

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

Mahalekha Niyantrak 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:

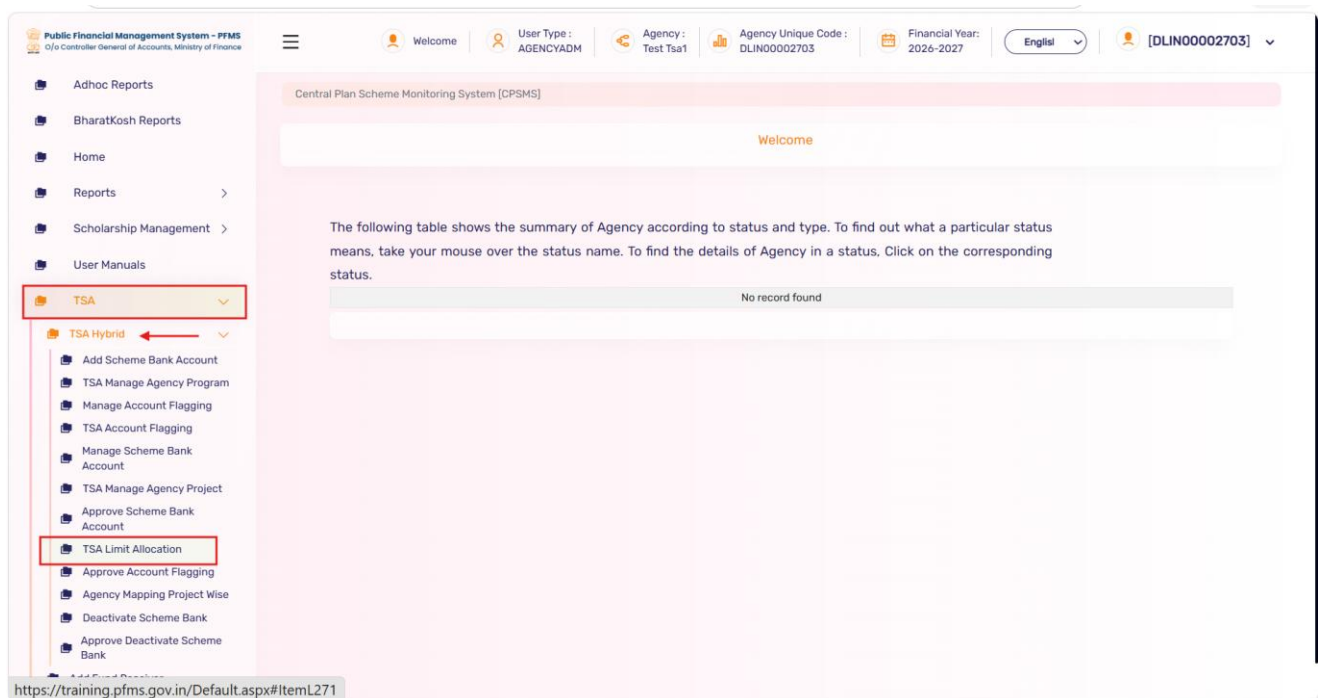
1. **Limit Allocation for Self** (in case the Funding Agency is also acting as Recipient Agency)
 - The CNA will register the RBI Account to act as the Funding Agency and flag the Savings Bank Account in a Scheduled Commercial Bank as TSA Hybrid to act as the Recipient Agency.
 - Thereafter, it can assign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

Welcome: User Type: AGENCYADM
 Agency: Test Tsa1
 Agency Unique Code: DLIN00002703
 Financial Year: 2026-2027

Add/Update Drawing Limits

Scheme: * Hierarchy Level: *
 Bank Account: * State: *
 Agency Program: [Select Agency Program](#) Agency Project: [Select Agency Project](#)
 (Enter minimum 3 characters to Agency Program) (Enter minimum 3 characters to Agency Project)
 Project: Limits: * ☒ New Limit ☐ Update Limit By Default Limits:
 Received Sanction List: * [Select Sanction Number](#) [Add](#) Allocation Done For: * ☐ Self Allocation ☒ Child Agencies Allocation

Search Agency for Limit Allocation

Agency Name: Unique Code:
 Agency Type: [Search](#)

- User will select Scheme, Hierarchy level, Bank Account No, State and Sanction No from the Sanction list.
- User will select the Agency Program and Agency Project (if required as Agency Program and Agency Project are non-mandatory fields).
- 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.

Public Financial Management System-PFMS
 Q/o Controller General of Accounts, Ministry of Finance

Welcome: polu hki
 User Type: AGENCYCDA
 Agency: Test Tsa1
 Agency Unique Code: DLIN00002703
 Financial Year: 2026-2027

Add/Update Drawing Limits

Scheme: * Hierarchy Level: *
 Bank Account: * [Close](#)
 Agency Program: [Select Agency Project](#)
 (Enter minimum 3 characters to Agency Project)
 Project: Amount From: Amount To:
 Received Sanction List: * [Search](#) ☒ New Limit ☐ Update Limit By Default Limits:
☐ Self Allocation ☒ Child Agencies Allocation

Select

[21192342]tsa24	50000000.00	5082001070263	240100103400031	2349	10.00	5.00	249	10.00	5.00	0	N.A.
[21192342]tsa24	50000000.00	5082001070263	240100103400031	2349	100.00	100.00	269	100.00	0.00	0	N.A.
[21192342]tsa24	50000000.00	5082001070263	240100103400031	2349	200.00	200.00	236	200.00	0.00	0	N.A.
[21190887]New Assignment 2026-27	65000000.00	5082001069402	240100103400031	2347	650000.00	577007.00	211	650000.00	50000.00	0	N.A.
[21192338]jewrfrn	10000000.00	5082001070259	205200099030213	2345	500.00	445.00	263	500.00	0.00	0	N.A.
[21192338]jewrfrn	10000000.00	5082001070259	205200099030213	2345	500.00	500.00	264	500.00	0.00	0	N.A.

- User will select the type of **Limit - New Limit/ Update the Limit**
- By Default Limits:** When the user enters an amount in **Default Limits** and clicks the **Search** button, the same amount is automatically populated in the **Total Limit** and

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 : * 1261-Member of Parliament Local Area Development Scheme (MPLAD) ▼

Bank Account : * 1234567845 - RESERVE BANK OF INDIA ▼

Agency Program: Select Agency Program
(Enter minimum 3 characters to Agency Program)

Project : --Select-- ▼

Received Sanction List : * Select Sanction Number Add

Hierarchy Level : * Child agency ▼

State : * CENTRAL ▼

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

Transaction ID	Sanction Number	Function Head	Amount Received	Total Expenditure Limit	Balance Expenditure Limit	Total Limit	Balance Child Limit	Project Name	Remove
5082001070261	tsa21	345100091130113	30000000	4000	4000	30000000	29931220	N.A.	✖

Search Agency for Limit Allocation

Agency Name :

Agency Type : --All-- ▼

Unique Code :

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-1234567845]	30000000	4000	29996000	4000	29931120	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
DLND00005825	TSA Hybrid_8 [A/C-1020304050]	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”.