

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
GIFMIS, PFMS DIVISION**

Mahalekha Niyantak Bhawan
INA Colony, New Delhi

Date: 30-09-2026

OFFICE MEMORANDUM

Subject: Standard Operating Procedure for Limit Allocation functionality in PFMS - TSA Hybrid framework – regarding

The undersigned is directed to forward herewith the Standard Operating Procedure for Limit Allocation by Funding Agency/CNA/Implementing Agency Admin in TSA/TSA Hybrid for information and necessary action by all concerned stakeholder.

2. The revised Limit Allocation functionality incorporates New Limit, Update Limit and By Default Limits options, facilitating efficient allocation and management of limits to mapped agencies. The introduction of "By Default Limits" feature enables auto-population of Total Limit and Expenditure Limit for mapped child agencies.
3. All concerned are requested to take note of the enclosed SOP and get the OM circulated to the respective divisions and their implementing agencies.
4. This is issued with the approval of the Competent Authority.



(Deepak Gupta)
Assistant CGA (GIFMIS)

Encl: As above.

To:

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

Copy to:

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

Standard Operating procedure for Limit Allocation by CNA/Funding Agency/ Implementing Agency in PFMS - TSA Hybrid Framework

Introduction

PFMS - TSA Hybrid framework is implemented 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 implementing agencies through an integrated network of PFMS, RBI and Scheduled Commercial Banks.

Limit Allocation by Funding Agency admin:

- In Limit Allocation Functionality, PFMS has introduced enhancement, **Limits - New Limit / Update Limit and By Default Limits**, for user ease and better efficiency of the functionality.
- The Agency Admin user will select **New Limit** when they wish to allocate fresh limits to the agencies mapped with them. Once the limits are assigned to any Agency, this Agency 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.
- Entering a value in **Default Limits** and clicking Search, it will auto-populate the same value in **Total Limit and Expenditure Limit** for all mapped child agencies.

Limit Allocation For:

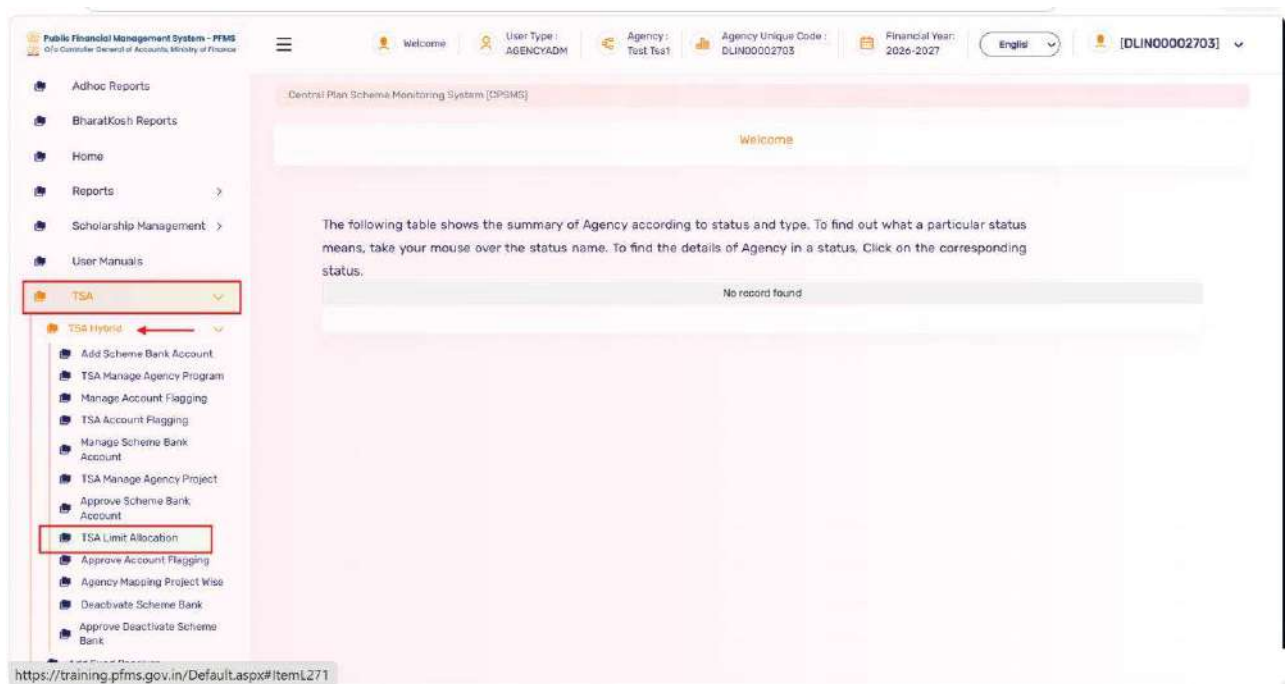
1. **Limit Allocation for Self** (in case the Funding Agency is also acting as Recipient Agency)
 - The CNA will register the RBI Account to act as the Funding Agency and flag the Savings Bank Account in a Scheduled Commercial Bank as TSA Hybrid to act as the Recipient Agency.
 - Thereafter, it can assign 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.

2. 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. The limits can further be allocated down the ladder as per the scheme hierarchy.

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



	Public Financial Management System-PMFS O/s Controller General of Accounts, Ministry of Finance (formerly CPMS)	Welcome: User Type: AGENCYADM Agency: Test Ys1 Agency Unique Code: DLIND0002703 Financial Year: 2026-2027		[DLIND0002703] Logout Change Password Login Help English ▼
Adhoc Reports BharatKosh Reports Home Reports ▶ Scholarship Management ▶ User Manuals TSA ▶ Bank Home Ltr - New KPI SNA SPARSH HYBRID ▶ Masters ▶ Users ▶	Add/Update Drawing Limits			
Scheme : * --Select Scheme-- Bank Account : * Agency Program : Select Agency Program (Enter minimum 3 characters to Agency Program) Project : Received Sanction List : * Select Sanction Number Add Hierarchy Level : * State : * --Select-- Agency Project : Select Agency Project (Enter minimum 3 characters to Agency Project) Limits : * + New Limit ○ Update Limit ○ By Default Limits : Allocation Done For : * + Self Allocation ○ Child Agencies Allocation				
Search Agency for Limit Allocation				
Agency Name : Agency Type : --All-- Unique Code : Search				



Public Financial Management System-PFMS
(Based 47936)

D/o Controller General of Accounts, Ministry of Finance

Welcome, **pmls hml**
User Type: AGENT/PDA
Agency: **Test User**
Agency Unique Code: **013000002 F03**
Financial Year: **2026-2027**

 **Login History**
English

Author Reports

Home

Reports

Scholarship Management

TSA

TSA Hybrid Dashboard

TSA Hybrid Fund Transfer

Masters

E-Payment

Health Module

Servicess

My Duties

Masters

My Schemes

FAT MIS Process

My Funds

Transfers

Advances

Expenditures

Add/Update Drawing Limits

Subscheme : * **1815-CLIMATE RESILIENT AGRICULTURE INITIATIVE** Hierarchy Level : * **State Level**

Bank Account : * **227501000** State Level

Agency Program : **00112231** Order number

Project : * **-Select-**

Received Sanction Ltd : *

Sanction Number :

Transaction ID :

Amount From :

Amount To :

From Date : To Date :

Search

Select

[21192542]hsa24 50000000.00 5082001070263 240100103400031 2349 10.00 5.49 243 10.00 5.00 0 N.A.
[21192542]hsa24 50000000.00 5082001070263 240100103400031 2349 100.00 100.00 100 100.00 0.00 0 N.A.
[21192542]hsa24 50000000.00 5082001070263 240100103400031 2349 200.00 200.00 126 200.00 0.00 0 N.A.
[21191987]New Assignment 2025-27 55300000.00 5692001060492 240100103400031 2247 050000.00 577000.00 213 050000.00 50000.00 0 N.A.
[21192538]saurfm 10000000.00 5082001070263 24020009030233 2345 500.00 445.00 260 200.00 0.00 0 N.A.
[21192538]saurfm 10000000.00 5082001070263 24020009030233 2345 300.00 300.00 284 300.00 0.00 0 N.A.

Expenditure Limit fields for all mapped child agencies. The user must then click the **Save** button for each child agency.

- g) User will select to whom the limit has to be allocated i.e. **Self-Allocation/ Child Agencies**.
- h) User then selects the agency for limit allocation. User then allocates the limit to the selected agency and clicks on “Save”.

Add/Update Drawing Limits

Child Agency Limit Updated Successfully

Scheme : 1291-Member of Parliament Local Area Development Scheme (MPLAD)
 Bank Account : 123456789 - RESERVE BANK OF INDIA
 Hierarchy Level : Child agency
 State : CENTRAL
 Agency Program : [Select Agency Program]
 Agency Project : [Select Agency Project]
 Project : --Select--
 Limits : ☐ New Limit ☒ Update Limit By Default Limits :
 Allocation Done For : ☐ Self Allocation ☒ Child Agencies Allocation

Received Sanction List : [Select Sanction Number] **Add**

Transaction ID	Sanction Number	Function Head	Amount Received	Total Expenditure Limit	Balance Expenditure Limit	Total Limit	Balance Child Limit	Project Name	Remove
5082001070261	10021	345100001130113	30000000	4000	4000	30000000	29951120	N.A.	X

Search Agency for Limit Allocation

Agency Name : [] Unique Code : []
 Agency Type : --All--
Search

Agency Code	Parent Agency Name	Total Limit	Expenditure Limit	Limit for Child Agencies	Balance Expenditure Limit	Balance Child's Limit	Total Expenses	Is Consolidation Agency	Remarks	Action
UPGR00017488	TSA Hybrid [A/C-12345678945]	30000000	4000	29950000	4000	29951120	0	No		Save Delete

Agency Code	Child Agency Name	Total Limit	Expenditure Limit	Limit for Child Agencies	Balance Expenditure Limit	Balance Child's Limit	Total Expenses	Is Consolidation Agency	Remarks	Action
DLSD00002835	TSA Hybrid_7 [A/C-1277889900]	780	780	0	780	0	0	Yes		Save Delete
DLND00005835	TSA Hybrid_8 [A/C-1002004050]	100	40	60	40	60	0	Yes		Save Delete

- i) Two grids will open having fields for Parent Agency and Child agency.
 - Total Limit of Funding agency will be equal to the Assignment amount received under the selected sanction.
 - Total Limit in the second grid = Cumulative limits assigned to the Recipient and its subordinate Child Agencies
 - Expenditure limit in first grid = Amount which Funding Agency intends to keep for their own expenditure.
 - Expenditure limit in second grid = Amount which Funding Agency intends to allocate to the Recipient Agency 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 limit for child agencies and already allocated limits to child agencies
 - Total expenses- Cumulative expenses done by parent agency and child Agency.
- j) After filling Total and Expenditure limits, click on “Save”.
- k) User will then manually enter the Expenditure Amount for the Child Agencies. And save them one by one.
- l) In case, if the user needs to update (add/ withdraw/delete) the allocated limit, then user needs to click on “Update Limit”.