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अनुसंधान भवन, 2 रफी अहमद किदवाई मार्ग, नई दिल्ली 110 001

Council of Scientific & Industrial Research

Anusandhan Bhavan, 2, Rafi Ahmed Kidwai Marg, New Delhi - 110 001

No. No.31-5(25)/2020-21/Budget
Dated: 22nd June 2022

To,


The Directors/Heads of all CSIR National Labs./Instts./Hqrs./Units

Madam/Sir,

I am directed to forward herewith the following OM's along with the enclosures of Government of India, Ministry of Finance, Department of Expenditure for your information, guidance and compliance:

S.No.	OM No. & Date	Subject
1.	OM No. 1(18)/PFMS/FCD/2021 dated 09 th March 2022 & corrigendum dated 04 th May 2022	Revised procedure for flow of funds under Central Sector Schemes
2.	OM No. 3/(04)/PFMS/2022 dated 19 th April 2022	Implementation of revised procedure for flow of funds under Central Sector Schemes- Preliminary activities.

Yours faithfully,


22.06.2022

(Baljeet Singh)
Sr.Dy. FA (Budget)

Encl.: As above

Copy to:

1. Head, IT Division with the request to upload this circular letter on CSIR website.
2. Office copy

**F. No. 1(18)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure**

**North Block, New Delhi
Dated : 9th March, 2022**

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes

In supersession of all previous orders issued by the Department of Expenditure, Ministry of Finance regarding release of funds under the Central Sector Schemes, the following procedure shall be followed w.e.f 1st April, 2022 by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes and monitoring utilization of funds released.

Model – 1 : Implementation through Treasury Single Account (TSA)

2. In case of Central Sector Schemes having annual outlay of more than Rs 500 crores and implemented without involvement of State agencies, it shall be mandatory to implement such schemes through the Treasury Single Account (TSA) model. This will ensure that the funds of these schemes are released “Just-In-Time” from the Consolidated Fund of India (CFI) to the beneficiaries/vendors. The Ministries/Departments may opt for Model-1 for other Central Sector Schemes too in consultation with RBI. For the schemes implemented through this model, the following procedure shall be followed by the Ministries/Departments:

- i. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body as the Central Nodal Agency (CNA) to implement the scheme.

- ii. If there are other agencies involved in implementation of the scheme down the ladder, which get funds from the CNA, these Implementing Agencies (IAs) will be notified as Sub-Agencies (SAs) of the CNA.
- iii. Each CNA will open an account with the Reserve Bank of India (RBI) in e-Kuber. Even in cases where CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant, it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.
- iv. The SAs of every CNA will also open scheme-wise bank accounts with RBI in e-Kuber in line with the requirements of para (iii) above.
- v. The relevant details of all the accounts of the CNA and SAs opened with RBI shall be mapped in the TSA module of PFMS as per the extant guidelines on TSA.
- vi. In respect of funds of Central Sector Schemes, the CNA and SAs shall not open/operate/ park funds in any other bank account except under the provisions made in these guidelines.
- vii. RBI will function as the primary banker to the Ministries/ Departments in this regard without involvement of an agency bank.
- viii. All these accounts in RBI will be "Assignment Accounts". A limit up to which expenditure can be incurred by the CNA/ sub-agencies shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through PFMS.
- ix. Assignment will be based on an expenditure sanction issued by the Programme Division (PD) and the bill preferred by the Drawing and Disbursing Officer (DDO). The e-format of the assignments and Sub-assignments shall have requisite details required for accounting and reconciliation of transactions. The e-Kuber bank account details of the CNA/SAs shall be incorporated in the sanction order.
- x. Consequent upon receipt of the sanction order for release of funds to the CNA alongwith bills from the Drawing and Disbursing Officer (DDO), the concerned

Pay and Accounts Officers (PAOs) shall, through assignments, advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned CNA/SA up to the, "assigned limit" in the advice.

- xi. The PAO shall debit the concerned Head of Account for appropriation but not transfer the cash directly to the CNA. It shall be retained in an interim account in respect of the CNA listed under the parent Ministry/ Department in the public account.
- xii. The assignments shall be uploaded on the TSA module and received electronically by the CNAs as per the existing protocols of TSA module. The CNA may issue e-Sub-assignments in PFMS against this assignment setting limits of expenditure for the SAs.
- xiii. CNAs & SAs shall adhere to all due process while incurring expenditure from the assignment limit sanctioned through PFMS. CNAs shall also ensure that sufficient limit is available in the relevant account before issue of assignment to SAs.
- xiv. The system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by CNAs/SAs on assignment basis. The electronic file containing a unique sanction ID and necessary details of the sanction order will travel directly from PAO to RBI and concerned CNAs. RBI will maintain individual ledgers in respect of the accounts of the CNAs for watching the availability of assignment.
- xv. PFMS Division in CGA will design requisite reports to enable all Program Division (PDs), Pay & Accounts Officers (PAOs), and other stakeholders to view details of sanction orders, summary and budget balance of assignments/sub-assignments, and expenditure details.
- xvi. Ministries/ Departments administering the schemes concerned should strive to make realistic estimation of Budget under the Central Sector schemes and issue sanction orders according to actual requirements. The savings in the assignments should be anticipated well in advance particularly in the third quarter of

- Financial Year and Ministries/Departments shall ensure suitable savings/surrenders are informed to Budget Division during the pre-budget meetings.
- xvii. Control of limits shall be at the Standard Object Head level.
 - xviii. Unutilized assignments will lapse to the Government at the close of the Financial Year as per the extant norms of Budget execution and will not be available to the CNAs /SAs for expenditure in the next financial year. In PFMS too, all e-assignments/e-sub assignments shall cease to exist after the close of financial years and shall be flushed out from the system as per the current practice in TSA module.
 - xix. In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favour of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of March to be paid in 1st week of April, CNAs/SAs may utilize the services of their existing account at commercial banks. They may transfer funds “just in time” to the extent required for meeting such transactions. However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks.
 - xx. Unutilized amount of past releases under the scheme available in the bank account of CNA & SAs shall be deposited in the Consolidated Fund of India.

Model – 2: Implementation through scheduled commercial banks

3. In case of Central Sector Schemes having (a) annual outlay of less than Rs 500 crores or (b) the schemes are being implemented by agencies of the State Governments exclusively or in addition to the central agencies or (c) other schemes not covered in Model-I, the following procedure will be followed by the Ministries/ Departments :



- (i) Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. The CNA will open a Central Nodal Account for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.
- (ii) Implementing Agencies (IAs) down the ladder will be designated as Sub-Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, zero balance subsidiary accounts for each scheme may also be opened by the SAs.
- (iii) All zero balance subsidiary accounts will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.
- (iv) For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.
- (v) Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.
- (vi) The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA's account as and when payments are to be made. The selected bank should ensure

proper training and capacity building of branch managers and other staff for smooth operation of these accounts.

- (vii) Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.
- (viii) The Ministries/ Departments and the CNAs shall ensure that the interest earned from the funds released is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR, 2017. The interest component shall be distinctly reflected in the MIS provided by the banks.
- (ix) The Ministries/ Departments shall release the funds as far as possible in 'Just-In-Time' manner keeping the float in CNAs account to the minimum possible and shall in no case release more than 25% of the amount earmarked for the scheme in a financial year at a time. Additional funds (not more than 25% at a time) will be released only upon utilization of at least 75% of the funds released earlier and in compliance with the conditions of previous sanction.
- (x) For administrative convenience and efficiency the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one instalment.
- (xi) After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning them drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.
- (xii) It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.

- (xiii) Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
 - (xiv) Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organisations receiving funds will also be mapped in PFMS.
 - (xv) Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
 - (xvi) CNAs and SAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each SA at least once every day.
 - (xvii) CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.
 - (xviii) Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.
4. UTs without legislature work directly in PFMS and should be given Letter of Authorization (LoA). There is no need for them to open a Central Nodal Account. They will ensure that the funds are released on the basis of LoA to the vendors/ beneficiaries 'Just-In-Time'.
5. Secretaries are requested to, and Financial Advisors of Ministries/ Departments shall, undertake monthly review of strict implementation of these guidelines, opening of


accounts in RBI, issue of authorization or release of funds to the CNA, utilization of funds by CNAs and IAs and outputs/ outcomes vis-a-vis the targets of each Central Sector Scheme.

6. Gradually, schemes in Model-2 are expected to move to Model-1 depending on readiness of RBI and Ministries for which necessary orders will be issued separately by the Department of Expenditure.

7. The following categories of Central Sector Schemes will be exempted from following these guidelines and may continue in existing mode:

- (i) Central Sector Schemes being implemented by Ministries/ Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Central Sector Schemes involving payment of equity share or extension of loan by the Government to a company.
- (iii) Central Sector Schemes where 100% payments are made by the Ministry/Department directly to the vendors/beneficiaries against the bills/claims raised by the vendors/beneficiaries.
- (iv) Central Sector Schemes where funds are transferred by the Ministry/Department directly to multiple Implementing Agencies (IAs) and amount transferred to any agency does not exceed Rs. 10 lakhs per annum.
- (v) Central Sector Schemes in which funds are transferred to the Indian Missions abroad for implementation of the scheme.
- (vi) Central Sector Schemes being implemented exclusively from a corpus/revolving fund approved by the Cabinet.
- (vii) Central Sector Schemes where expenditure is based on authorization and is incurred on real time basis with no float. However, in such cases Ministry/Department shall avoid the mode of transfer of funds through Civil Deposit and the option of Letter of Authorization should be adopted.

8. In cases where there is no Central Autonomous Body in a Ministry/Department or where the Ministry/Department wishes to implement the scheme directly through State Government agencies, such State Government agency will be designated as CNA. However, there shall not be more than one CNA per State. The funds in such cases will be released by the Ministry/Department to the CNA directly and not through state treasury
9. An illustrative list of roles and responsibilities of CNAs is given in Annexure-I.
10. This issues with the approval of Finance Secretary & Secretary (Expenditure).


 (Abhay Kumar)
 Director
 Tel. No. 24360647

To

1. Secretaries of all Ministries/Departments of Government of India
2. Chief General Manager, Reserve Bank of India, Department of Government and Bank Accounts
3. Controller General of Accounts, Department of Expenditure, INA, New Delhi
4. Financial Advisers of all Ministries/Departments of Government of India
5. Additional CGA (PFMS), O/o CGA with the request to take immediate steps for carrying out necessary change in PFMS and designing requisite reports.
6. Additional CGA (GBA), O/o CGA with the request to take necessary steps to implement model 1 of the Guidelines.
7. All Principal CCAs/CCAs of Ministries/Departments

Copy to:

1. Chief Secretaries of all States/Union Territories
2. Principal Secretary Finance of all States/Union Territories

Copy for information:

1. PSO to Secretary (Expenditure)
2. PSO to Special Secretary (Pers.)
3. Sr. PPS to AS (PFC-II)
4. Sr. PPS to AS (PF-S)



Annexure

Role and Responsibilities of CNA
Modified Fund Flow Guidelines for Central Sector Schemes

1. Model 1 – Treasury Single Account (TSA) Model

- a. Open Account with RBI in e-Kuber for each scheme under which it receives grant
- b. Mandatorily use TSA Module of PFMS
- c. Map the RBI Account details in TSA Module of PFMS
- d. Receive (electronically in TSA Module) the assignment done by the PAO
- e. Approve the account and scheme mapping of sub-Agencies at Level 1
- f. Issue e-Sub-assignments against the assignment setting limits of expenditure for the sub-Agencies
- g. Ensure funds are not transferred/parked in any other account except as per the guidelines
- h. Process payments by adhering to due process
- i. If existing accounts with commercial banks is to be used for specified purposes in the guidelines (such as payment of TDS, IT and GST, opening of LoC for foreign suppliers etc.), funds shall be transferred just-in-time and, in no case, parked beyond two weeks.
- j. All such unutilized funds (as above) shall be deposited back to the Consolidated Fund of India.

2. Model 2 – through Scheduled Commercial Banks (SCBs)

- a. Open Account with a SCB authorized to do Government business, for each scheme under which it receives grant
- b. Mandatorily use REAT Module of PFMS or integrate own IT system with PFMS for exchange of information (contact PFMS Rollout for details)
- c. Approve the account and scheme mapping of sub-Agencies at Level 1
- d. Approve the scheme mapping of all sub-Agencies using the CNA's Account



- e. Allocate limits for Level 1 sub-Agencies and all other sub-Agencies using the Central Nodal Account
- f. Ensure funds are not transferred/parked in any other account of any Agency
- g. Submit UCs after utilization of the funds that were transferred in the Central Nodal Account
- h. Ensure that interest earned from the funds released is remitted to the Consolidated Fund of India

3. One time activity –

- a. Ensure refund of unspent balance of lower level Agencies to the Central Nodal Account. This is needed after opening of the Central Nodal Account and other Zero Balance Subsidiary Accounts, and prior to assigning the drawing rights to sub-Agencies.



F. No 1 (18)/PFMS/FCD/2021

Government of India
Ministry of Finance
Department of Expenditure

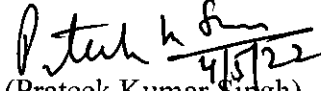
New Delhi, the 4th May, 2022**CORRIGENDUM****Subject: Revised Procedure for flow of funds under Central Sector Schemes.**

In Continuation of this Department's OM of even number dated 9th March, 2022, with the approval of the Competent Authority, the undersigned is directed to convey that Para No. 2(i) of the said OM may be read as

"For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body/Central Public Sector Enterprise as the Central Nodal Agency (CNA) to implement the scheme."

Instead of

"For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body as the Central Nodal Agency (CNA) to implement the scheme."


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. Secretaries of all Ministries/Departments of Government of India
2. Chief General Manager, Reserve Bank of India, Department of Government and Bank Accounts
3. Controller General of Accounts, Department of Expenditure, INA, New Delhi
4. Financial Advisers of all Ministries/Departments of Government of India
5. Additional CGA (PFMS), O/o CGA with the request to take immediate steps for carrying out necessary change in PFMS and designing requisite reports.
6. Additional CGA (GBA), O/o CGA with the request to take necessary steps to implement model 1 of the Guidelines.
7. All Principal CCAs/CCAs of Ministries/Departments

Copy to:

1. Chief Secretaries of all States/Union Territories
2. Principal Secretary Finance of all States/Union Territories

Copy for information:

1. PSO to Secretary (Expenditure)
2. PSO to Special Secretary (Pers.)
3. Sr. PPS to AS (PFC-II)
4. Sr. PPS to AS (PF-S)

F.No. 3/(04)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

Dated: 19th April 2022

OFFICE MEMORANDUM

Subject: Implementation of revised procedure for flow of funds under Central Sector Schemes – Preliminary activities.

The undersigned is directed to refer to Department of Expenditure, Ministry of Finance OM No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 on the above mentioned subject. The OM prescribes detailed procedure to be followed by the Ministries/Departments for the flow of funds under two models for various Central Sector Schemes with effect from 01.04.2022.

2. To ensure smooth implementation of the revised procedure, Ministries/ Departments are required to complete all the preliminary activities at the earliest. Preliminary activities, inter-alia, include:

A. Preliminary Activities for Model 1:

- a. Identification of the Central Sector Schemes for implementation through the Model No - 1 as per para No-2 of OM dated 09.03.2022. The decision regarding classification of schemes into model 1 or model 2 shall be decided by the Program Division of the concerned Department/Ministry in consultation with the Financial Advisor. Any doubtful case may be referred to this Department for clarification.
- b. Identification and notification of an Autonomous Body as Central Nodal Agency (CNA) for each Central Sector Scheme.
- c. Listing of Sub-Agencies (SAs) involved in the implementation of the scheme for each CNA.
- d. Listing of the existing bank accounts of CNA and SAs in which the funds of the Central Sector Schemes were received. Closure of all such accounts and transfer of each account balance in them to the consolidated fund of India.
- e. CNAs/SAs if needed, may convert their existing accounts at commercial banks for payment of TDS, Income Tax and GST, Opening of Letter of Credit in favor of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of march to be paid in first week of April as per para (xix) of the OM dated 9th March, 2022. It is clarified that only one account may be retained per CNA/SA for

P. Subhakar
 19/4/22

such purpose. Such account will be governed by conditions elaborated in DoE OM No 1(13)/PFMS/FCD/2020 dated 16th March 2022 regarding CSS. (Copy enclosed as **Annexure A**)

- f. Opening of Central Sector Scheme wise Assignment accounts for CNA and corresponding SAs down the ladder with RBI in e-Kuber. Specific accounts opening form and procedure for CNA and SAs are attached. (**Annexure B**).
- g. Registration/mapping of Assignment accounts of CNA and SAs down the ladder in the PFMS as per scheme hierarchy and TSA guidelines.
- h. Activation of assignment Accounts of CNA by Program Division and activation of assignment accounts of SAs down the ladder by CNA in PFMS.
- i. Opening appropriate Head of Account required as per the standard TSA guidelines issued by O/o CGA under Major Head 8454 in consultation with the Office of Pr.CCA/CCA of the Ministries and Department. A copy of the TSA guidelines is attached as **Annexure - C**.
- j. Procuring digital signatures for CNA and SAs down the ladder (as per MEITY Guidelines about DSC). These Digital Signatures for CNA and SAs down the ladder are required to be configured in PFMS (if not available and registered in PFMS already).
- k. The list of schemes along with scheme mapping should be sent to:

Shri Vinay Muthukumar, ACGA.

email: v.muthukumar@gov.in.

He may also be contacted for any further clarifications.

B. Preliminary Activities for Model 2:

- a. Identification of the Central Sector Schemes for the Model No - 2 as per para No-2 of DoE OM dated 09.03.2022.
- b. Notification of a Central Nodal Agency (CNA) and SAs down the ladder, if required, for implementing each Central Sector Scheme.
- c. Opening of a bank account by CNA in any Scheduled Commercial Bank having a robust IT system which is authorized to conduct Government business by the Ministry/ Department. Further, opening of zero balance subsidiary accounts by SAs in the same Commercial bank in which the CNA is having account.
- d. Deposit of the unspent balances lying in the existing bank accounts of SAs to the CNA account.
- e. Configuration of CNA in PFMS by the Program Division. Para (7) of the OM dated 9th March, 2022 may be kept in mind while configuring the scheme in PFMS by the Ministries/ Departments.

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On successful configuration, all existing bank accounts of SAs will be made 'not in use' in PFMS and the same cannot be used for PFMS activities.

- f. Opening of a separate bank account (Holding account) in the same commercial bank in which the CNA is having account for tax/statutory deductions. SOP/operating conditions for this holding account will be as elaborated in DoE OM No 1(13)/PFMS/FCD/2020 dated 16th March 2022 regarding CSS.
- g. The list of schemes along with scheme mapping should be sent to:

Sh. Yogesh Kumar Meena, Dy. CGA,

email: yogesh.meena@nic.in

He may also be contacted for any further clarifications.

Prateek h Singh
19/4/22
(Prateek Kumar Singh)

Director

Tel. No. 23094961

To

1. Secretaries of all Ministries/ Departments of Government of India
2. All the Financial Advisors of the Ministries/Departments
3. All Pr. CCAs/CCAs/CAs (IC) of Ministries/Departments
4. CGM in charge, Government Business, DGBA, RBI, Mumbai
5. Director (Budget), Ministry of Finance, DoEA, New Delhi
6. CGA's website.

Copy for information to:

- (i) PSO to Finance Secretary/ Secretary Expenditure
- (ii) PPS to CGA
- (iii) Addl. CGA(PFMS), O/o CGA
- (iv) Addl. CGA (A&FR), O/o the CGA
- (v) All the Jt. CGAs, O/o CGA

F. No 1(13)/PFMS/FC'D/2020
Government of India
Ministry of Finance
Department of Expenditure

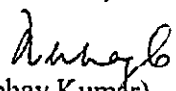
5th Floor, Block 11, CGO Complex
New Delhi, the 16th March, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under the Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released – reg payment of statutory deductions.

The undersigned is directed to refer to this Department's letter of even number dated 23rd March, 2021 on the above mentioned subject. After taking into consideration the issues raised by various Ministries/Departments to facilitate payment and settlement of various deductions/taxes while processing payments through PFMS, it has been decided that the following procedure may be adopted regarding payment of statutory deductions:

- i. A separate Bank account [to be called 'Holding Account'] shall be opened by the Agencies for holding the tax/statutory deductions.
- ii. This Holding Account would be permitted to make payments outside of PFMS, through cheques or internet banking to effect the statutory payments with the challan details being captured simultaneously.
- iii. The Holding Account will serve the purpose of holding tax/duties/levies/fees/municipal charges etc. of State Government, municipalities etc. which the Agencies need to process.
2. The Holding Account will have the following conditions:
 - i. Account shall be opened preferably in the same bank as is the SNA/ZBA Account.
 - ii. Maximum time for which money can be held in this account shall be fourteen days, after which the money shall be credited back to the Agency Account.
3. A copy of the Standard Operating Procedure (SOP) for payment of Statutory Deductions/Taxes through PFMS is enclosed.
4. This issues with the approval of Finance Secretary and Secretary (Expenditure).


(Abhay Kumar)
Director

Tel. No. 24360647

To

All Secretaries to the Government of India

Annexure**SoP for tax/statutory deductions and payments on EAT Module of PFMS**

1. Implementing Agencies shall open a separate bank account (Holding Account) preferably in the same bank where the main operational account (SNA/ZBA etc.) is held. This will be used for temporarily holding the taxes /statutory deductions etc.
2. The Holding Account will be a non-interest bearing account, where the transferred funds can be held for a maximum period of 14 days. This account can be used only for transfer of funds from PFMS (and not from any other source), and for processing the payment of deductions.
3. The Implementing Agency shall register the Holding Account details for the relevant scheme on PFMS for account validation.
4. While processing payments to a vendor, Implementing Agency (IA) shall specify the following in the EAT module of PFMS:
 - a. gross amount of payment
 - b. relevant statutory/tax deductions
5. Implementing Agency shall first approve the net payment to vendor (i.e. the gross amount less the deductions) either through the DSC mode or the ePA/PPA mode.
6. After the vendor's payment is successful (as approved at Pt. 5 above), the Implementing Agency shall
 - a. in case of DSC payments, apply the DSC again for transferring the deductions to the Holding Account
 - b. in case of ePA/PPA payments, approve a separate ePA/PPA to transfer the deductions to the Holding Account
7. Implementing Agencies to use the Holding Account to make statutory payments outside PFMS through Internet Banking, or other mechanisms like cheques or challan payments. This will now be shown as 'Outstanding' in the 'Deduction Settlement' form on PFMS.
8. The Implementing Agencies shall use the 'Deduction Settlement' feature in PFMS to enter the tax / deduction / other challan details for all vendor payments which are reported as success by bank. This will clear the 'Outstanding' status of settlements.
9. Implementing Agencies need to make statutory deductions payment at the earliest, and not later than 14 days from the date of transfer of funds to Holding Account. After lapse of 14 days' period, the unutilized money shall be credited back to the Agency account.

Step By Step Procedure for opening of Assignment Account in NDRO, RBI

Please find enclosed herewith the Procedure for Opening TSA accounts for 18 new Autonomous Bodies (ABs) prescribed by New Delhi Regional Office, RBI. The following procedure is to be followed for opening of accounts in NDRO, RBI.

- (i) All the ABs and Sub Autonomous Bodies under the Main Autonomous Body will submit an account opening application for opening of Assignment Account signed by Head/Incharge of the AB/Sub AB addressed to General Manager, New Delhi Regional Office, RBI alongwith specimen signatures of the authorised signatories (format enclosed) and enclosing all the KYC/Officially Valid documents (OVD) such as for establishing the existence or identity of the person opening the account to the Nodal Officer of the Autonomous Body. OVD means the passport, the driving license, PAN Card, Voters ID issued by Election Commission of India, Aadhaar Card or any other document as notified by the Central Govt. Official ID card can also be treated as OVD. It is mentioned that Hard Copies of all the documents are to be sent to the Nodal Officer.
- (ii) It is also mentioned that accounts will be opened upto two levels only i.e. the account of the Main AB and Sub ABs under the Main AB. No account below the level of Sub AB will be opened in NDRO, RBI.
- (iii) The Nodal Officer of the Autonomous Body will verify all the documents (Hard Copies) received from the AB/Sub ABs and ensure that all the prescribed documents are enclosed by the Main AB/Sub AB. The Nodal Officer will then sign and stamp all the documents and shall forward the documents to the concerned PAO of the Ministry/Department with a covering letter that all the documents are in order.
- (iv) On receipt of all the documents from the Nodal Officer, the PAO of the concerned Ministry/Department, will also ensure that all the documents required by the RBI for opening of accounts are in order and also sign and stamp all the documents provided by the Nodal Officer. The PAO of the concerned Ministry/Department will enclose a covering letter addressed to General Manager, New Delhi Regional Office, Reserve Bank of India enclosing all the documents and submit the same to the New Delhi Regional Office of the RBI. PAO of the concerned Ministry need to provide the name of the Ministry/Department alongwith the UDCH Code under which the TSA account is required to be opened/mapped in e-kuber.

Specimen of the Application Form
(Application must be on the Letter Head of the AB/Sub AB)

(to be provided by the AB/Sub ABs to the Nodal Officer of the AB for onward submission to the concerned PAO of the Ministry/Department)

To

The General Manager
New Delhi Regional Office
Reserve Bank of India, New Delhi

Sub- Opening of Assignment Account under the Treasury Single Account (TSA) System

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented in _____ (Name of the AB/Sub AB) which is an Autonomous Body/Sub AB incorporated in _____ (year). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this organisation.

2. The details of the AB/Sub AB are as under:-

Name of the AB/Sub AB	Name of Head of the AB/Sub AB and Email id	Address of the AB/Sub AB	Email id of the AB/Sub AB	Contact Number

3. The purpose for opening of account in RBI is to bring the AB/Sub AB under the Treasury Single Account (TSA) System prescribed by the Ministry of Finance, Govt. of India.

4. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under:-

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

5. The specimen signatures alongwith the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head of the AB/Sub AB are enclosed herewith.

Yours faithfully,

()
Head/Incharge of the AB/Sub AB

Forwarded to the Nodal Officer of the AB for necessary action.

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorised Signatory:-

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head of Office of the AB/Sub AB
1.	
2.	
3.	

For Second Authorised Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head of the AB/Sub AB
1.	
2.	
3.	

Signature and Stamp of Nodal Officer of the AB

Signature and Stamp of concerned PAO:-

F.No. 26(118)/ EMC Cell/ 2016
Government of India
Ministry of Finance
Department of Expenditure

Lok Nayak Bhawan,
Khan Market, New Delhi.

Dated the 24 February, 2022

OFFICE MEMORANDUM

Subject: Revised instructions on bringing Autonomous Bodies (ABs) under the Treasury Single Account (TSA) System.

Reference is invited to this Department's OM of even number dated 27th July, 2017 and 24th August, 2017 (copies enclosed) regarding implementation of the Treasury Single Account (TSA) System in Autonomous Bodies (ABs).

2. The Expenditure Management Commission (EMC) in its report has recommended that in order to minimize the cost of Government borrowings and to enhance efficiency in fund flows to Autonomous Bodies, Government should gradually bring all Autonomous Bodies (ABs) under the Treasury Single Account (TSA). The Government decided to implement this recommendation. Pilots were conducted with the Indian Council of Medical Research (ICMR) and Indian Institute of Technology (IIT), Delhi on implementation of Treasury Single Account (TSA) System.

3. Implementation of TSA has now been extended to 149 Autonomous Bodies (ABs). However during the implementation, certain difficulties were noticed requiring suitable revision in the provisions. Therefore, to further streamline the implementation of TSA system, the following instructions are issued in supersession of the instructions issued vide OM dated 27th July, 2017 and all other instructions issued in the matter:

(i) These guidelines shall be applicable to Autonomous Bodies (ABs)/Implementing Agencies (IAs) including Statutory Bodies and Central Public Sector Enterprises (CPSEs). In case of CPSEs, applicability will be limited to the grants and scheme funds received by them from the Government of India.

(ii) The Monthly Expenditure Plan (MEP) of Autonomous Bodies (ABs)/Implementing Agencies (IAs), as accepted by the Programme Division (PD) and Integrated Finance Division (IFD), the pace of implementation of the schemes in the ABs/IAs and the balance grant/fund available with the AB/IA for the said scheme shall form the basis of just-in-time releases to ABs/IAs.

Consequent upon receipt of the sanction order for release of funds to the ABs/IAs along with the bill from the Drawing and Disbursing Officer (DDO), the concerned Pay & Accounts

Officer (PAO) shall advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned AB/IA up to the "Assigned Limit" in the advice.

(iii) The PAO shall debit the concerned head of account for the appropriation but not transfer the cash directly to the ABs/IAs. It shall be retained in an interim account in respect of the AB/IA listed under the parent Ministry/Department in the Public Account. Balances remaining unutilized at the close of the year will lapse to the Government and hence written back in Government Account. Ministries administering the AB/IA concerned will have to explain the saving in the related Appropriation Accounts.

(iv) The total releases made in a year to ABs/IAs through TSA and its utilization may be reflected under the Major Head "8454 – Funds for ABs under TSA" in the Financial Statements of the Government Account. The amount not utilized in any year and written back to CFI may need to be indicated in the Accounts as a Footnote.

(v) Each Autonomous Body/Implementing Agency including subsequent level of institutions shall open bank accounts with Reserve Bank of India in e-Kuber. Separate accounts shall be opened for receiving Grants in Aid/Funds from each Pay & Accounts Office of Government of India by each Autonomous Body/Implementing Agency and subsequent level of Autonomous Bodies/institutions.

(vi) The relevant bank details of all accounts held by the AB/IA as well as of payees of ABs/IAs shall be registered on PFMS after due diligence by administrative Ministry/Department.

(vii) Autonomous Bodies/Implementing Agencies including subsequent level of Institutions shall not open/operate/park funds in any other account for any operation pertaining to funds received from Government of India.

(viii) All expenditure from the Grants-in-Aid/Funds received from Government of India by the Autonomous Body/Implementing Agency will be made through these designated accounts only. This system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by AB/IA of cash on assignment basis.

(ix) Notwithstanding the conditions at Para above, in respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favour of foreign suppliers, scholarships to foreign students not having account in India and court attachment from salaries of employees etc., ABs/IAs may utilize the services of their existing account at commercial banks. They may transfer funds to the extent required for meeting such transactions for immediate utilization/remittance. No money transferred under this provision can be parked in a Commercial Bank for more than seven days. However, such transfers will be subject to approval by the concerned Financial Advisor on case to case basis.

(x) In addition to the above provision, ABs/IAs may draw the cash/transfer the funds required for payment of salary for the month of March from the assignment amount of current financial year and keep the amount in a commercial bank for the purpose of releasing the salary for the month of March to the employees in the month of April.

P. S. Chandra

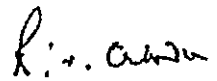
(xi) The RBI will function as primary banker to the Ministries/Departments in this regard without involvement of an agency bank. These accounts will be assignment accounts. A limit up to which expenditure can be incurred by an AB/IA, shall be assigned to these accounts by the PAO concerned through PFMS based on the expenditure sanction issued by the PD and the bill preferred by the DDO. The e-Kuber bank account details of the AB/IA shall be incorporated in the sanction order. The limit shall be a dynamic limit. Sanction orders, a summary of all such assignments and the balance limit available can be viewed on PFMS by all stakeholders.

(xii) The electronic file containing a unique sanction ID and necessary details of the sanction order will seamlessly travel from PAO to RBI and concerned ABs/IAs. RBI will maintain individual ledgers in respect of each accounts of the AB/IA for watching the availability of assignments.

(xiii) ABs/IAs shall adhere to all due processes while incurring expenditure from the funds sanctioned through PFMS. ABs/IAs shall also ensure that sufficient limit is available in the relevant account before the issue of the instrument. Unutilized assignment will lapse to the Government at the close of the Financial Year and will not be available to the ABs/IAs for expenditure in the next financial year.

(xiv) TSA system does not affect the procedures and processes of the ABs/IAs/CPSEs, but provides only a payment platform facilitating Just-in-Time releases by the Government.

4. The Financial Advisor of the Ministry, administrative head and financial head of an AB/IA would be jointly and severally responsible for strict compliance with these guidelines.



(R.D. Talukdar)

Deputy Secretary to the Government of India

To

1. Secretaries of all Ministries/Departments of Government of India
2. Comptroller General of Accounts, Department of Expenditure
3. Deputy Governor, RBI
4. Member (Finance), Railways
5. Controller General of Defence Accounts
6. Financial Advisers of all Ministries/Departments of Government of India
7. All Pr. CCAs/CCAs/CAs (independent charge) of all Ministries/Departments of Government of India.
8. Principal Chief General Manager, DGBA, Central Office, RBI, Mumbai
9. Chief General Manager, CAS, Nagpur, RBI

Copy for information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretary, Department of Economic Affairs

F.No. 26(118)/EMC Coll/ 2016
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated the 27th July, 2017

OFFICE MEMORANDUM

Subject: Guidelines for implementing Government's decision on bringing Autonomous Bodies (ABs) under Treasury Single Accounts (TSA) System.

The Expenditure Management Commission (EMC) vide Para 125 of its September, 2015 report has recommended that in order to minimize the cost of Government borrowings and to enhance efficiency in fund flows to Autonomous Bodies, Government should gradually bring all Autonomous Bodies (ABs) under the Treasury Single Account (TSA) System.

2. The Government has decided to implement this recommendation in the following manner in consultation with Budget Division, Department of Economic Affairs and the Reserve Bank of India.

(i) The Monthly Expenditure Plan (MEP) of an AB, as accepted by the Programme Division (PD) and IFD, the pace of implementation of the schemes in the AB and the balance grant available with the AB for the said scheme shall form the basis of just-in-time releases to ABs. Consequent upon receipt of the sanction order for release of funds to the AB along with the bill from the Drawing and Disbursing Officer (DDO), the concerned Pay & Accounts Officer (PAO) shall advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned AB up to the "Assigned Limit" in the advice.

(ii) The PAO shall debit the concerned head of account for the appropriation but not transfer the cash directly to the AB. It shall be retained in an interim account in respect of the AB listed under the parent Ministry/Department in the Public Account. Balances remaining unutilized at the close of the year will lapse to the Government and hence written back in Government Account. Ministries administering the AB concerned will have to explain the saving in the related Appropriation Accounts.

(iii) Each Autonomous Body including subsequent level of institutions shall open bank accounts with Reserve Bank of India in e-Kuber; separate accounts shall be opened for receiving different categories of Grants-in-aid viz. Grants in Aid (General), Grants for creation of Capital Assets and Grants in Aids (Salaries). The relevant bank details of all accounts held by the AB as well as of payees of ABs shall be registered on PFMS after due diligence by administrative Ministry/Department. Autonomous bodies including subsequent level of institutions shall not open / operate / park funds in any other account for any operation pertaining to funds received from Government of India. All expenditure from the Grants-in-Aids/ assistance received from Government of India by the Autonomous Body will be made through these three accounts only. This system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by AB of cash on assignment basis.

(iv) The RBI will function as primary banker to the Ministries/Departments in this regard without involvement of an agency bank. These accounts will be assignment accounts. A limit

up to which expenditure can be incurred by an AB, shall be assigned to these accounts by the PAO concerned through PFMS based on the expenditure sanction issued by the PD and the bill preferred by the DDO. The e-Ruber bank account details of the AB shall be incorporated in the sanction order. The limit shall be a dynamic limit. Sanction orders, a summary of all such assignments and the balance limit available can be viewed on PFMS by all stakeholders.

(v) The electronic file containing a unique sanction ID and necessary details of the sanction order will seamlessly travel from PAO to RBI and concerned ABs. RBI will maintain individual ledgers in respect of the three accounts of the ABs for watching the availability of assignment. Controls of dynamic limit shall be at the Standard Object Head level.

(vi) ABs shall adhere to all due processes while incurring expenditure from the funds sanctioned through PFMS. ABs shall also ensure that sufficient limit is available in the relevant account before the issue of the instrument. Unutilized assignment will lapse to the Government at the close of the Financial Year and will not be available to the ABs for expenditure in the next financial year.

5. The administrative head and financial head of an AB would be jointly and severally responsible for strict compliance with these guidelines.

(Annie G. Mathew)

Joint Secretary to the Government of India

Tele: 23093283

To

1. Secretaries of all Ministries/Departments of Government of India
2. Controller General of Accounts, Department of Expenditure
3. Deputy Governor, RBI
4. Financial Commissioner, Railways
5. Controller General of Defence Accounts
6. Financial Advisers of all Ministries/Departments of Government of India
7. All Pr. CCAs/CCAs/CAs (independent charge) of all Ministries/Departments of Government of India
8. Principal Chief General Manager, DGBA, Central Office, RBI, Mumbai
9. Chief General Manager, CAS, Nagpur, RBI

Copy for information to

1. Finance Secretary & Secretary (Expenditure)
2. Secretary, Department of Economic Affairs

F. No. 26(118)/EMC Cell/2016
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated the 24th August, 2017

OFFICE MEMORANDUM

Subject: **Guidelines for implementing Government's decision on bringing Autonomous Bodies (ABs) under Treasury Single Accounts (TSA) system.**

Reference is invited to Department of Expenditure OM of even number dated 27.07.2017 on the subject cited above. A few Ministries/Departments have sought clarifications relating to date of implementation of the new system of fund release to Autonomous Bodies.

2. As stated in the guidelines (copy enclosed), implementation of the new procedure of fund release to ABs will require prior action on the part of Ministries/Departments such as registration of ABs (including subsequent level of institutions and payee Institutions) on PFMS and opening of Bank Accounts with RBI in e-Kuber for receiving the three different categories of Grants-in-Aid. At present two pilot projects on the new system of fund release are being conducted at ICMR and IIT, Delhi. Further directions on the matter will be issued after the pilots are completed.

3. All Ministries/Departments are requested to take necessary action to complete the requisite formalities in the meantime, so that the new system of fund release may be adopted without delay on the issue of further instructions.



(Annie G Mathew)

Joint Secretary to the Government of India

Tel. 23093283

To

1. Secretaries of all Ministries/Departments of Government of India
2. Controller General of Accounts, Department of Expenditure
3. Deputy Governor, RBI, Mumbai
4. Financial Commissioner, Railways
5. Controller General of Defence Accounts
6. Financial Advisers of all Ministries/Departments of Government of India
7. All Pr. CCAs, CCAs/CAs (independent charge) of all Ministries/Departments of Government of India
8. Chief General Manager, CAS, Nagpur, RBI

Copy for information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretary, Department of Economic Affairs
3. Additional Secretary, Department of Expenditure.

Accounting Procedure for bringing Autonomous Bodies (ABs)
under Treasury Single Accounts (TSA) System:

- (a) In order to bring Autonomous Bodies (ABs) under Treasury Single Account System each Autonomous Body will open bank accounts for each type of 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.
- (b) Based on the Monthly Expenditure Plan (MEP), requirement of the AB and expenditure trend of the Autonomous Bodies, 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.
- (c) Drawing and Disbursing Officer will prepare a bill on the basis of the sanction and submit the same to PAO for releasing the funds.
- (d) In order to ensure that the funds are available with the Government till actual utilization, PAO based on sanction order, through PFMS will advice RBI to honour 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.
- (e) Simultaneously to account for the issue of advice for assignment in favour 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.
- (f) PFMS and e-Kuber of RBI will capture the details as contained in the 'Assignment Advice' for reference, reporting and reconciliation purposes.
- (g) 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.
- (h) Reserve Bank of India will honour 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)'.

- (i) 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.

Note on second tier Institutions in proposed model: Since the new system envisages just in time releases i.e. debiting Government account 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 balance under assignment with the mother AB.

Assignment to the second tier AB by the Autonomous Bodies:

When an assignment against grants-in-aid received by an autonomous body is released by it further to its subsidiary autonomous body the advice transferring the assignment will be digitally signed by the authorised signatory of the autonomous body and contain details of the Assignment Advice issued by the Pay & Accounts Officer. This assignment will be treated as sub assignment of the Autonomous body and treated as normal assignment i.e. account of the autonomous body will not be debited. The payment advices issued by the second tier autonomous body will contain the details of the assignment advice issued by the Pay & Accounts Officer concerned. 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.

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.

Draft

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

List of Major and Minor Heads of Account of Union and States

Correction Slip No. ...

Dated:

Page No. 391 (A) (Reprint of Fourth Edition)

Public Account

Sector K. Deposits and Advances

Sub-Sector (b): Deposits not bearing Interest

Insert new Major Head as under:

Major Head: 8454 Deposit Account for Autonomous Bodies

*Each Department will be
a Sub Major Head*

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

Note: (1) 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. 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. 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.

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.

(Effective from 2018-19)
(Authority T-14018/15/2017/TSA/Code)

(Vinay Singhal)
Sr. Accounts Officer (Codes)

16040/2022/F&A- CSIR HQ

Example 1: When there is Sub-Major Head

Heads	Expenditure(Revenue)	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

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

Heads	Expenditure(Revenue)	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

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

Heads	Expenditure(Revenue)	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 Technology	xx-Technical Education-Engineering/Technical Colleges and 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

Step by Step procedure for opening of accounts under Central Sector Schemes and existing TSA

In order to identify the purpose of the accounts to be opened in RBI under Central Sector Schemes and existing TSA, the following separate account opening forms have been devised prescribed in consultation with RBI:-

- (i) Opening of accounts of Autonomous Body (AB) designated as Central Nodal Agency (CNA) for implementation of Central Sector Schemes as per MoF, DoE OM dated 9th March 2022 and corrigendum dated 4th May 2022 **(Annexure -I)**
- (ii) Opening of accounts of Central Public Sector Enterprises (CPSE) designated as Central Nodal Agency (CNA) for implementation of Central Sector Schemes as per MoF, DoE OM dated 9th March 2022 and corrigendum dated 4th May 2022 **(Annexure -II)**
- (iii) Opening of accounts of Autonomous Body (AB) under the existing TSA Model as per MoF, DoE OM dated 24th February 2022 **(Annexure -III)**
- (iv) Opening of accounts of CPSE under the existing TSA Model as per MoF, DoE OM dated 24th February 2022 **(Annexure -IV)**
- (v) Opening of accounts of Statutory Body under the existing TSA Model as per MoF, DoE OM dated 24th February 2022 **(Annexure -V)**

2. Following procedure is to be followed for opening of accounts in the New Delhi Regional Office of the RBI:-

- (i) AB/CPSE designated as CNA and its all Implementing Agencies (IAs) under Central Sector Schemes (upto second level) will submit an account opening application form for opening of assignment account signed by Head/Incharge of the CNA enclosing all the KYC/officially valid documents (OVC) for establishing the existence or identity of the person opening the account to the Nodal Officer nominated for this purpose. OVD means the passport, the driving license, PAN card, Voters ID issued by the Election Commission of India, Aadhaar Card or any other document as notified by the Central Government Official ID Card. **(Specimen is provided as Annexure I for AB designated as CNA and Annexure II for CPSE designated as CNA).**

- (ii) For the ABs/CPSE/SB who have to open accounts under the existing TSA and their Implementing Agencies (IAs) (**upto second level**) will submit an account opening application form for opening of assignment account signed by Head/Incharge of the AB/CPSE/SB enclosing all the KYC/officially valid documents (OVC) for establishing the existence or identity of the person opening the account to the Nodal Officer. OVD means the passport, the driving license, PAN card, Voters ID issued by the Election Commission of India, Aadhaar Card or any other document as notified by the Central Government Official ID Card. **(Specimen is provided as Annexure III for AB, Annexure IV for CPSE and Annexure V for SB)**
- (iii) A Nodal Officer is to be nominated for operationalization of the TSA in ABs/CPSE designated as CNA under Central Sector Schemes to collect all the application forms from the ABs/CPSEs and their IAs. Nodal Officer of the CNA will verify all the documents (original documents) and ensure that all the prescribed documents are enclosed with the application forms. The Nodal Officer will then sign and stamp all the documents and shall forward the original applications forms alongwith necessary documents to the Pay and Accounts Officer of the concerned Ministry/Department. **It is mentioned that original documents are to be sent to PAOs for onward transmission to the NDRO, RBI.**
- (iv) Similarly, for the opening of accounts under the existing TSA Model, AB/CPSE/SB will nominate a Nodal Officer to collect all the application forms from the ABs/CPSEs/SB and their IAs. Nodal Officer of the CNA will verify all the documents (original documents) and ensure that all the prescribed documents are enclosed with the application forms. The Nodal Officer will then sign and stamp all the documents and shall forward the original applications forms alongwith necessary documents to the Pay and Accounts Officer of the concerned Ministry/Department. **It is mentioned that original documents are to be sent to PAOs for onward transmission to the NDRO, RBI.**
- (v) Accounts will be opened upto two levels only i.e. the account of the Main AB/CPSE/SB and IAs under AB/CPSE/SB. No account below the level of second level will be opened.

- (vi) On receipt of the documents from the Nodal Officer, the PAO of the concerned Ministry/Department will also ensure that all the documents required by the RBI for opening of accounts are in order and also sign and stamp all the documents provided by the Nodal Officer. The PAO of the concerned Ministry/Department will enclose a covering letter addressed to General Manager, New Delhi Regional Office, RBI enclosing all the original application forms and copies of KYC/OVDs and forward the same to the New Delhi Regional Office, Reserve Bank of India Parliament Street, New Delhi. PAO of the concerned Ministry/Department need to provide the name of the Ministry/Department alongwith the UDCH Code under which the accounts are required to be opened/mapped by RBI.
- (vii) The details of the Nodal Officer and concerned PAO of the Ministry/Department i.e. Name, Designation, Office Name, Email address, Telephone Numbers etc. will also be provided to this office at email address sao-rbd@nic.in.

Specimen of the Application Form
(Application must be on the Letter Head of the CNA/ SA)

To

The General Manager
 New Delhi Regional Office
 Reserve Bank of India,
 New Delhi

Sub:- Opening of Assignment Account under the Treasury Single Account (TSA) System of Autonomous Body designated as Central Nodal Agency/Sub Agency for implementation of the Central Sector Scheme

Ref:- Government of India, Ministry of Finance, Department of Expenditure OM dated 9th March, 2022 and Corrigendum dated May 04, 2022 on subject "Revised procedure for flow of funds under Central Sector Schemes" and other instructions

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented by _____ (Name of the AB designated as Central Nodal Agency (CNA)/Sub Agencies (SAs) of the CNA incorporated in _____ (year) for the scheme _____ (Name of the Scheme). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this CNA/SA.

2. The account will be opened with the name CS- _____ (Name of the CNA/SA) - _____ (Name of the Scheme).

3. The details of the CNA/ SA are as under: -

Name of the AB designated as CNA/ SA of the CNA	Name of Head/Incharge of the CNA/ SA and Email id	Address of the CNA/ SA	Email id of the CNA/ SA	Contact Number

16041/2022/F&A- CSIR HQ

4. The purpose for opening of this account in RBI is to implement the above scheme under TSA as prescribed by the Ministry of Finance, Govt. of India.
5. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under: -

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

6. The specimen signatures along with the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head/Incharge of the CNA/ SA are enclosed herewith.

Yours faithfully,

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Head/Incharge of the CNA/ SA

Forwarded to the Nodal Officer of the CNA for checking and signing the documents and for onward transmission to the concerned PAO of the Ministry/Department.

16041/2022/F&A- CSIR HQ

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorized Signatory: -

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head/Incharge of the CNA/ SA
1.	
2.	
3.	

For Second Authorized Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head/Incharge of the CNA/ SA
1.	
2.	
3.	

- (i) E-mail ID(s) on which account statements are to be sent:-
- (ii) Name, Signature, Contact Number and Stamp of Nodal Officer of the CNA:-
- (iii) Name, Signature, Contact Number and Stamp of concerned PAO of the Ministry/Department.

Specimen of the Application Form
(Application must be on the Letter Head of the CNA/ SA)

To

The General Manager
 New Delhi Regional Office
 Reserve Bank of India,
 New Delhi

Sub:- Opening of Assignment Account under the Treasury Single Account (TSA) System of CPSE designated as Central Nodal Agency/Sub Agency for implementation of the Central Sector Scheme

Ref:- Government of India, Ministry of Finance, Department of Expenditure OM dated 9th March, 2022 and Corrigendum dated May 04, 2022 on subject "Revised procedure for flow of funds under Central Sector Schemes" and other instructions

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented by _____ (Name of the CPSE designated as Central Nodal Agency (CNA)/Sub Agencies (SAs) of the CNA incorporated in _____ (year) for the scheme _____ (Name of the Scheme). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this CNA/SA.

2. The account will be opened with the name CS- _____ (Name of the CNA/SA) - _____ (Name of the Scheme).

3. The details of the CNA/ SA are as under: -

Name of the CPSE designated as CNA/ SA of the CNA	Name of Head/Incharge of the CNA/ SA and Email id	Address of the CNA/ SA	Email id of the CNA/ SA	Contact Number

16041/2022/F&A- CSIR HQ

4. The purpose for opening of this account in RBI is to implement the above scheme under TSA as prescribed by the Ministry of Finance, Govt. of India.
5. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under: -

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

6. The specimen signatures along with the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head/Incharge of the CNA/ SA are enclosed herewith.

Yours faithfully,

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Head/Incharge of the CNA/ SA

Forwarded to the Nodal Officer of the CNA for checking and signing the documents and for onward transmission to the concerned PAO of the Ministry/Department.

16041/2022/F&A- CSIR HQ

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorized Signatory: -

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head/Incharge of the CNA/ SA
1.	
2.	
3.	

For Second Authorized Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head/Incharge of the CNA/ SA
1.	
2.	
3.	

- (i) E-mail ID(s) on which account statements are to be sent:-
- (ii) Name, Signature, Contact Number and Stamp of Nodal Officer of the CNA:-
- (iii) Name, Signature, Contact Number and Stamp of concerned PAO of the Ministry/Department.

Specimen of the Application Form
(Application must be on the Letter Head of the AB/Sub AB)

To

The General Manager
New Delhi Regional Office
Reserve Bank of India, New Delhi

Sub:- Opening of Assignment Account of Autonomous Body/Sub Autonomous Body under the Treasury Single Account (TSA) System

Ref:- Government of India, Ministry of Finance, Department of Expenditure OM dated February 24,2022 on subject "Revised instructions on bringing Autonomous Bodies (ABs) under the Treasury Single Account (TSA) system" and other instructions

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented in _____ (Name of the AB/Sub AB) which is an Autonomous Body/Sub AB incorporated in _____ (year). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this organisation.

2. The details of the AB/Sub AB are as under: -

Name of the AB/Sub AB	Name of Head of the AB/Sub AB and Email id	Address of the AB/Sub AB	Email id of the AB/Sub AB	Contact Number

3. The purpose for opening of account in RBI is to bring the AB/Sub AB under the Treasury Single Account (TSA) System prescribed by the Ministry of Finance, Govt. of India.

4. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under: -

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

5. The specimen signatures alongwith the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head of the AB/Sub AB are enclosed herewith.

Yours faithfully,

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Head/Incharge of the AB/Sub AB

Forwarded to the Nodal Officer of the AB for checking and signing of the documents and for onward transmission to the PAO of the Ministry/Department.

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorized Signatory: -

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head/Incharge of the AB/Sub AB
1.	
2.	
3.	

For Second Authorized Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head/In-charge of the AB/Sub AB
1.	
2.	
3.	

- (i) E-mail ID(s) on which account statements are to be sent :-
(ii) Name, Signature, Contact Number and Stamp of Nodal Officer of the AB:-
(iii) Name, Signature, Contact Number and Stamp of concerned PAO:-

Specimen of the Application Form
(Application must be on the Letter Head of the CPSE/Sub agency of CPSE)

To

The General Manager
 New Delhi Regional Office
 Reserve Bank of India, New Delhi

Sub:- Opening of Assignment Account for a CPSE under the Treasury Single Account (TSA) System

Ref:- Government of India, Ministry of Finance, Department of Expenditure OM dated February 24, 2022 on subject "Revised instructions on bringing Autonomous Bodies (ABs) under the Treasury Single Account (TSA) system" and other instructions

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented in _____ (Name of the CPSE/Sub agency of CPSE) which is CPSE/Sub agency of CPSE incorporated in _____ (year). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this organization.

2. The details of the CPSE/Sub agency of CPSE are as under: -

Name of the CPSE/Sub agency of CPSE	Name of Head/Incharge of the CPSE/Sub agency of CPSE and Email id	Address of the CPSE/Sub agency of CPSE	Email id of the CPSE/Sub agency of CPSE	Contact Number

3. The purpose for opening of account in RBI is to bring the CPSE/Sub agency of CPSE under the Treasury Single Account (TSA) System prescribed by the Ministry of Finance, Govt. of India.

16041/2022/F&A- CSIR HQ

4. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under: -

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

5. The specimen signatures along with the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head of the CPSE/Sub agency of CPSE are enclosed herewith.

Yours faithfully,

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Head/Incharge of the CPSE/Sub agency of CPSE

Forwarded to the Nodal Officer of the CPSE for checking and signing the documents and for onward transmission to the concerned PAO of the Ministry/Department.

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorized Signatory: -

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head/Incharge of the CPSE/Sub agency of CPSE
1.	
2.	
3.	

For Second Authorized Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head/Incharge of the CPSE/Sub agency of CPSE
1.	
2.	
3.	

- (i) E-mail ID(s) on which account statements are to be sent:-
- (ii) Name, Signature, Contact Number and Stamp of Nodal Officer of the CPSE:-
- (iii) Name, Signature, Contact Number and Stamp of concerned PAO of the Ministry/Department:-

Specimen of the Application Form
(Application must be on the Letter Head of the Statutory Body/Sub agency of Statutory Body)

To

The General Manager
 New Delhi Regional Office
 Reserve Bank of India,
 New Delhi

Sub:- Opening of Assignment Account for a Statutory Body under the Treasury Single Account (TSA) System

Ref:- Government of India, Ministry of Finance, Department of Expenditure OM dated February 24, 2022 on subject "Revised instructions on bringing Autonomous Bodies (ABs) under the Treasury Single Account (TSA) system" and other instructions

Sir,

As per the direction of Ministry of Finance, Government of India Treasury Single Account (TSA) System has to be implemented in _____ (Name of the SB/Sub agency of SB) which is SB/Sub agency of SB incorporated in _____ (year). You are, therefore, requested to open an assignment account in New Delhi Regional Office, RBI for this organization.

2. The details of the SB/Sub agency of SB are as under: -

Name of the SB/Sub agency of SB	Name of Head of the SB/Sub agency of SB and Email id	Address of the SB/Sub agency of SB	Email id of the SB/Sub agency of SB	Contact Number

3. The purpose for opening of account in RBI is to bring the SB/Sub agency of SB under the Treasury Single Account (TSA) System prescribed by the Ministry of Finance, Govt. of India.

4. There will be two authorised signatories who will operate this assignment account using their Digital Signatures through PFMS. The names of the authorised signatories are as under: -

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

16041/2022/F&A- CSIR HQ

3. The specimen signatures along with the proof of identity, email id, mobile no. and KYC who will operate the assignment account in the RBI, duly attested by the Head of the SB/Sub agency of SB are enclosed herewith.

Yours faithfully,

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Head/Incharge of the SB/Sub agency of SB

Forwarded to the Nodal Officer of the SB for necessary action checking and signing of the documents for onward transmission to the concerned PAO of the of Ministry/Department.

Specimen Signatures of the Authorised Signatories who will operate the Assignment Accounts

For First Authorized Signatory: -

Name and Designation of the First Authorised Signatory	Mobile No. of the First Authorised Signatory	Email id of the First Authority Signatory	Name of the KYC/OVD document attached of the first authorised signatory

Specimen Signatures of the First Authorised Signatory	Attestation by the Head of the SB/Sub agency of SB
1.	
2.	
3.	

For Second Authorized Signatory:

Name and Designation of the Second Authorised Signatory	Mobile No. of the Second Authorised Signatory	Email id of the Second Authority Signatory	Name of the KYC/OVD document attached of the Second authorised signatory

Specimen Signatures of the Second Authorised Signatory	Attestation by the Head of the SB/Sub agency of SB
1.	
2.	
3.	

- (i) E-mail ID(s) on which account statements are to be sent:-
- (ii) Name, Signature, Contact Number and Stamp of Nodal Officer of the SB:-
- (iii) Name, Signature, Contact Number and Stamp of concerned PAO:-