GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
O/O CONTROLLER GENERAL OF ACCOUNTS,
GIFMIS – PFMS

Mahalekha Niyantrak Bhawan
GPO Complex, Block E, INA Colony, New Delhi

File No. I-104001/2/2022-ITD-CGA-Part(1)/E-16482/94

Date: 01-09-2026

OFFICE MEMORANDUM

Sub: Standard Operating Procedure for Agency Program and Agency Project-wise monitoring of Scheme Fund Flow in TSA/TSA Hybrid – regarding

The undersigned is directed to forward herewith the Standard Operating Procedure for Agency Program and Agency Project-wise monitoring of Scheme Fund Flow in TSA/TSA Hybrid for information and necessary action by all concerned.

2. The functionality enables CNAs and mapped Agencies/Sub-Agencies to manage and monitor scheme fund flow, expenditure and utilisation at Agency Program and Agency Project levels. It also facilitates Program-wise/Project-wise assignment of limits and corresponding claim generation and approval under TSA/TSA Hybrid. The Limit Allocation interface has also been enhanced for ease of operation.

3. All concerned are requested to take necessary action for implementation of the functionality in accordance with the enclosed SOP.

01/09/2026
(H.Atheli)
Joint CGA (GIFMIS)

Encl: As above.

To:

All Pr. CCAs/CCAs/CAS with independent charge with a request to get the OM circulated to Program Divisions and all concerned Agencies.

Copy to:

Sr.AO (GIFMIS) to upload a copy on CGA's website

Standard Operating procedure for Agency Program and Agency Project wise monitoring of Scheme Fund Flow in TSA/TSA Hybrid

Introduction

TSA/TSA Hybrid is an attempt for disbursement of funds under Central Sector Schemes for more effective cash management and with an aim of achieving the goal of "Just–in–time" fund flow from the Central Ministries/Departments/Central Nodal Agencies to Autonomous Bodies/Sub-Agencies and down the line agencies through an integrated network of PFMS, RBI and Scheduled Commercial Banks.

The new **Agency Program** and **Agency Project-wise Implementation** functionality in **TSA/TSA Hybrid** enables Ministries, CNAs, Agencies, and Sub-Agencies to monitor fund flow, expenditure, and utilization at the program and project levels under a scheme. Through this feature, the CNA can give assignments Agency Program-wise and Agency Project-wise to its mapped sub-agencies, with each Agency Project forming part of an Agency Program. To facilitate program/project-based fund management, parent agencies must map sub-agencies to the relevant Agency Programs and Agency Projects using the **Agency Program and Agency Project-wise Mapping** menu.

Steps of Agency Program and Agency Project wise monitoring of funds:

1. Creation and Managing of Agency Program and Agency Project at CNA level by Agency Admin.
2. Limit Allocation to sub agencies Agency Program-wise and Agency Project-wise
3. Expenditure by Child Agencies (Agency Program/Project wise Claim Generation and Submission to Funding Agencies)

A. Creation of Agency Program at CNA level by Agency Admin

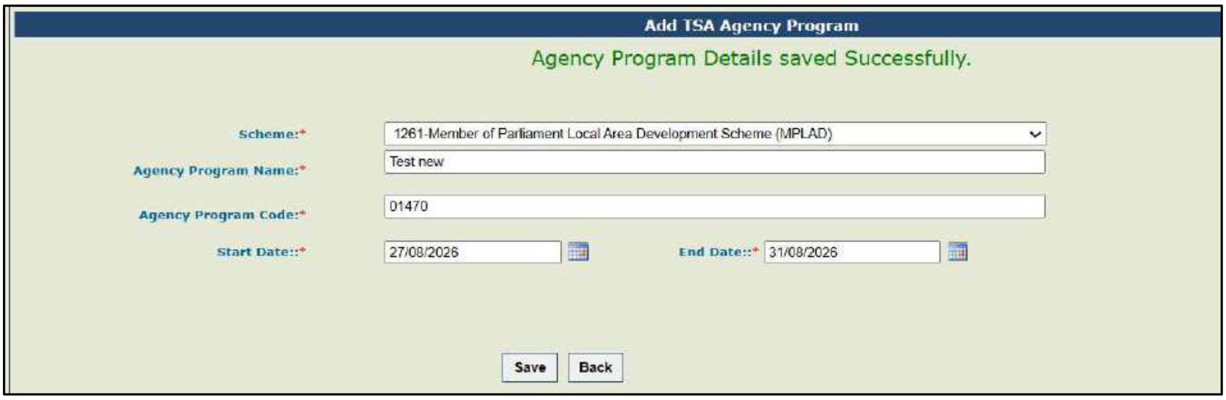
a) Agency Admin user will log in and follow the path: **TSA> TSA Hybrid> Manage Agency Program.**

b) User will select the "Scheme" from drop down menu. Click on the "Add New Program" button

c) User will add the name of the Agency Program manually.

d) User will select the "Program start date" and "Program end date".

e) Click on “Save” button. The message will be displayed as “Program Details Saved Successfully.”



B. Manage Program Details by CNA Agency Admin user

a) Agency Admin user will login and follow the path: **TSA> TSA Hybrid> Manage Agency Program.**

b) User will select the “Scheme” from drop down menu.

c) To search the program, user will click on “Search” button.

Sr No.	Agency Program Name	Agency Program Code	Start Date	End Date	Created Date	Created By
1	Test new	01470	27/08/2026	31/08/2026	27/08/2026	UPGR00017488
2	230826/gayatri	230826	23/08/2026	23/08/2026	23/08/2026	UPGR00017488

d) User will click on “Agency Program Code” Hyperlink.

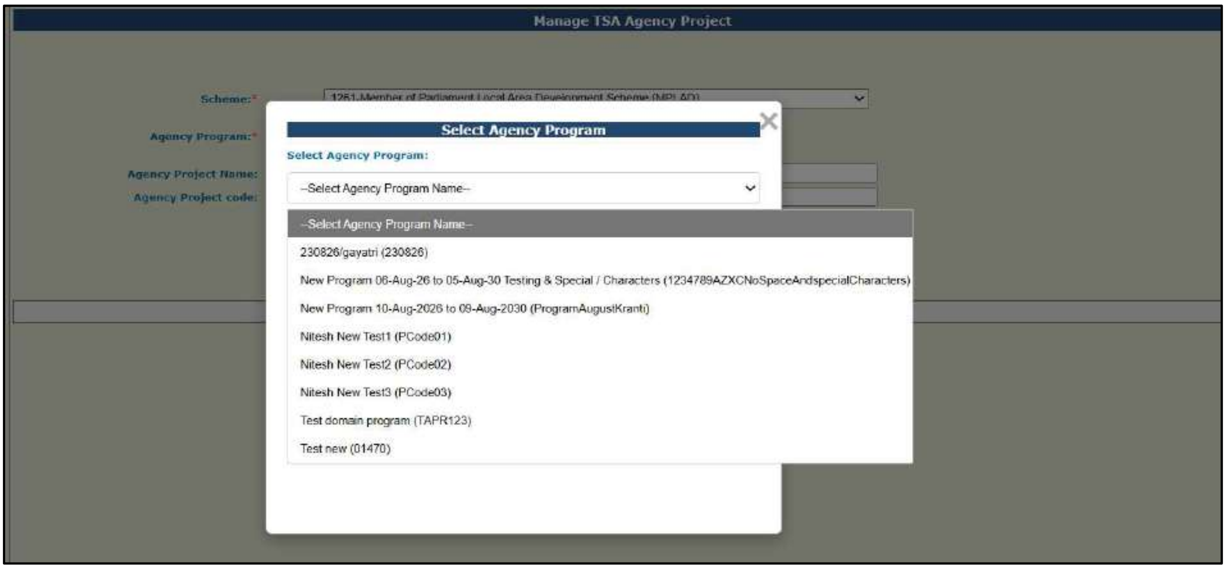
e) User can edit End Date.

f) After making changes user will click on “Update”. The message will be displayed “Program Details Saved Successfully.”

C. Creation of Agency Project at CNA level by Agency Admin

a) Agency Admin user will login and follow the path: **TSA> TSA Hybrid> TSA Manage Agency Project.**

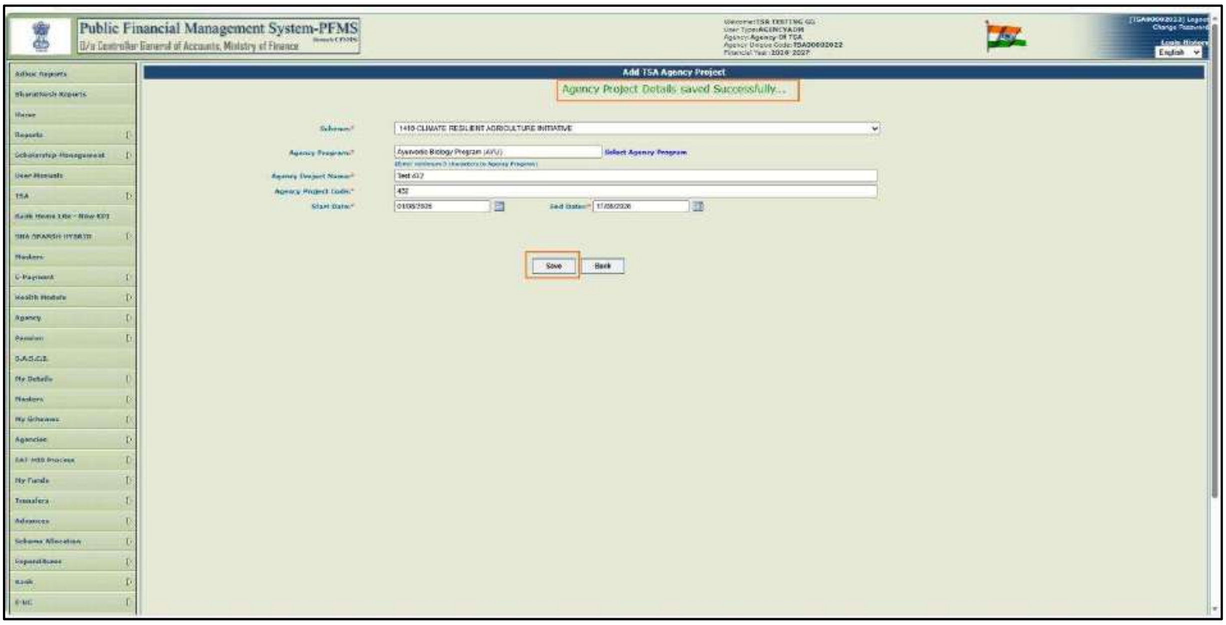
b) User will select the “Scheme” from drop down menu. Then user will select the Program from drop down menu. **Project needs to be mapped under specific Project.** Click on the “Add New Project” button.



c) User will add the name of the Agency project manually.

d) User will select the “Project start date” and “Project end date”.

e) Click on “Save” button. The message will be displayed as “Project Details Saved Successfully.”



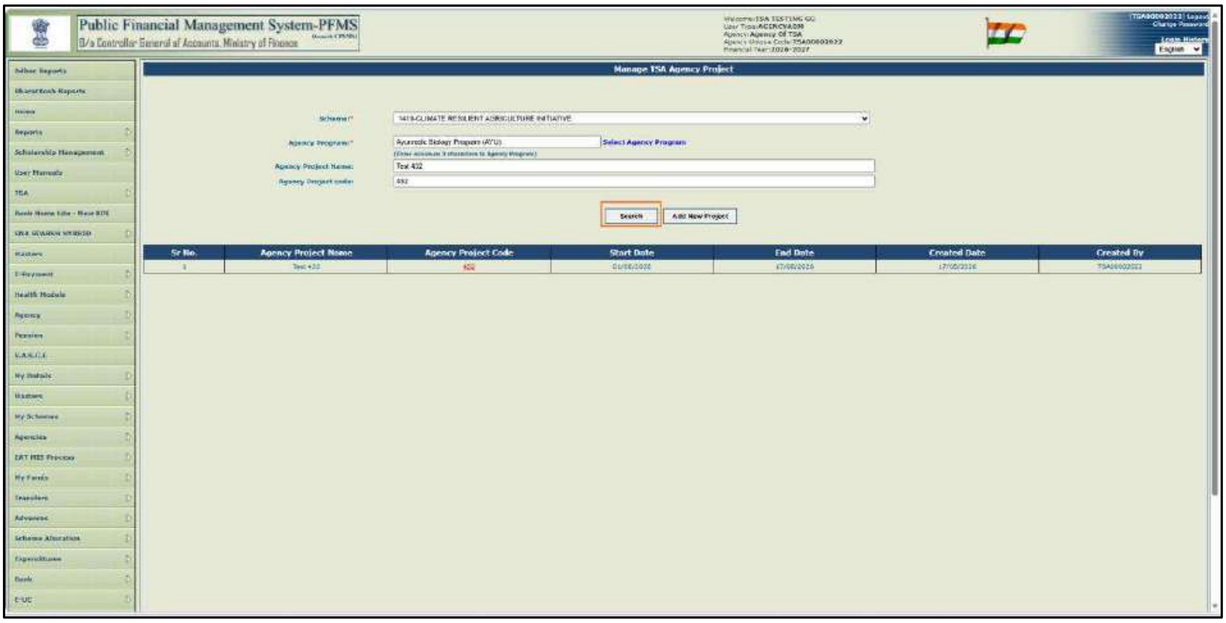
D. Manage Project Details by CNA Agency Admin user

a) Agency Admin user will login and follow the path: **TSA> TSA Hybrid> TSA Manage Agency Project.**

b) User will select the "Scheme" from drop down menu. Then user will select the Program from drop down menu.

c) To search the agency project, user will click on "Search" button.

d) User will click on "Agency Project Code" Hyperlink.



e) User can edit End Date.

f) After making changes user will click on "Update". The message will be displayed "Project Details Saved Successfully."

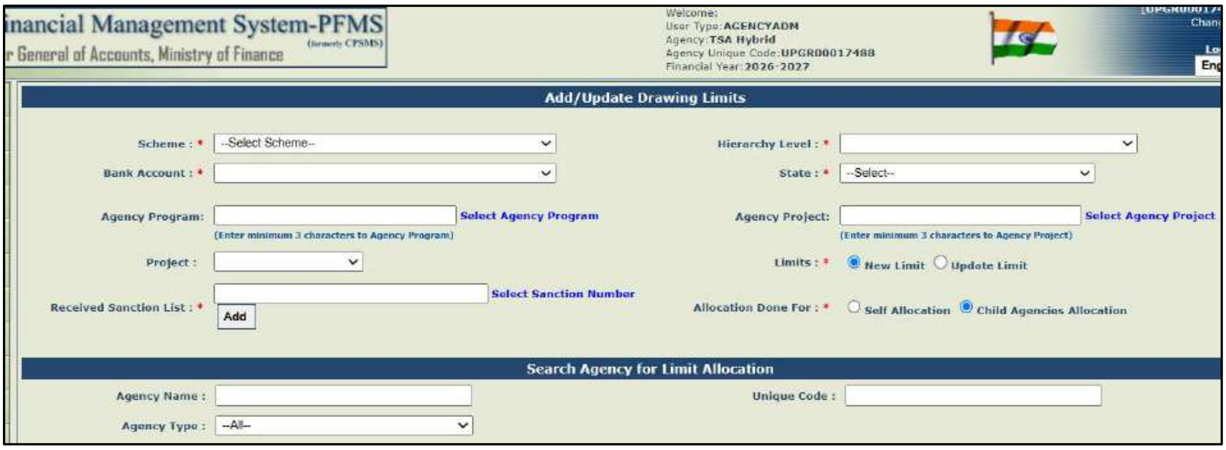
E. Limit Allocation by Funding Agency/ CNA agency admin.

- In Limit Allocation Functionality, we have introduced an enhancement, **Limits - New Limit / Update Limit**, for user ease and better efficiency of the functionality.

  The Agency Admin user will select **New Limit** when they wish to allocate a fresh limit to the agencies mapped with them. Once the limits are assigned to any agency, e.g. Agency A1, Agency A1 will disappear from the list. Only the agencies to whom limits have not yet been allocated will remain visible. Similarly, the user will select **Update Limit** when they wish to update(add/withdraw/delete) the already allocated limits.

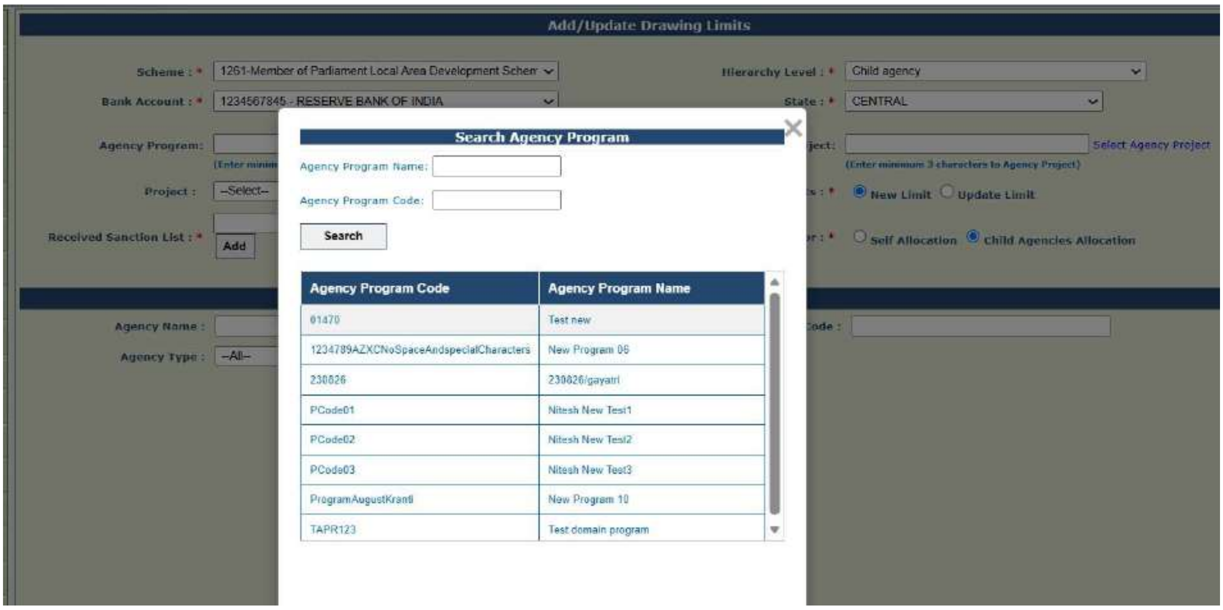
- **Limit Allocation For:**
  - **Limit Allocation for Self** (Funding Agency acting as Recipient Agency) The CNA will register the RBI Account to act as the Funding Agency and flag the Commercial Bank Savings Account as TSA Hybrid to act as the Recipient Agency. Thereafter, it can assign a drawing limit to itself from RBI Account to TSA Hybrid and further allocate limits from TSA Hybrid Account to its child agencies for raising claims. For limit allocation to self, the Agency Admin user must select the RBI Account as the bank account for limit allocation.
  - **Limit Allocation to Child Agencies** Once the self-allocation is carried out, Funding/Recipient Agency Admin User will select the select the Scheduled Commercial Bank Account Number when selecting the Bank Account Number. Then User can respectively allocate the limits to its child agencies mapped. **In case the savings accounts are operated by the child agencies, funding agency will directly allocate the limits from its RBI Account to the savings accounts of the child agencies.**

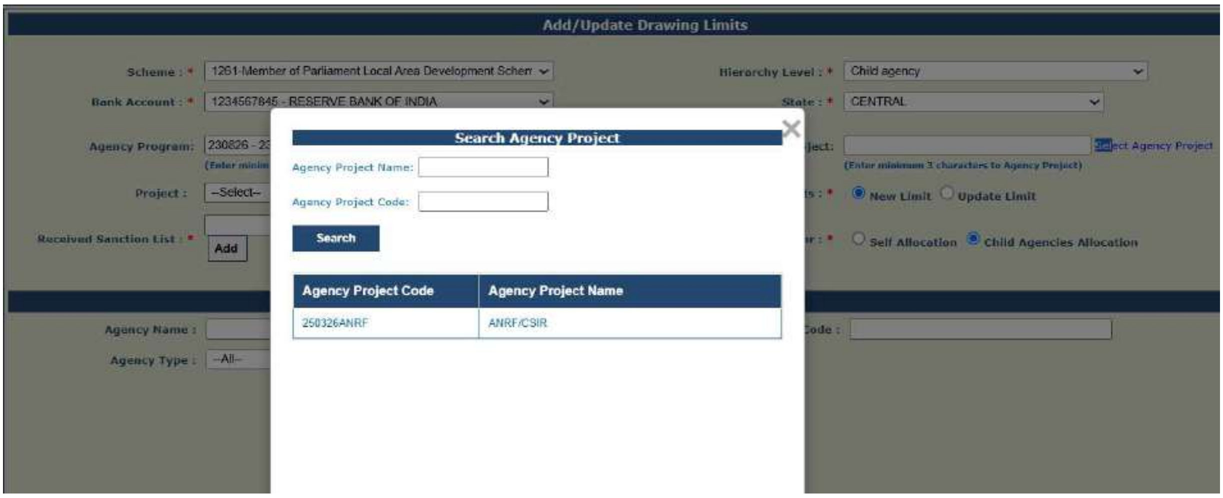
a) Agency Admin user will login on PFMS and go to menu: **TSA>TSA-Hybrid >TSA Limit Allocation.**



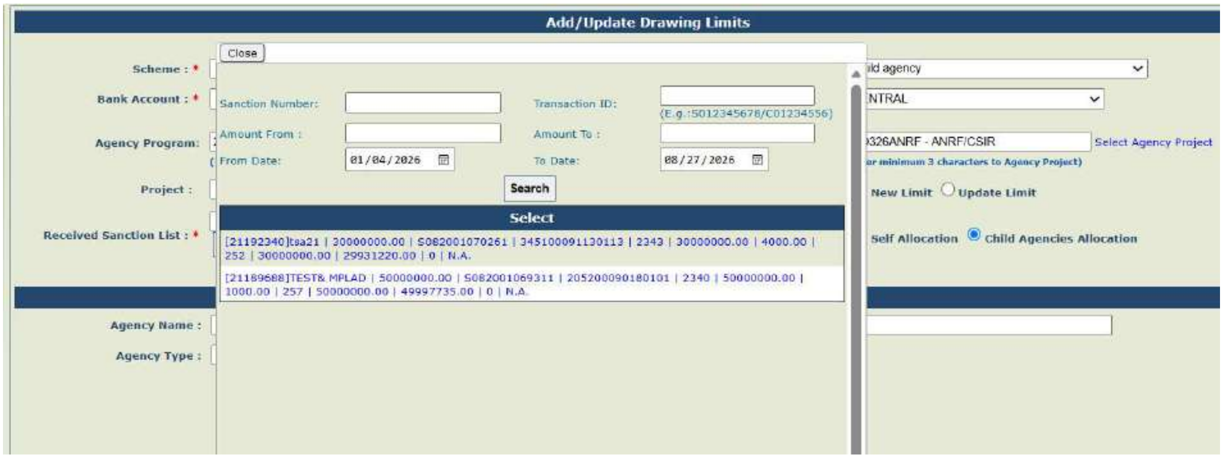
b) User will select Scheme, Hierarchy level, Bank Account No, State and Sanction No from the Sanction list.

c) User will select the Agency Program and Agency Project **(if required, Agency Program and Agency Project are non-mandatory field)** appropriately from the pop-up box (can directly search by clicking on "Search" or searching by Agency Project/ Program Code/ Name) to allocate funds to its mapped agencies.





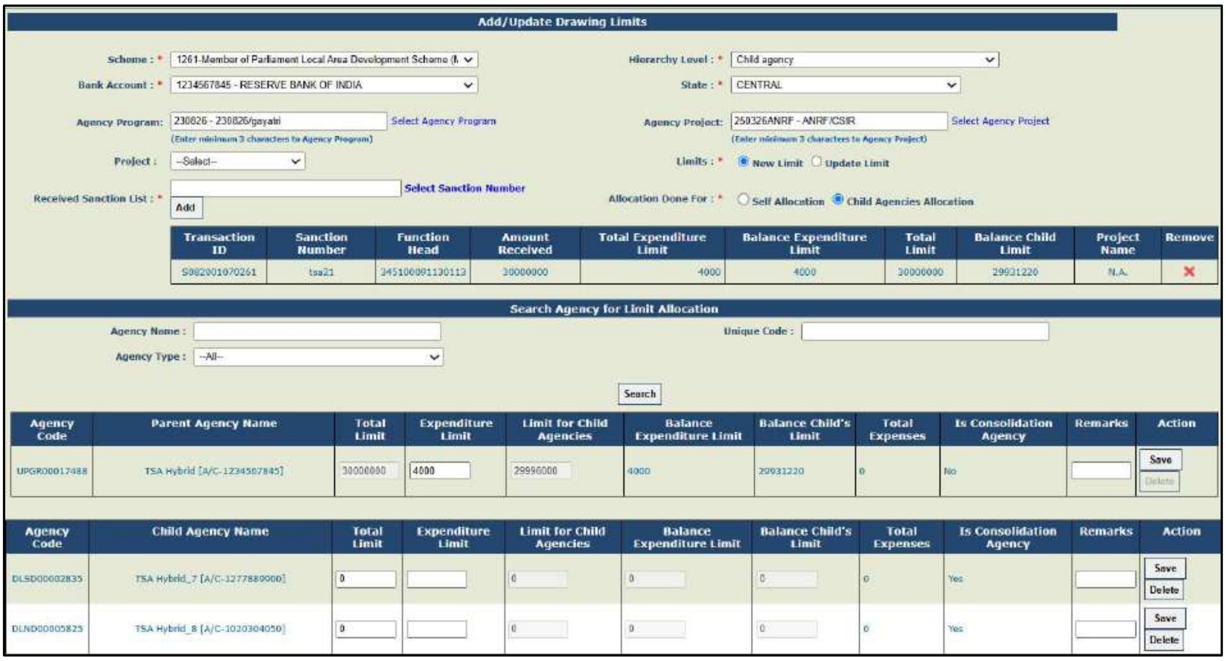
d) User needs to select the "Sanction" from the list of Issued Sanctions. User needs to select the correct Sanction No. and Click on "Add". Please don't move forward unless the grid appears of selected Sanction.



e) User will select the type of **Limit - New Limit/ Update the Limit.**

f) User will select to whom the limit has to be allocated i.e. **Self-Allocation/ Child Agencies.**

g) User then selects the agency for limit allocation. User then allocates the limit to the selected agency and saves.



h) Two grids will open having fields for Parent Agency and Child agency.

- Total Limit of Parent agency will be equal to the Assignment amount received under the selected sanction.
- Expenditure limit = Amount which Parent Agency intends to keep for their own expenditure.
- Limit for Child Agencies = Difference of Parent Agency total limit and Parent Agency expenditure limit
- Balance expenditure limit = Balance left after expenditure by Parent Agency
- Balance Child's Limit = Difference of child agency limit and allocated amount to child agency against the claim raised
- Total expenses- Total expenses are expenses done by parent agency /Child Agency**.**

i) User will enter the expenditure limit manually of Parent Agency. Click on “Save”.

j) User will then manually enter the Expenditure Amount for the Child Agencies. And save them.

k) In case the user needs to update (add/ withdraw/delete) the allocated limit, then user needs to click on “Update Limit”.

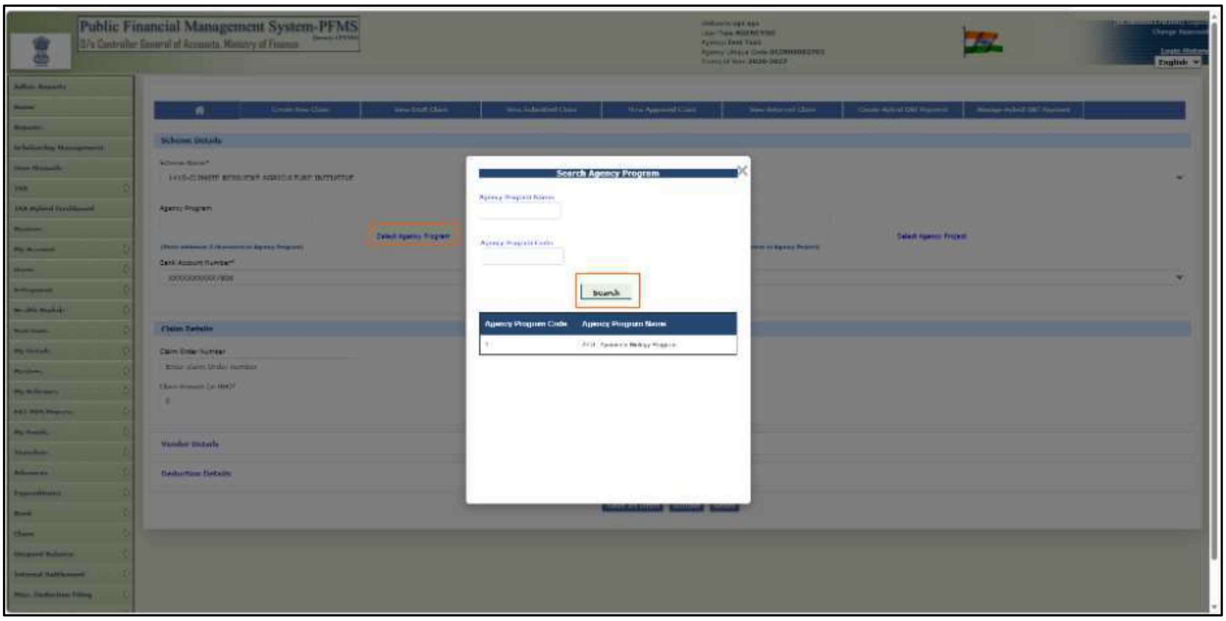
F. Creating TSA Hybrid Claim

a) Child Agency Maker must log in and navigate to **TSA Hybrid Dashboard** by clicking on collapsed menu icon at the left side. User need to click on "Add New Claim".

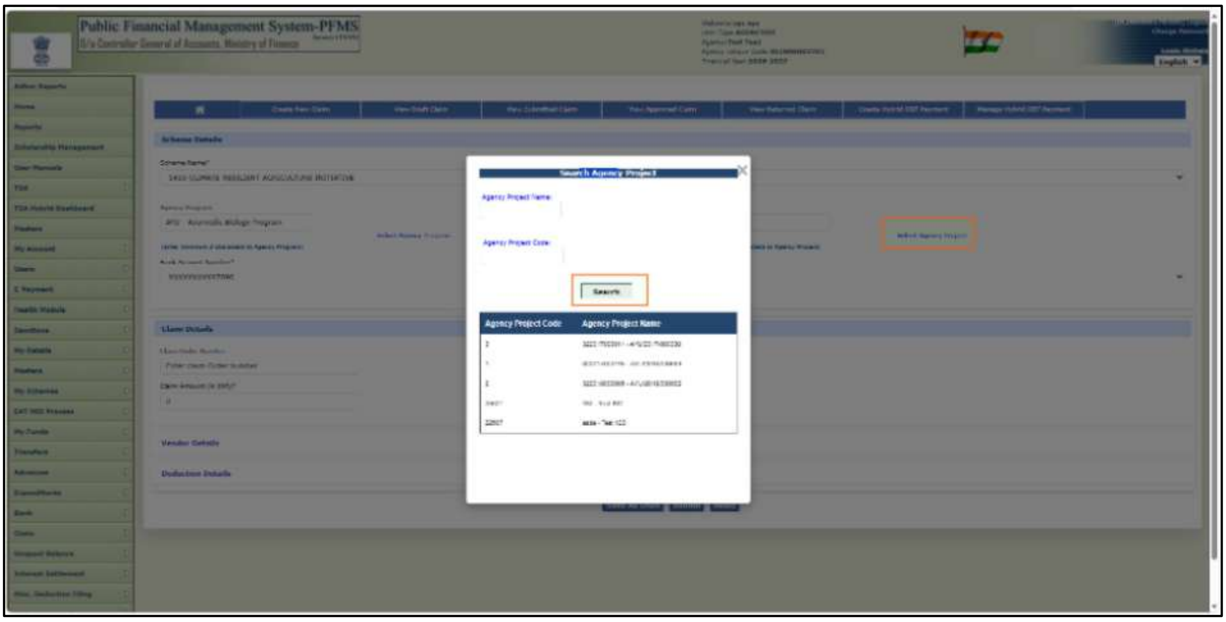
Step 1: Entering Scheme Details

a) Select the appropriate Scheme Name and Bank Account Number from the dropdown menus.

b) Users need to select the Agency Program appropriately from the pop up box (can directly search by clicking on "Search" or searching by Agency Program Code/ Name).



c) Users need to select the Agency Project appropriately from the pop up box (can directly search by clicking on "Search" or searching by Agency Project Code/ Name).

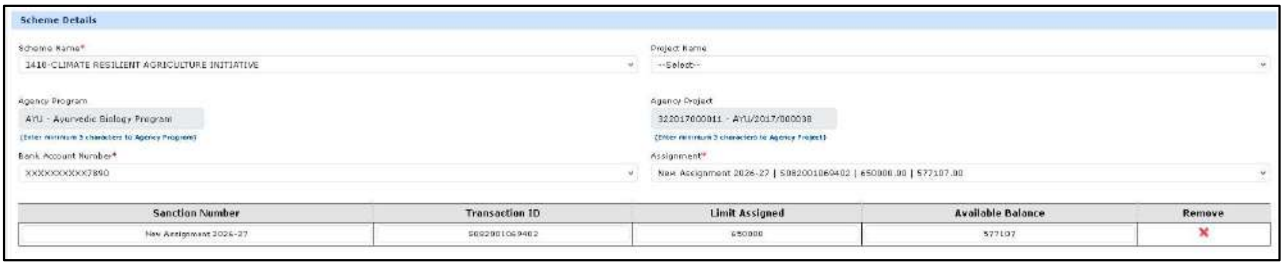


d) Based on your selection, the corresponding Assignment List will be displayed.

e) Choose the desired Assignment. The Assignment Grid will then be shown, including:

- Sanction Number
- Transaction ID

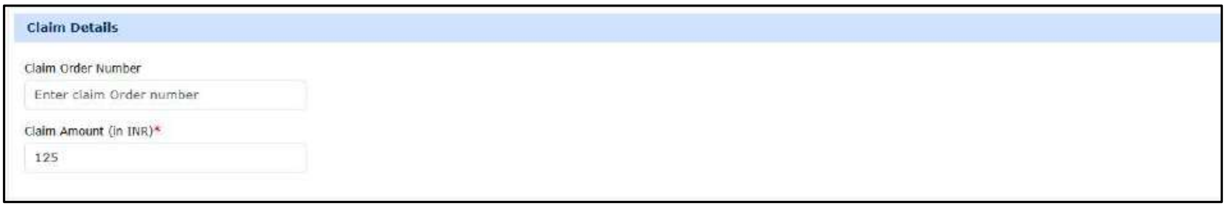
- Limit Assigned
- Available Balance



f) Remove button (X) may be used to delete the assignment from the grid.

Step 2: Entering Claim Details

a) Manually enter the Claim Order Number
b) Enter the Claim Amount.

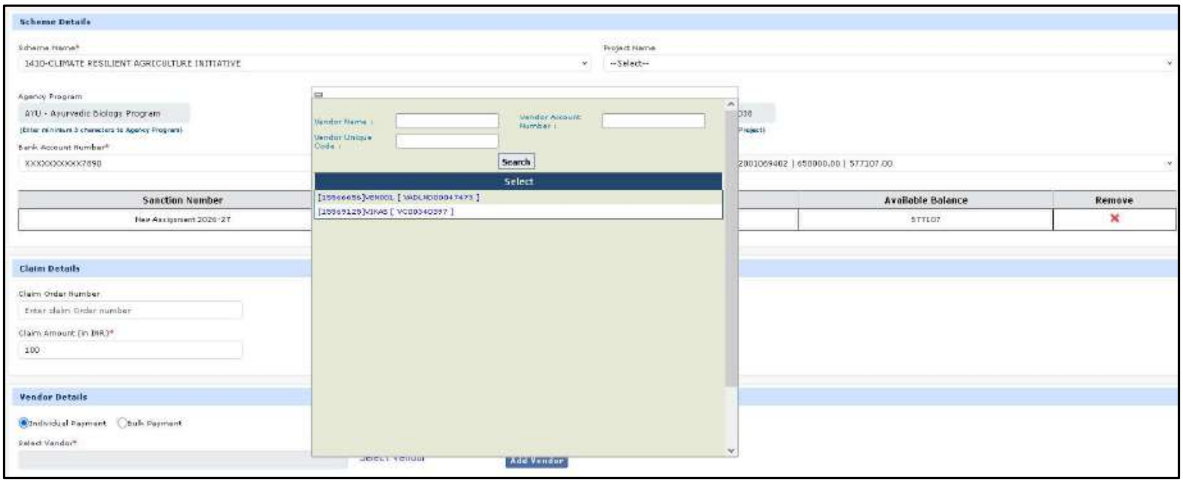


Step 3: Entering Beneficiary Details

Input Beneficiary details. User can add single vendor through UI or multiple vendors in bulk via excel sheet pre-uploaded by the Agency DO.

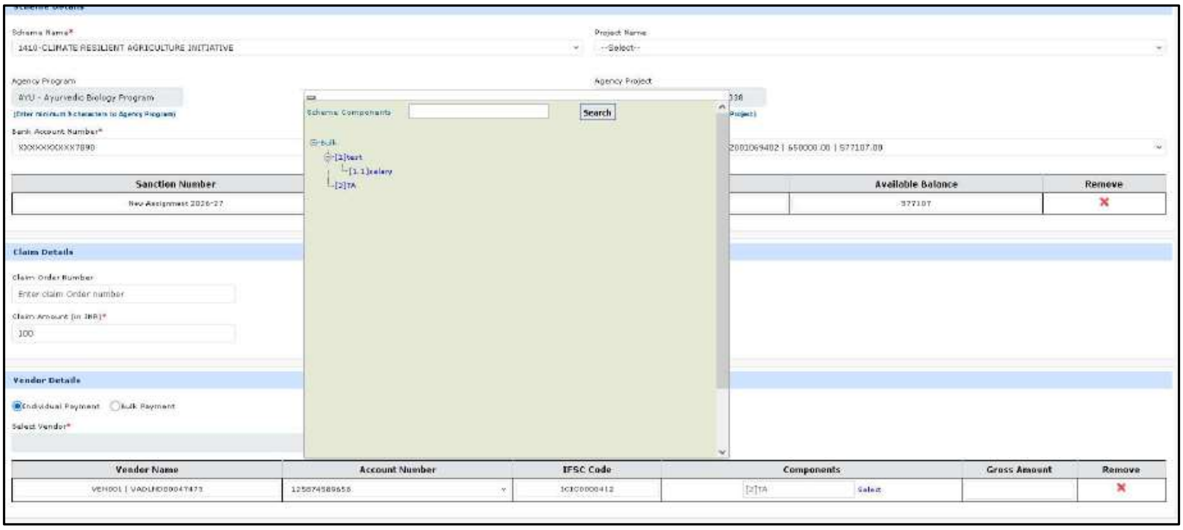
A. Individual Payments

a) Click on the radio button
b) Click on the hyperlink Select Vendor
c) This action opens a Vendor Search popup window
d) Once the popup opens, three search criteria is provided to the user:
Vendor Name
Vendor Unique Code
Vendor Account Number



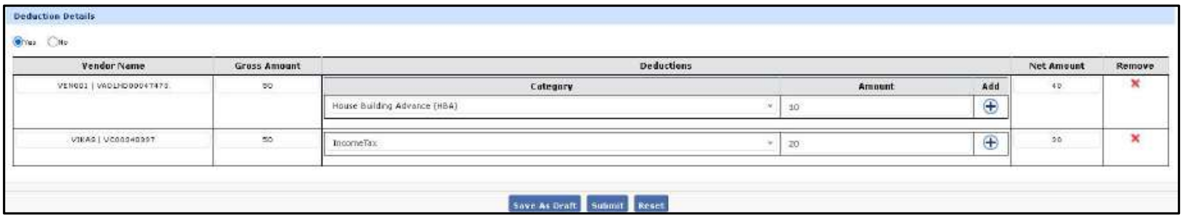
e) Select the Correct Vendor and click on "Add" button.

f) Select the "Component" from the component list against the payment is to be made



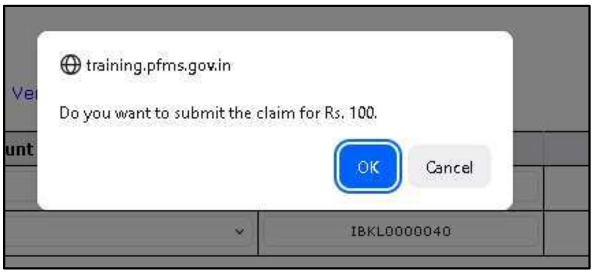
g) Enter the Gross amount.

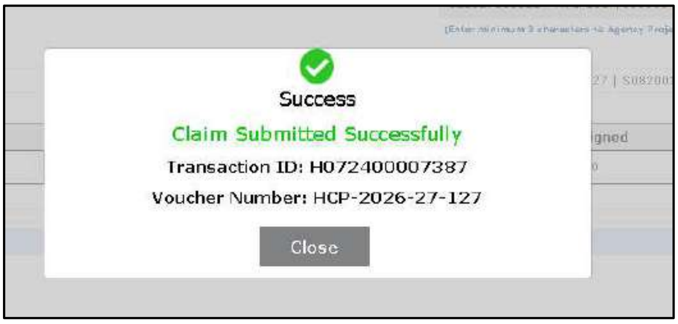
h) To add deductions, user can add the required deductions in the table and select more than one category of deductions by clicking on + button.



i) Click on Save as draft, if you wish to save the claim for submission later.

j) Click on Submit. Upon successful submission, a final popup will be displayed. The claim will be available for the Agency Checker to approve.

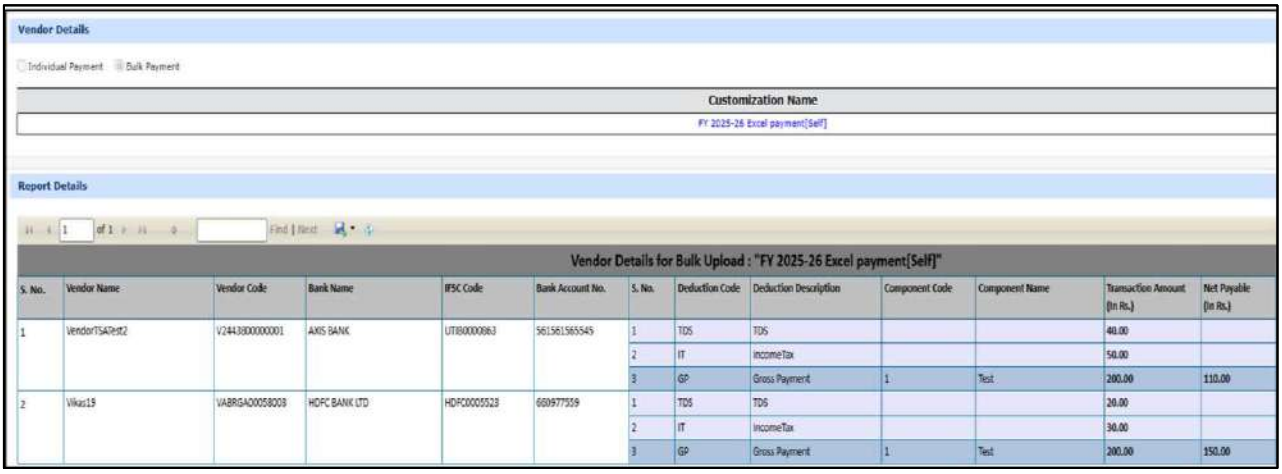




B. Bulk Payment

a) Select Bulk Payment radio button option.

b) A list of pre-uploaded Excel sheets (excel based bulk customization file) will be displayed. Note: Maker has to create Excel Based Bulk Customization file by following Path: Masters>Bulk Customization>Bulk Customization Using Excel



Vendor Details

Individual Payment Bulk Payment

Customization Name

FY 2025-26 Excel payment[Self]

Report Details

Vendor Details for Bulk Upload : "FY 2025-26 Excel payment[Self]"

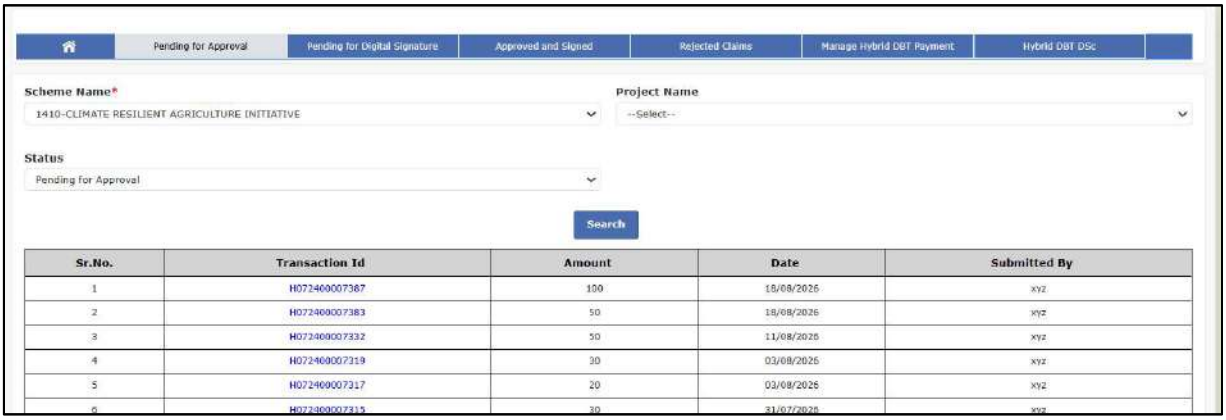
S. No.	Vendor Name	Vendor Code	Bank Name	IFSC Code	Bank Account No.	S. No.	Deduction Code	Deduction Description	Component Code	Component Name	Transaction Amount (In Rs.)	Net Payable (In Rs.)
1	VendorTSATest2	V2443800000001	AXIS BANK	UTIB0000863	561561565545	1	TDS	TDS			40.00	
						2	IT	incomeTax			50.00	
						3	GP	Gross Payment	1	Test	200.00	110.00
2	Vikas19	VABRGA00058003	HDFC BANK LTD	HDFC0005523	660977559	1	TDS	TDS			20.00	
						2	IT	incomeTax			30.00	
						3	GP	Gross Payment	1	Test	200.00	150.00

c) Choose the required excel sheet (excel based bulk customization file) to auto-populate prefilled vendor details in a grid. Note: Deduction details are automatically populated from the uploaded Excel file and displayed under the Report Details section. This replaces the manual Deduction section.

G. Approval of Submitted Claim by Agency Approver

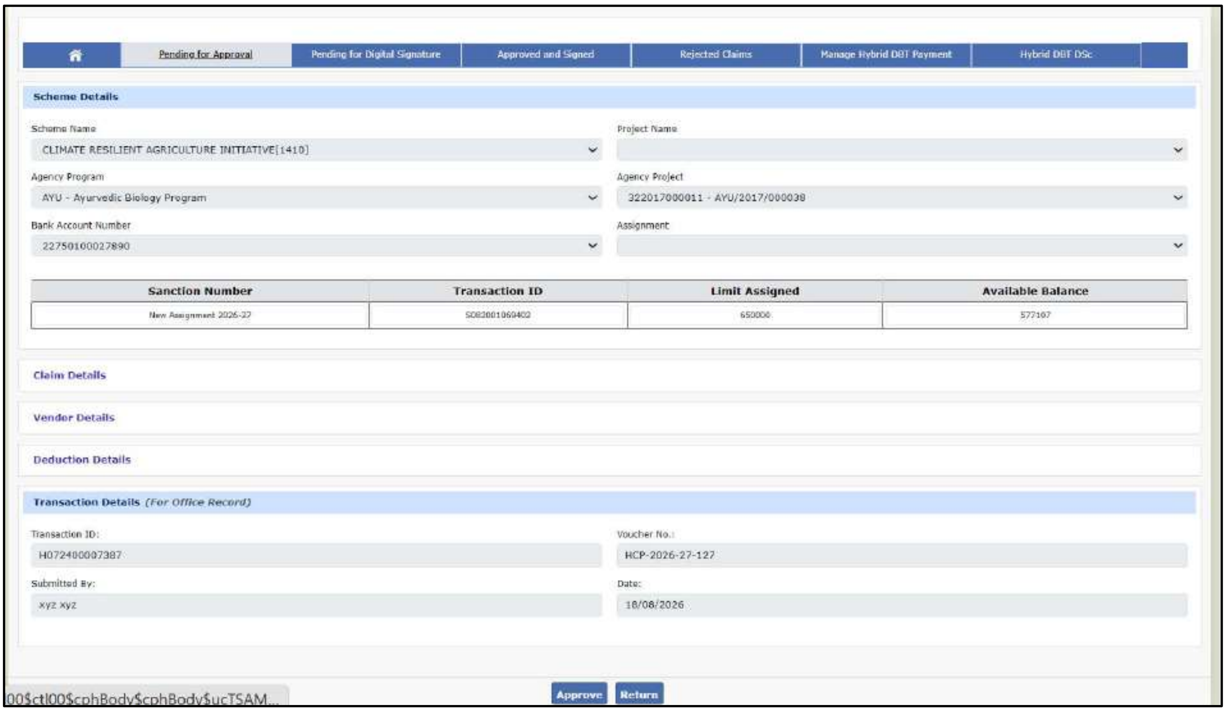
a) Child Agency Checker must log in and navigate to TSA Hybrid Dashboard by clicking on collapsed menu icon at the left side. Click on "Pending for Approval" tab from the Menu Bar.

b) User will select Scheme Name and Project Name if applicable. The Status field will be pre-set to Pending for Approval. Click on Search button. A table will appear displaying all pending for approval claims, including the Transaction Id, Claim Amount, Date and Submitted By.



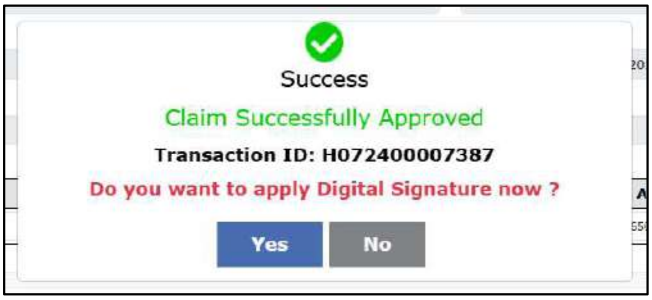
Sr.No.	Transaction Id	Amount	Date	Submitted By
1	H072400007387	100	18/08/2026	xyz
2	H072400007383	50	18/08/2026	xyz
3	H072400007332	50	11/08/2026	xyz
4	H072400007319	30	03/08/2026	xyz
5	H072400007317	20	03/08/2026	xyz
6	H072400007315	30	31/07/2026	xyz

c) Details of claim will appear after clicking on the Transaction ID hyperlink. The four pre-filled standard sections of the claims will appear along with addition section Transaction Details (For Office Record), displaying the Submitted Claim Transaction ID and Voucher Number.



Sanction Number	Transaction ID	Limit Assigned	Available Balance
New Assignment 2026-27	S08200106402	650000	577107

d) User will verify all details and select Approve button. To proceed with Digital Signature right away, user will click on Yes button and will automatically redirect to the apply Digital Signature page. On clicking No button user can keep the claim for later DSC application.



e) Navigate to the Pending for Digital Signature option on dashboard or click on Pending for Digital Signature tab from the Menu Bar.

f) The table containing the list of all claims pending for digital signature will be appeared on the screen automatically.

g) Select one or more claims and click Apply DSC button.

h) If the Agency Checker chooses to reject a transaction at this stage, the claim's transaction lifecycle will not be restored, and the assignment limit will be restored. A valid reason for rejection must be selected using dropdown.