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No. S-11012/2/3(17)/TSA/RBI/2018/ 597-713

Dated: 3<sup>rd</sup> September 2020

**Office Memorandum**

Sub:- **Operationalisation of the Treasury Single Account (TSA) System - TSA account not be used for receiving/credit of funds - regarding**

Reference is invited to this Office Memorandum F. No. 10(3)/TA-II/2020/TSA/244 dated 17<sup>th</sup> June 2020 forwarded therewith the User Manual for on boarding ABs/Sub ABs on PFMS for implementation of the TSA and related implementation procedure.

2. It has been brought to the notice of this office that a Pay and Accounts Office has sent a payment advice for crediting the amount in one of the newly opened TSA accounts of an Autonomous Body under the impression that funds have to be first credited to the TSA account with RBI to be able to make payments from the account. The said transaction was returned by the e-kuber system of the RBI to the concerned accredited bank of the Ministry/Department.

3. It seems that concept of assignment limit was misunderstood by that office. The detailed procedure for implementation of the TSA and the roles and responsibilities of the PD/DDO/PAO/ ABs/Sub ABs/RBI and PFMS are well defined in the user manual circulated vide above referred OM. It be reiterated that under the TSA, assignment accounts of ABs/Sub ABs are to be used only for making payments (after adequate limits have been assigned to these account) through PFMS. These accounts cannot be used for receiving fresh credits/funds. In all such cases, the transactions will be rejected and returned at system level itself without having any accounting entry for the same. Further, since all transactions are processed on Straight-through-process basis, it will not be possible for the RBI to locate/identify such transactions and RBI will also not be in a position to provide any details such transactions/returns for reconciliation purposes.

4. All the Ministries/Departments are once again requested to ensure that prescribed procedure as mentioned in the User Manual should be followed for issue of assignment advice/payment advice by the concerned PAOs/ABs/Sub ABs while issuing advices under the TSA.

  
(Sanjeev Shrivastava)

Joint Controller General of Accounts (ARPR)

To,

1. All the Pr CCAs/CCAs/CAs of Ministries/Departments administering the identified ABs under the TSA
2. Financial Advisors of Ministries /Departments administering the identified ABs under the TSA
3. Jt. CGA (GIFMIS), O/o the CGA, New Delhi with the request for making validations in the PFMS for not releasing the payments in the account of ABs/Sub ABs opened in the RBI under the TSA.
4. All the concerned PAOs/Nodal Officers of the concerned Ministries/Departments.
5. Chief General Manager, DGBA, RBI, Mumbai.