below: (-) Dr. concerned functional head (Expenditure head selected at the time of creation of

		sanction
		(-) Cr. 8454 – Funds for Autonomous Bodies under TSA System
6.	Opening of 8454 Head of Account under TSA.	A corresponding 8454 head of account with reference to the functional Major Head is to be opened in consultation with DAMA Section O/o CGA, and get it mapped into the system before initiating payments in TSA
7.	How will the funds transferred to the existing bank accounts for the purpose of deductions/exemptions be monitored by the Programme Division?	The agency may create components for deductions in the system (Agency Admn. Level), which can be monitored by the Programme Division
8.	PAO not able to transfer funds to AB under TSA.	At the time of configuring Scheme/ RBI Bank account, Agency have to select (i)**TSA type: "YES"** and (ii)the **correct funding PAO**. (i)If inadvertently not selected, AB has to deactivate the bank account and get it approved. by the next higher level i.e. PD. Thereafter add the RBI bank account again using TSA type. (ii) If inadvertently correct PAO is not selected, AB has to deactivate the bank/ scheme details and get it approved. by the next higher level i.e. PD. Thereafter add the correct PAO and bank account again using TSA type.
9.	Reversal of Assignment file by RBI	Selection of wrong Sanction Type may result in reversal of assignment file by RBI. The sanction type "Assignment" should be selected (by Program Division of the Ministry) for all payment to be released under TSA. DDO and PAO should check this before issuing sanction and passing bills under TSA.
10.	Incorrect Bank Account details mapped to a scheme	The RBI bank account opened for TSA contains only numeric characters (no special character), however, agencies may have entered special characters which resulted in reversal of payments.
11.	Use of special character in sanction / expenditure	Files will be rejected by RBI if agencies have used special characters like "#, $,&". No

			special characters should be used except comma, backslash and under score.
12.	How Bank Reconciliation is to be done with RBI?		Regular procedure for Bank reconciliation will be followed. Various Reports are available in PFMS system for enabling reconciliation.
13.	Is there an Assignment account balance report which is being provided to include Assignment limit transferred?		Such a report is Under development.

FAQs at Second Level (AB/ Sub ABs)

S.N.	Question	Reply
1.	What is Treasury Single Account for ABs/Sub-ABs?	A Treasury Single Account for ABs/Sub-ABs is an assignment bank account opened by an Autonomous Body/Sub-Autonomous Body in RBI, New Delhi to facilitate the ABs/Sub-ABs concerned to receive Grants in Aid and incur expenditure there against.
2.	What is the procedure for opening of Assignment Account with RBI?	All Autonomous Bodies/Sub- Autonomous Bodies are required to fill up a standardized format, prepared by RBI, and send it to the concerned PAO for opening of the Assignment Account with Reserve Bank of India.
3.	PAO not able to transfer funds to AB under TSA.	At the time of configuring Scheme/ RBI Bank account, Agency have to select i)TSA type: "YES" and ii)the correct funding PAO. i)If inadvertently not selected, AB has to deactivate the bank account and get it approved. by the next higher level i.e. PD. Thereafter add the RBI bank account again using TSA type. ii) If inadvertently correct PAO is not selected, AB has to deactivate the bank/ scheme details and get it approved. by the next higher level i.e. PD. Thereafter add the correct PAO and bank account again using TSA type.
4.	Agency not able to transfer funds to Sub AB under TSA.	At the time of configuring Scheme/ RBI Bank account, Sub AB has to select i)**TSA type**: "YES" and ii)**the correct funding PAO**. (i)If inadvertently not selected, Sub AB has to deactivate the bank account and get it approved. If Sub AB registered as State Level Agency, edit request is approved by AB and if it is registered as Central agency, edit request is approved by PD. Thereafter add the RBI bank account again using TSA type. (ii) If inadvertently correct PAO is not selected, Sub AB has to deactivate the bank/ scheme details and get edit request approved as mentioned in (i) above. Thereafter add the correct PAO and bank account again using TSA type.
5.	Incorrect Bank Account details mapped to a scheme	The RBI bank account opened for TSA contains only numeric characters (no special character), however, agencies may have entered special characters which resulted in reversal of payments.

6.	How can a new agency be registered when there is only RBI bank account is available	Agency cannot be registered with RBI bank account directly. As such a dummy bank account number has to be entered for creating agency and then configure the actual RBI bank account.
7.	Scheme configuration for DSC	If Scheme is not available at the time of DSC enrolment, the same has to be configured by System group through email send TSA Helpdesk.
8.	DSC enrolment and Signatory Hierarchy Configuration for all individual schemes being implemented by the Department, AB/ Sub ABs.	DSC enrolment for any scheme where e-payment is to be made for the first time is to be done by Updating Enrolled DSC and setting Signatory Configuration.
9.	One DSC one AB restriction	At present, there is a restriction in TSA module of PFMS that one DSC can't be used across ABs for digital signing of payments by the authorized signatories.
10.	Multiple Signatories registration	Agencies are advised not to configure more than two signatories for payment using DSC in PFMS. If more than two signatories are configured in the system, payment will not be allowed.
11.	Use of special character in sanction / expenditure	Files will be rejected by RBI if agencies have used special characters like "#, $,&" in expenditure / transfer. No special characters should be used except comma, backslash and under score.
12.	Bulk uploading of payment file status shown as "System Reversal"	Vendors bank details were incorrect such as IFSC code, bank account number etc. Vendors may be registered well in advance in PFMS and their bank account details may be got validated/ revalidated in advance before releasing any payment to them.
13.	How can Bulk Customization for Transfer type payments from AB to Sub AB be made	At present, there is no provision for Bulk customization in PFMS for transfer of assignments to Agencies. It has to be done one at a time. The system is under development and will be available to the user in due course.
14.	Assignment Limit visible at Approver level only	The assignment limits are maintained at the approver level only. The operator can initiate payment even when funds are not available and error is shown only at approver level. The reflection of balance amount at both operator and approver level is under development.
15.	What are the reasons if the amount has been reduced from the Assignment and credit has not been effected?	If such a situation arises the user has to check whether digital signature has been made as per the hierarchy set i.e. file has not been signed by second Signatory where two signatories are configured.

16.	How will payments in r/o statutory liabilities like TDS, Income Tax be made?	For this purpose, ABs/Sub-ABs may utilize the services of their existing account at Scheduled Commercial Banks. They may transfer such funds to the extent required for immediate utilization/remittance, after registering their existing bank account as vendor in PFMS.
17.	Letters of Credit are opened in the Bank for import of goods as per the norms. The FDs which are in existence with the Banks are used as 100% margin money of these LoCs. The Bank on receipt of documents for dispatch of goods, debits bank account with the requisite amount. But there is no provision to deal with such cases in TSA system.	For this purpose, ABs/Sub-ABs may utilize the services of their existing account at Scheduled Commercial Banks. They may transfer such funds to the extent required for immediate utilization/remittance, after registering their existing bank account as vendor in PFMS.
18.	Is there a provision for making multiple payments under the TSA system?	Yes, there is a provision in TSA for making payment to multiple beneficiaries/vendors.
19.	Is treatment of GST related expenditures (under reverse charge mechanism) feasible in TSA system?	For this purpose, ABs may transfer funds to the extent required for remittance of statutory deductions and other obligatory expenses for certain specific purposes into their existing commercial bank accounts.
20.	In the present system, Court attachments from salaries of the employees are forwarded to the parties as instructed by the Hon'ble Court through drafts. Is there a provision to deal with such cases in TSA?	For this purpose, ABs may transfer funds to the extent required for remittance of statutory deductions and other obligatory expenses for certain specific purposes into their existing commercial bank accounts.
21.	Are ABs/Sub-ABs under TSA system required to utilize their internal resources or any other resources other than Grant in Aid through TSA system?	No, only Grants-in-Aid received from Central Government are covered under TSA System.
22.	What's the frequency of synchronization between PFMS reporting system and RBI so as to check unanimity in the books of	It is on Real Time basis.

		both systems?	
	23.	Can we check report on failed payments containing vendor details; debit/credit amount, unique PFMS transaction ID?	Such a report is Under development.
	24.	Is there any Summarized Report for Parent agencies that contains information on each Sub-AB under them with assignment received and balance available?	Such a report is Under development.
	25.	Is there an Assignment account balance report which is being provided to include Assignment limit transferred?	Such a report is Under development.
	26.	Is the Assignment received from Central Government/ Autonomous Body required to be received by autonomous Body / Sub-Autonomous Body, as done in EAT module?	No. Fund transferred through TSA is available for viewing at down the line agency level when RBI sends acknowledgement of successful transactions.
	27.	How to treat Funds transferred before 1st August 2020?	TSA is implemented in selected Autonomous Bodies w.e.f. 01/08/2020 for Object Heads 31, 35, 36 only. The funds received prior to implementation of TSA in the AB will not be covered by TSA System.
	28.	Is there provision to transfer funds from one Sub-AB to another Sub-AB?	There is no provision to transfer funds from one Sub-AB to another Sub-AB. In that case, AB will have to withdraw the funds from one Sub-AB and transfer it to another. However, the process of refund is under development.
	29.	Is there any provision available for refund of advance amount viz. LTC, TA etc.?	Presently, there is no provision for "Refund of Advance" in the existing TSA system. Matter is under consideration.
	30.	Whether any agency working under Sub-AB can return the unutilized funds to its Sub-AB.	Agency can return the unutilized amount to the Sub-AB. This amount however, cannot be deposited in the Sub-AB's RBI assignment account. Matter is under consideration.
	31.	What will happen if Agency Approver is transferred or retired?	A new agency approver has to be created by Agency Admin and the earlier User ID may be disabled.

32.	How will the advances being paid to CPWD by the AB/Sub-AB's be treated in TSA?	Advances given to CPWD by ABs/Sub-ABs are treated as Deposits by CPWD and can be made to CPWD.
33.	The payments to CPWD are being made through NTRP Portal. After the implementation of TSA how these payments will be made?	The bank details of CPWD are to be registered in the PFMS portal for making E-payment to CPWD.
34.	TSA module deals with assignment account of up to two tiers in the hierarchy. How will the agencies below the second tier be dealt with?	The third tier and below in the system will be registered and approved as vendors by the second tier in the hierarchy. Any transfer or payment made to these vendors will be treated as expenditure only.
35.	How will the funds transferred to the existing bank accounts for the purpose of deductions/exemptions be monitored by the Programme Division?	The agency may create components for deductions in the system (Agency Admn. Level), which can be monitored by the Programme Division
36.	How pension amounts will be disbursed in TSA system?	AB should work out the total payout on account of pension and issue payment advice to RBI for crediting the amount in respective pensioner's Account.
37.	Whether any vendor/beneficiary who is already registered in PFMS, is required to be registered in TSA system or not?	No. There is no need to register the existing vendor/beneficiary in TSA system again.
38.	Can an agency make payment after exhausting the assignment limit?	No. Any agency can incur expenditure/transfer funds up to the assignment limit only.
39.	Whether the funds transferred from TSA/RBI account to respective commercial bank account where the relaxation is available and thereafter payment is made from commercial account, be treated as double expenditure in TSA system or not?	No. It will not be treated as double expenditure in the system.
40.	Whether existing EAT module will run parallel after implementation of TSA system?	Yes. TSA system will come into effect from 01.08.2020 in the specified ABs / Sub-ABs and all the funds received through assignment account thereafter will be dealt

		with in TSA. Whereas for all other funds available with the agency, existing EAT Module is to be continued.
41.	How will the payment of swipe charges/ Bank charges etc. be made which is auto deducted from the Commercial Bank Account?	RBI will not be levying such charges from ABs.
42.	Whether any entry can be reversed after digitally signed by the concerned authority?	No, there is no provision for reversal of any payment after the same is digitally signed by the authority.
43.	How unused amount of LoC in favor of foreign suppliers is to be dealt with in the TSA system?	A procedure for refund is being worked out which will be intimated to the users in due course.
44.	Is reverse fund flow from Sub-AB to AB admissible?	Yes. However, there is still no provision in PFMS to enable this.
45.	Payment is being made at present through PPA mode. After implementation of TSA, DSC will be required at which level?	PPA mode will not be available in TSA System. DSC is required at the approver level only.