

भारत सरकार

जल शक्ति मंत्रालय  
जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग  
राष्ट्रीय स्वच्छ गंगा मिशन

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प्रथम तल ,मेजर ध्यान चंद,  
नेशनल स्टेडियम ,इंडिया गेट  
नई दिल्ली- 110002  
दिनांक - 30.01.2025

To,

**The Project Director, SPMG West Bengal**

Unnayan Bhavan, DJ-11, Sector-II,  
3rd floor Block A, Salt Lake, Kolkata-700091

**Sub: Administrative Approval and Expenditure Sanction for "Pollution abatement Integrated Septage Treatment Plant for Uttarpara - Kotrung Municipality, Hooghly District, West Bengal" under Namami Gange Mission – II, at an estimated cost of Rs.8.04 crores (Rupees Eight Crore & Four Lakh only).**

Madam/Sir,

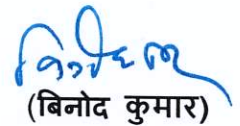
I am directed to convey the grant of Administrative Approval and Expenditure Sanction for the project on "Integrated Septage Treatment Plant for Uttarpara - Kotrung Municipality, **Hooghly District**, West Bengal" under National Ganga Plan (NGP) – Non-EAP budget head of Namami Gange Mission – II, with 100% central sector support at an estimated cost of Rs 8.04 crores (Rupees Eight Crore & Four Lakhs only) (Inclusive of GST), of which Rs. 2.45 crore for Capex, Rs. 4.15 crores for 5 years O&M and 1.44 crores for other components (centage, labor cess, GST & ESMP etc) with the following major components:

- Construction of 22 KLD FSTP
  - Operation & Maintenance for 5 years
2. The summary of cost is given at **Annexure-I**.
  3. Administrative Approval and Expenditure Sanction for the project is granted subjected to General & Technical conditions as per **Annexure-II**, Specific conditions and directions of EC as per **Annexure III** and Financial conditions as per **Annexure IV**.
  4. The period of completion of the project is 21 months (Twenty-one), which includes 3 months for bidding and 18 months for construction (including 3 months trial run) from the date of issue of AA&ES . The procurement of goods and services shall

be made strictly as per the 'NGRBA programme framework' and various other guidelines of NMCG. The detailed schedule of the project implementation is given in **Annexure-V**.

5. Any cost escalation over and above the sanctioned cost attributable to the State Government, including due to delay in land acquisition, change in scope post-approval, etc., will be borne by the State Government concerned.
6. The grantee institution i.e. the State Project Management Group (SPMG), West Bengal is a registered society of the State Government constituted with the objective of effective implementation of the Namami Gange programme activities at the State level, and the State is responsible in the long term for the conservation and health of the state's stretch of the river Ganga.
7. The sanctioned cost of the project will be born from the 'National Ganga Plan'- Non-EAP budget head of Namami Gange Mission-II and expenditure incurred will be booked under the component "Nirmal Ganga – Infrastructure Development and asset creation- pollution abatement management – Faecal Sludge & Septage Management (FSSM) and Bioremediation". The NMCG/Government of India reserves the right to withdraw the sanction at any stage, if it is convinced that the fund has not been properly utilized or appropriate progress is not being made.
8. In case of violation of any of the conditions of the AA&ES/letter of award or in case of closure or dissolution of the executing agency, the Government shall take possession of all the assets of the organization acquired out of the Government funds and use them in any manner deemed appropriate or to recover from the organization the value of such assets at its discretion.
9. The AA&ES will lapse, in case the land identified for the project is not acquired within a period of 4 months from the issuance date.
10. *This AA&ES is issued based on the appraisal and sanction of the Executive Committee vide its 59<sup>th</sup> meeting held on 30.12.2024 as well as the approval of Director General – National Mission for Clean Ganga vide e-office Note# 38 dated 29.01.2025 and concurrence of ED (Finance), NMCG vide e-office Note# 33 dated 21.01.2025.*

Yours faithfully,

  
(बिनोद कुमार)

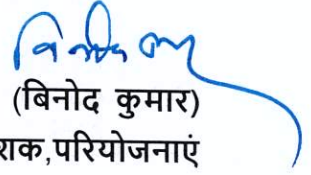
निदेशक, परियोजनाएं

**Copy forwarded for information & compliance of below-mentioned conditions to: -**

- 1) The Chief Secretary, Government of West Bengal, Nabanna, 13th Floor, 325, Sarat Chatterjee Road, Mandirtala Shibpur, Howrah-711102
- 2) CEO Kolkata Metropolitan Development Authority, Unnayan Bhavan, DJ-1 Sector-II, 3rd floor Block A and 2nd & 3rd floor Block G, Salt Lake, Kolkata 700091

**Copy forwarded for information to: -**

- i. PS to Hon'ble Minister (MoJS, DoWR, RD&GR), Shram Shakti Bhawan, N. Delhi-110001
- ii. PPS to Secretary, MoJS, DoWR, RD&GR, Shram Shakti Bhawan, New Delhi-110001
- iii. PS to Director General, NMCG
- iv. Executive Director (Projects, Finance, Technical, Admin), NMCG, N. Delhi
- v. NMCG Officials / Sanction Folder / Guard File / Computer Cell, MIS / NMCG.

  
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**Annexure-I**

S. No.	Items/ Description	Quantities	Cost (Lacs)	Remarks
<b>A</b>	<b>Basic Capital Cost</b>			
<b>A1</b>	<b>Civil Cost</b>			
	FSTP	1 No. (22 KLD Capacity)	105.00	
	<b>Sub - Total (A1)</b>		<b>105.00</b>	
<b>A2</b>	<b>E &amp; M Cost</b>			
	E/M work for FSTP including Cesspool	1 No. (22 KLD Capacity)	140.00	
	<b>Total A2</b>		<b>140.00</b>	
	<b>Sub -Total of Basic Capital Cost - (A1 + A2)</b>		<b>245.00</b>	
<b>B</b>	<b>Cent age (applicable on basic capital cost)</b>			
B-1	Cost of project preparation @ 4% (maximum) of basic capital cost		9.80	A maximum 4% each of AA&ES basic capital cost/ awarded capital cost (whichever is lower) is admissible towards (a) DPR preparation and (b) supervision fees. However, payments for DPR preparation and supervision fees to Executing Agencies (EAs)/ Consultants are to be made as per actuals based on the scrutiny of supporting documents furnished by them for such claims (Reference: NMCG circular No. No. G-35/10/2020 -BUDGET NMCG dated 19.01.2023)
B-2	Cost of project supervision @ 4% (maximum) of basic capital cost		9.80	
	<b>Sub - Total of Cent age (B)</b>		<b>20.00</b>	
<b>C</b>	<b>O &amp; M Cost for First Five Years</b>			



C1	O & M cost for first five years, excluding power charges for 22 KLD - FSTP		380.00	
C2	Power charges for first five years for 22 KLD - FSTP		35.00	To be reimbursed on actual basis by NMCG. Power connection charges to be borne by State Government
	<b>Sub - O &amp; M Cost (C)</b>		<b>415.00</b>	
<b>D</b>	<b>Other work components (without GST)</b>			
D1	Land Acquisition	-	-	To be met by State Govt.
D2	Utility shifting	-	-	Indicative provision. To be paid/reimbursed as per actuals based on details to be provided, with prior approval of the NMCG.
	<b>Sub - Total of Work Components (D)</b>			
<b>E</b>	<b>Other work components</b>			
E1	Communication & Public Outreach (0.5%)		1.23	Provision is indicative. Payment will be as per actuals within the ceiling indicated.
E2	Governance and Accountability Plan (GAPP) @0.5%		1.23	Provision is indicative. Payment will be as per actual within the ceiling indicated.
E3	Environmental Mitigation and Monitoring Cost (ESAMP) @ 1%		2.45	The cost provisions relate to interventions on noise control, dust bins and good environment condition, etc., and are the responsibility of the contractor.
	<b>Sub - Total of Other Components (E)</b>		<b>4.91</b>	
<b>F.</b>	<b>Statutory Duties</b>			
F1	Labor cess @ 1%		2.45	
	<b>Sub - Total of Statutory Duties (F)</b>		<b>2.45</b>	
<b>G</b>	<b>GST</b>			

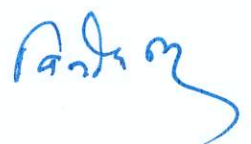


G1	GST on (A+B+E) 18%	18%	48.51	
G2	GST on C (O & M cost excluding power)	18%	68.40	Power costs are excluded as these are to be reimbursed as per actuals.
	<b>Sub Total of GST (G)</b>		<b>116.91</b>	
	<b>Total Cost of project A+B+C+D+E+F+G</b>		<b>803.87</b>	
	<b>Say in Cores</b>		<b>8.04</b>	




**1.0 General Conditions:**

- i. State Government to insure all assets created from the project against fire, natural calamities, etc. at their own cost after suitable risk assessment.
- ii. 'West Bengal, State Programme Management Group (SPMG), which is a registered society, shall be responsible for coordination with the KMDA, Kolkata Metropolitan Development Authority, and other State Level Institutions for the overall planning, management, and effective implementation of the project at the state level.
- iii. The KMDA shall be the Executing Agency (EA) for the project to be implemented under (DBOT) mode. As per provisions laid down in the NGRBA programme framework, under the guidance of the SPMG, and overall monitoring of the National Mission for Clean Ganga (NMCG) KMDA shall work in close coordination and consultation with the concerned ULB for successful implementation of the project.
- iv. The project will be executed in Design Build Operate Transfer (DBOT) basis and needs to be suitably aligned with the 'Strategic Sanitation Plan'/ 'City Sanitation Plan'/ 'Master Plan' for, Uttarpara - Kotrung Municipality. Also, synergy shall be ensured with other Central/state-sponsored programme like JnNURM, UIDSSMT etc. in the city of Kolkata Metropolitan Development Authority to avoid any overlap / duplication.
- v. SPMG, KMDA, and ULB shall not carry out the foundation stone lying/ inaugural function of the said project without the consent of NMCG as it is 100% central funding and requires many formalities to be observed prior to foundation stone lying / inaugural functions.
- vi. State Government/ Executing Agency shall generate wastewater flow data (drain), wastewater characteristics, and river water quality monitoring through actual monitoring and analysis at regular intervals (at least monthly basis).
- vii. The activities proposed under the project shall conform to all Environmental Legislations, any judicial orders in force at the site of work, and the NGRBA programme framework.
- viii. Standard procedure as indicated in the CPHEEO manual on Sewerage & Sewage Treatment and codes of practice of BIS will be strictly followed.
- ix. Progress of implementation of the project shall be closely monitored by the State Government of West Bengal /SPMG so as to ensure that the project is completed within the stipulated period of time.
- x. All components of the project shall be completed within specified time limits and the resources and outputs and outcomes are to be ensured as envisaged in the approved project. Completion Report shall be submitted to NMCG on completion of the project.
- xi. Any additional component relevant to the project or any component that requires modification or deletion, may be added or modified or deleted as the case may be, only with the prior approval of the Competent Authority.
- xii. Staff that may be employed for the preparation, execution, or operation of the project by the EA are not to be treated as employees of the SPMG/ NMCG. The deployment of such staff at the time of completion or termination of the project will not be the concern or responsibility of the SPMG/ NMCG.



- xiii. Optimal utilization of the assets relating to the project and created under the Ganga Action Plan or any other Central/ State Plan shall also be ensured by the SPMG/ EA/ ULB.
- xiv. All data, records, documents, and material related to the project shall be stored properly and cataloged by the SPMG/ EA for reference and retrieval including regular uploading/ disclosure/ updating of such data on the website.
- xv. The State/ SPMG/ EA shall ensure that all provisions of the RTI Act 2005 are adhered to as far as information pertaining to the project is concerned.
- xvi. The State/ SPMG/ ULB shall ensure that the public is informed in the State/ city of Uttarpara-Kotrung, regarding implementation of the project and soliciting their co-operation and views as applicable.
- xvii. For the provisions made under IEC activities, the SPMG shall make suitable arrangements with Uttarpara – Kotrung Municipality for executing the 'Communication and Public Outreach' programme under its supervision towards sensitization of people for abatement of pollution and conservation of river Ganga.
- xviii. Conditions/ commitments indicated in this Approval, Executive Committee Memorandum, Minutes and other documents including those to be fulfilled before finalizing the bid document(s) shall be strictly adhered to in the project implementation and management. The SPMG will ensure fulfillment of such conditions before finalizing the bid(s) by the EA. Copies of the EC Memorandum, Minutes, appraisal reports, observations, and other related documents are already circulated.
- xix. Uttarpara - Kotrung Municipality shall be the Urban Local Body (ULB) responsible for ensuring commitment to ownership, commitment to reforms for sustainable O & M, and community involvement.
- xx. The actual project cost shall be the awarded cost. If the awarded cost is within the sanctioned estimated cost, then the state government is not required to take NOC from NMCG.
- xxi. Any project cost overrun or time overrun will be brought in the notice of NMCG. Decision of cost overrun and time overrun will be granted based upon discussion in Executive Committee (EC) of NMCG.
- xxii. All the specific conditions and generic conditions mentioned in the AA&ES are to be complied by the SPMG through their Executing Agency. The SPMG will ensure fulfillment of such conditions before finalizing the bid(s) by the EA.
- xxiii. State Government makes provisions for proper maintenance of the asset beyond 5 years.
- xxiv. The tender shall be called for the scope mentioned in the EC proposal after approval of NMCG and the final cost of the project shall be considered as the awarded cost of the project.



Specific conditions on Administrative Approval and Expenditure Sanction for the project "Pollution Abatement Integrated Septage Treatment Plant for Uttarpara - Kotrung Municipality, in West Bengal State"

- i. The State Govt. should ensure the availability of land in their possession before bidding of works and the cost for land will be borne by the state government, a copy of the Land NOC is to be shared with NOC prior to publication of NIT.
- ii. All infrastructure projects need to conduct project-specific IEC activities and a detailed plan for such activities to be submitted to NMCG.
- iii. "Namami Gange" signage to be placed at all the project sites approved under the Namami Gange programme.
- iv. The cost of getting statutory clearances will be provided as reimbursement on the basis of supporting documents.
- v. Specific clause shall be kept in the bid document for the preparation of construction-specific ESIA and ESAMP reports and no construction work should start without prior approval of NMCG;
- vi. GST as applicable shall be paid extra and adequate provision shall be kept in the bid document to invite bids with GST inclusive cost. However, in AA&ES GST component has been indicated.
- vii. State Govt. needs to expedite the bidding process for the project. The entire bidding process including award of work for the project shall be completed within 3 months from the date of issue of AA&ES.
- viii. Conditions/ commitments indicated in the Executive Committee Memorandum, Minutes, and other documents including those to be fulfilled before finalizing the bid document(s) shall be strictly adhered to in the project implementation and management. KMDA will ensure fulfillment of such conditions before finalizing the bid(s) by the EA. Copies of the EC Memorandum, Minutes, and other related documents are already circulated.
- ix. It is clarified that revised AA&ES on the final project value will be issued at the appropriate stage on approval of the project by the Executive Committee (EC) of NMCG after the identification of successful bidder and signing of the agreement if required.
- x. Compliance with the observations of TPA and NMCG will be ensured by KMDA. Further, KMDA may ensure that there are no overlaps with the works being undertaken by GoWB and obtain necessary NOCs, including land availability, from the State required for the project before awarding the contract.



**Financial Conditions:****1. Flow of Funds:**

- i. Assignment limits to SPMG, West Bengal are allocated by the National Mission for Clean Ganga from time to time in accordance with the Model 1A of the Treasury Single Account (TSA) system (Hybrid TSA) as specified in Department of Expenditure (DoE) OM No. 3/ (06)/PFMS/2023 dated 21 May 2024.
- ii. There will be no physical release of funds by the SPMG, West Bengal to the executing agencies at third level and below. Executing Agencies at the third level and below are also required to be on-boarded on the Hybrid TSA. Only limits will be assigned to the agencies at third level as per the procedure stipulated in the aforesaid DoE OM.
- iii. The objective of the TSA is to ensure “just in time release” and eliminate parking of funds at all levels of project implementation. All Agencies must adhere to this principle.
- iv. The TSA guidelines prohibit transfer of funds by Autonomous bodies (ABs)/ Sub-ABs to their own Bank Accounts as this is akin to acting like one’s own vendor. SPMG, West Bengal and Executing Agencies will, therefore, ensure that no assignments limit is transferred to their Bank Accounts, and all payments from Assignment Limits are made directly to vendors/ contractors in accordance with the procedure stipulated by the DoE.
- v. With the introduction of the Hybrid TSA (Model 1A), there should not be any accrual of interest on grants-in-aid received from NMCG at any level. However, any interests accruing on the grants received from NMCG/ GoI, including grants received prior to transition to Hybrid TSA, should mandatorily be remitted to the NMCG immediately for deposit in the Consolidated Fund of India.
- vi. Limits assigned to all Agencies will lapse at the end of the financial year.
- vii. Allocation of assignment limit to Funding/ Recipient Agencies does not count as expenditure under the TSA. Only final payments to contractors/ vendors are counted as expenditure.
- viii. A summary of the fund flow mechanism under Hybrid TSA (Model 1 –A) and prerequisites for transition to the system is at **Appendix**.

**2. Audit:**

- i. The Comptroller & Auditor General of India at his discretion shall have the right of access to the project related books of accounts of the SPMG, West Bengal/ Executing agency for the purpose of Audit.
- ii. The books of accounts of the grantee, relating to this grant, shall be open to audit by the Internal Auditor and External Auditor of National Mission for Clean Ganga.
- iii. SPMG, West Bengal to ensure that all financial documents related to the project are maintained by the EA for submission to NMCG/ Audit on demand.
- iv. The recommendation/observations in the Audit Reports (including Internal Audit Report) and action taken thereon will be reported by the SPMGs/SMCGs to respective Audit Review Committee.



- v. The Audit & Budget Review Committee at SPMG/SMCG level should meet quarterly as mandated under the NGRBA Framework.

### 3. Submission of Utilization Certificate (UC) by the SPMG/SMCG:

- i. The quarterly Utilization Certificates (UCs) in respect of grant-in-aid received during various quarters shall be furnished by the SPMG/SMCG .... to the NMCG in prescribed format (GFR 12-A), duly signed and stamped by the Head of the Organization and Chief Finance Officer, within 30 days from the end of quarter.
- ii. The subsequent allocation of Assignment limit will be made based on Utilization Certificate/ Expenditure Statement of the previously allocated assignment limit.
- iii. **So far as the format of the UCs is concerned, NMCG has issued several advisories/guidelines. The UCs may be prepared as per the guidelines issued vide Advisory No. G-25/2023-Budget (NMCG) (CF No.: 283511) dated 17.05.2024. Further "Outcome Achieved" with regard to the grants utilized may be submitted along with the UC, as advised in DO No. G-25/2023-Budget (NMCG) (CF No.: 283511) dated 05.09.2024 from Executive Director (Finance). All these communications are available on the website of the NMCG.**

### 4. Other Aspects:

- i. A monthly 'Accounting and Financial Report (AFR)', to be developed by the EA in consultation with SPMG, West Bengal EA will furnish the AFR to SPMG by the 10<sup>th</sup> day of every month as per the 'Financial Management Manual (FMM)' of the NGRBA framework. As part of the AFR, the EA shall submit the following documents:
  - a. Invoices of the suppliers/ contractors against which online payment instructions issued by the EA in the previous month.
  - b. A list of invoices received and not paid during the previous month.
  - c. A list of contracts signed during the previous month.
- ii. An Annual Plan shall be prepared by the month of November every year for the next financial year as per the provisions made in the NGRBA programme framework and submitted by the SPMG, West Bengal to the NMCG for necessary approval and budget allocations.
- iii. The SPMG, West Bengal /ULB shall take all necessary legal and executive measures to ensure adequate resources available for operation & maintenance of the assets created under the Project to fulfill its mandate.
- iv. The SPMG, West Bengal /EA are not permitted to seek or utilize funds for the same purpose from any other organization (Government, semi-Government, autonomous or private) without prior approval of the competent authority.
- v. The sanctioned amount should be spent exclusively as per the scope of the project and within the stipulated time. The liability of NMCG will not exceed the amount sanctioned for the project. For carrying forward any work(s) /activities beyond the specified time limit prior approval of the NMCG should be obtained.
- vi. It is the responsibility of the SPMG, West Bengal /EA/ULB to ensure that the assets are exclusively used for the purpose for which grant is sanctioned and to maintain the assets and their records properly.

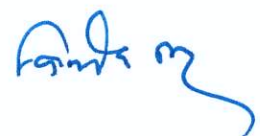


- vii. All the assets acquired/created out of the grants shall not be disposed of, encumbered, or utilized for any purpose other than that for which sanctioned without prior approval of the Government.
- viii. O&M costs will be considered for release only after the project construction is complete and a realistic plan for use of O&M cost based upon actual sewerage load to be submitted.
- ix. Any payments made on account of project preparation by NMCG relating to this project shall be adjusted accordingly from the project preparation head.

**5. General Financial Rules, 2017:**

All relevant provisions of General Financial Rules, 2017, as amended from time to time, will be applicable to grantee organization.

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## Appendix to Annexure-IV of AA&ES

The National Mission for Clean Ganga (NMCG) transitioned to the Treasury Single Account (TSA) System in FY 2021-22 for the purpose of fund flow under the Namami Gange Programme. All Agencies receiving grants-in-aid from the NMCG have since been brought on-board TSA. Fund flow under the Namami Gange Programme was initially governed by the Model 1 of TSA Module.

2. Department of Expenditure (DoE) vide OM No. 3/(06)/PFMS/2023 dated 21 May, 2024 has issued guidelines, inter alia, for a Hybrid TSA system to facilitate on-boarding of Government sub-agencies at third level or below, as well as for on-boarding of private sub-agencies at second level (Model 1-A). The said OM is also available on NMCG web-site ( <https://nmcg.nic.in> → Divisions → Finance → TSA).
3. Model 1-A of TSA have been detailed in Para 27 to 37 of the DoE OM dated 21 May 2024. The implications for the NMCG and grantee organizations are as below:
  - I. For the Namami Gange Programme, the NMCG will be the Central Nodal Agency (CNA). 2<sup>nd</sup> level Government agencies such as SPMGs/SMCGs, CPCB, State Forest Departments etc. will be designated as Government Sub-Agencies (SAs).
  - II. NMCG and 2<sup>nd</sup> level Government SAs receiving grant from the NMCG are already having assignment accounts in the RBI and will be given assignments as per the procedure already being followed under Model 1 of the TSA. However, new Government Agencies, as well as all private agencies will have to be on-boarded TSA as per Hybrid TSA guidelines.
  - III. NMCG will function as 'Funding Agencies' to provide funds to Private SAs at second level. Similarly, Government SAs at second level will be 'Funding Agencies' for Government/Private SAs at third level.
  - IV. The Private SAs at second level and Government/Private SAs at third level will be referred to as Recipient SAs.
  - V. The Executing Agencies below SPMG/SMCG, such as UP Jal Nigam, BUIDCO, KMDA etc. are examples of recipient Government SAs at third level. If second level Government SAs such as CPCB, State Forest Departments etc. release grants to their regional offices, the regional offices should also be designated as third level SAs.
  - VI. Each Recipient SA shall open a savings bank account in a scheduled commercial bank.
  - VII. If there are SAs below the Recipient SA, they will open a Zero Balance Subsidiary Account (ZBSA) in the bank of the Recipient SA. If Government



SAs at third level (such as UP Jal Nigam) releases funds to their regional/ Zonal offices, the said offices should be designated as fourth level SA, and will be required to open ZBSA.

VIII. If Recipient SAs and SAs below it already have bank accounts as per para VI above, the same bank accounts may be used & there is no need to open new accounts subject to the condition that funds in the existing bank accounts shall be deposited in Consolidated Fund of India before on boarding.

4. NMCG and Government SAs such as SPMGs/SMCGs/CPCB/SFD etc. having an account in RBI will incur expenditure directly from their RBI accounts as per the existing procedure in Model I. The procedure for incurring expenditure by Recipient SAs and SAs below them from their accounts in scheduled commercial banks is described below:

I. The bank account of recipient SA will be assigned a drawing limit by its concerned Funding Agency (NMCG or Government SA at level 2). Similarly, ZBSAs will be assigned a drawing limit by the agency immediately up the ladder. The available drawing limit will get reduced by the extent of utilization.

II. When a Recipient SA/other SA down its ladder has to make payment to vendors / beneficiaries under the scheme, the SA concerned will prepare

(a) a Payment File in PFMS containing details of the beneficiaries and vendors to whom the payment is to be made; and;

(b) a Demand File containing details of funds needed to make the payments as per the Payment File.

III. The amount claimed in the demand file shall not exceed the drawing limits assigned to that SA.

IV. While the payment file shall be retained by the respective SAs, the demand files generated by the Recipient SA and SAs below it shall be consolidated daily in PFMS. The consolidated demand file shall be sent to the concerned Funding Agency.

V. The demand received by the Funding Agency in PFMS till the cut-off time of 3 PM on a working day will be processed and sanction for the amount demanded will be generated on the same working day. Sanction for the consolidated demand received beyond the cut-off time of 3 PM will be generated on the next working day.



- VI. The sanction will be sent to RBI for debiting the assignment account in RBI of the concerned Funding Agency and crediting the sanctioned amount in the bank account of the Recipient SA concerned.
- VII. Immediately on receipt of funds, the Recipient SA will disburse them to vendors/beneficiaries through its bank account or through ZBSA accounts as per the payment files generated by respective SAs.
- VIII. The funds shall not be retained in any commercial bank account of Recipient SA for more than 2 working days. Interest accrued in the commercial bank accounts shall be deposited in Consolidated Fund of India as per provisions of GFR.
- IX. Provision in respect of transactions like payment of TDS, Income Tax and GST etc. shall be the same as in Model I.
- X. CNA and SAs shall not open/operate/park funds in any other bank account except the bank accounts opened/operated as per these guidelines.

#### Reference documents

- 1) OM No. 3/06)/PFMS/2023 dt. 21/05/2024 issued by DoE, (MOF) regarding Master Circular-Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released.
- 2) Letter No FN-11011/1/2021-Budget NMCG dt. 29/05/2024 issued by NMCG regarding extension of the Treasury Single Account (TSA) system to Sub-Agencies at third level and below.
- 3) Letter No I-104/2/2023-ITD-CGA-Part (1)/87-100 dt. 25/07/2024 issued by DoE, (MOF) regarding user guide for Hybrid TSA- Just in time release of Central Sector Scheme funds.
- 4) OM No. I-104/5/2024-ITD-CGA/E-17047/98-120 dt. 08/08/2024 issued by DoE, (MOF) regarding pre-requisites to be followed in implementation of Hybrid TSA System.

The aforesaid communications are also available on NMCG web-site (<https://nmcg.nic.in> → Divisions → Finance → TSA).

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