

File No I-104/5/2025-ITD-CGA/87-95

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
O/o CONTROLLER GENERAL OF ACCOUNTS  
GIFMIS-PFMS

Mahalekha Niyantarak Bhawan  
GPO Complex, Block E, INA Colony, New Delhi  
Dated: 06.08.2025

**OFFICE MEMORANDUM**

Subject: Onboarding of Schemes from CSNA Module to TSA/Hybrid TSA under Centrally Sponsored Schemes (CSS) — Reg.

The undersigned is directed to refer to this Department's O.M. No. 1(13)/PFMS/2021 dated 24.05.2023 and subsequent O.M. dated 06.06.2025, regarding the implementation of the Central SNA (CSNA) module for release of funds directly to Implementing Agencies under CSS.

2. The CSNA facility shall operate under the Hybrid TSA model, replacing the existing commercial bank-based mechanism. To aid smooth transition, a comprehensive User Guide detailing all functionalities is available on the CGA website under the TSA/Hybrid TSA Guidelines section for easy access by stakeholders.

3. All Ministries, Departments, Program Divisions, PAOs, and Implementing Agencies using the Hybrid TSA module are requested to widely disseminate this information to all concerned field units, thereby facilitating seamless migration to CSNA module.



(B. Gopala Krishnakanth Raju)  
Asstt. Controller General of Accounts

To:

All PDs/DDOs/PAOs/Pr.AOs and Agency Users under the Ministries as per Annexure 'A'.

Copy to:

1. Pr. CCAs/CCAs/CAS of the Ministries as per Annexure 'A' with a request to get the OM circulated to Program Divisions and all concerned Agencies.
2. Sr.AO (GIFMIS) to upload a copy on CGA's website

List of Schemes onboarded from CSNA Module to TSA/Hybrid TSA module				
S.No	Controller	Scheme	Name of CSNA	No. of Child Agencies
	1	2	4	6
			15	1341
1	001 - AGRICULTURE	4138 - KRISHIONNATI YOJANA	[NHBGURGAON] - National Horticulture Board, Gurgaon, Haryana	0
			[NSCLTD] - NATIONAL SEEDS CORPORATION LIMITED	812
		4139 - NATIONAL MISSION ON NATURAL FARMING (CSS)	[MANAGE] - National Institute of Agricultural Extension Management (MANAGE)	26
		9145 - Rashtriya Krishi Vikas Yojna	[SFAC] - Small Farmers Agri- business Consortium, New Delhi	118
2	009 - SOCIAL JUSTICE AND EMPOWERMENT	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	[NISD1] - National Institute of Social Defence	0
3	017 - HEALTH AND FAMILY WELFARE	3991 - PRADHAN MANTRI AYUSHMAN BHARAT HEALTH INFRASTRUCTURE MISSION	[NHSRC] - National Health Systems Resource Centre	16
4	030 - MINISTRY OF HOUSING AND URBAN AFFAIRS	4338 - Pradhan Mantri Awas Yojana Urban 2.0 (PMAY U 2.0)	[DLSD00003881] - National Housing Bank NHB	104
5	047 - WOMEN AND CHILD DEVELOPMENT	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc)	[IIMA] - Indian Institute of Management,Ahmedabad	0
6	118 - MINISTRY OF FISHERIES ANIMAL HUSBANDRY & DAIRYING	3890 - Pradhan Mantri Matsya Sampada Yojana	[NFDB] - National Fisheries Development Board	100
		9008 - National Livestock Mission	[DLIN00002552] - Small Industries Development Bank of India-SIDBI	56
			[NDDDB] - NATIONAL DAIRY DEVELOPMENT BOARD	39
			[NIANP] - National Institute of Animal Nutrition and Physiology	13
		9978 - Livestock Census and Integrated Sample Survey	[IASRI] - Indian Agricultural Statistics Research Institute	0
7	M/o Cooperation	4008 - DIGITALIZATION OF PRIMARY AGRICULTURE COOPERATIVE SOCIETIES	[NABARD] - National Bank for Agriculture and Rural Development	27
		4220 - STRENGTHENING OF COOPERATIVES THROUGH IT INTERVENTIONS	[NCDC] - NATIONAL COOPERATIVE DEVELOPMENT CORPORATION	30

**Standard Operating Procedure for Migrating the Centrally Funded Component of the Centrally Sponsored Scheme (CSS) from the Central Single Nodal Agency (CSNA) Model to the TSA/TSA Hybrid Model**

The Central Single Nodal Agency (CSNA) Schemes pertain to Centrally Sponsored Schemes (CSS) that include one or more components entirely funded by the Central Government. To improve public expenditure efficiency and streamline cash flow management, the Department of Expenditure (DoE), Ministry of Finance, issued Office Memorandum No. 1(13)/PFMS/2021 dated 24.05.2023. This was followed by a subsequent O.M. dated 06.06.2025, detailing the implementation of the CSNA module to facilitate direct fund releases to Implementing Agencies under CSS.

As part of these reforms, it has been decided that, effective 01.08.2025, CSNA Schemes will transition from the existing commercial bank-based system to the Treasury Single Account (TSA) / Hybrid TSA model. This strategic shift marks the beginning of the migration of CSNA Schemes into the TSA Hybrid framework, aiming to enhance financial control and accountability.

Steps of Migration from CSNA to TSA/ TSA Hybrid:

1. Scheme Flagging
2. Return of Unspent Balances via Bharatkosh to CFI
3. Account Migration
4. Unflagging of CSNA
5. Mapping of RBI Account by CSNA

## A. Scheme Flagging

a) PD user will login and follow the path: **TSA> TSA Hybrid>Manage TSA Scheme**

Public Financial Management System-PFMS  
(formerly CPMS)

Welcome: bina yadav  
User Type: PD  
Financial Year: 2025-2026

11:44:41 AM

English

Manage TSA Hybrid Scheme Configuration

Scheme Type: \* -- Select Scheme Type --  
Scheme: \* --Select Scheme--

Search Reset Add

No Record Found

b) User will select the **CSS** from the dropdown of Scheme Type

c) User will select the Respective CSS.

Public Financial Management System-PFMS  
(formerly CPMS)

Welcome: bina yadav  
User Type: PD  
Financial Year: 2025-2026

11:48:42 AM

English

Manage TSA Hybrid Scheme Configuration

Scheme Type: \* Centrally Sponsored Scheme  
Scheme: \* 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

Search Reset Add

No Record Found

d) There will be 3 options

- Search: To view existing mapped Scheme

Public Financial Management System-PFMS  
(formerly CPMS)

Welcome: bina yadav  
User Type: PD  
Financial Year: 2025-2026

11:48:09 AM

English

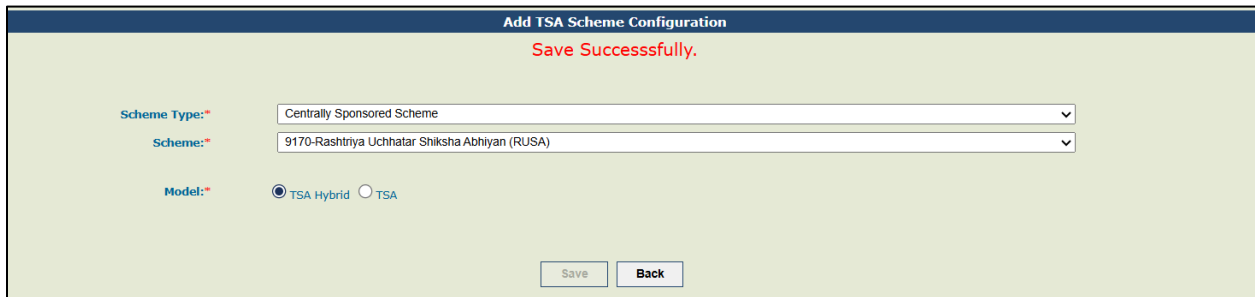
Manage TSA Hybrid Scheme Configuration

Scheme Type: \* Centrally Sponsored Scheme  
Scheme: \* 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

Search Reset Add

Sr No.	Scheme	Model	Submitted Date	Created By	MigratedStatus	Action
1	9170-RASHTRIYA UCHHATAR SIKSHA ABHIYAN	TSA Hybrid	7/29/2025 3:01:53 PM	yadav.hrd	Pending	<a href="#">Migrate</a> <a href="#">Edit</a> <a href="#">Export to Excel</a>

- Add Button: To map new Scheme. User will be taken to new screen – **Add TSA Scheme Configuration**. Select Model as TSA-Hybrid and click on save button for Saving the Scheme model. Following message will appear “Save Successfully”.



The screenshot displays the 'Add TSA Scheme Configuration' interface. At the top, a dark blue header contains the title 'Add TSA Scheme Configuration'. Below the header, a red message 'Save Successfully.' is visible. The form contains three main sections: 'Scheme Type:' with a dropdown menu set to 'Centrally Sponsored Scheme', 'Scheme:' with a dropdown menu set to '9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)', and 'Model:' with two radio buttons, 'TSA Hybrid' (selected) and 'TSA'. At the bottom right, there are two buttons: 'Save' and 'Back'.

- Reset Button: To reset the filled details

## B. Return of Unspent Balances

User will return all the unspent balances and interest accrued on unspent balances lying in the savings account of CSNA to the Consolidated Fund of India for those CSS components which are onboarding from CSNA to TSA Hybrid through Bharatkosh. The SoP for this process is already mentioned on the CGA website. Link is attached herewith [OMNo1dt09042025.pdf](#)

## C. Account Migration

- a) User will follow the path: **TSA>TSA Hybrid> Manage TSA Scheme**
- b) User will select Scheme Type as CSS and its corresponding Scheme from the dropdown.
- c) After selecting Scheme type and Scheme, user needs to click on submit button. After successful submission, the following screen will appear.

Financial Management System-PFMS  
General of Accounts, Ministry of Finance

Welcome: bina yadav  
User Type: PD  
Financial Year: 2025-2026

11:48:09 AM

[yadav.hrd] Logout  
Change Password  
Login History  
English

### Manage TSA Hybrid Scheme Configuration

Scheme Type: Centrally Sponsored Scheme  
Scheme: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

Search Reset Add

Sr No.	Scheme	Model	Submitted Date	Created By	MigratedStatus	Action
1	9170-RASHTRIYA UCHHATAR SIKSHA ABHIYAN	TSA Hybrid	7/29/2025 3:01:53 PM	yadav.hrd	Pending	<div>Migrate</div> <div>Edit</div> <div>Export to Excel</div>

d) To migrate the bank accounts, user needs to click on **Migrate** button. After clicking Migrate button following message will appear.

Search Reset Add

Sr No.	Scheme	MigratedStatus
1	4068-CNADep	Pending

Are you sure to migrate all scheme agency bank accounts held in SCB from CSNA to TSA Hybrid?

Yes No

e) After clicking on Yes button, following message will appear.

Financial Management System-PFMS  
General of Accounts, Ministry of Finance

Welcome: bina yadav  
User Type: PD  
Financial Year: 2025-2026

12:32:22 PM

Change Password  
Login History  
English

### Manage TSA Hybrid Scheme Configuration

Migration request has been generated. You can check the status in next 30 minutes.

Scheme Type: Centrally Sponsored Scheme  
Scheme: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

Search Reset Add

Sr No.	Scheme	Model	Submitted Date	Created By	MigratedStatus	Action
1	9170-RASHTRIYA UCHHATAR SIKSHA ABHIYAN	TSA Hybrid	7/29/2025 3:01:53 PM	yadav.hrd	Under Process	<div>Migrate</div> <div>Edit</div> <div>Export to Excel</div>

f) After 30 minutes, migration request will be approved automatically.

#### D. Unflag the Scheme as CSNA

Scheme's Functional Ministry has to reach out to the Roll out Vertical of the PFMS to get the scheme unflagged as CSNA. After this step, the scheme will be flagged as TSA Hybrid and SNA SPARSH and PD user will be able to make Mother Sanction and Assignment Sanction for Respective components for CSS

#### E. RBI Account Mapping of CSNA

Note:

- Account Opening Form with Specimen Signature Duly Signed by Head of AB/Sub AB in Format Prescribed along with KYC/Officially Valid Documents (OVD) have to be submitted for opening of RBI account. The link is attached herewith [AccountOpeningFormsasonDt23052025.pdf](#)
  - CSNA will work as CNA upon onboarding on TSA Hybrid
- a) Agency Admin User will follow the path: **My Schemes > Register New Scheme**
  - b) Select the CSS from the grid by clicking on scheme name.
  - c) Select **Funding Agency** from the options by clicking on the radio button.
  - d) If option first will be selected as **I will receive funds directly from central government** – Then it will go to PD of the Ministry to approve it.
  - e) If option third will be selected as **I will receive fund from this agency**– then it will go the Agency admin of Funding agency.
- Note:** - For 1st level agency, funding agency is PD of the Ministry and for 2nd level agency, funding agency is 1st level agency.
- f) Once the option third is selected, click on funding agency name to select the funding agency that gets displayed on the screen.
  - g) Enter first four letters of bank name in the box provided (All banks starting with similar name will be populated). Select the Reserve Bank of India from the list.
  - h) Enter **Branch name** in the Branch Address box and click on Search button. Branches with similar name will be populated in the Branch Name dropdown. Select the Reserve Bank of India (Reserve Bank of India 6, Sansad Marg, New Delhi) branch from the list.
  - i) Enter the TSA RBI assignment Account No.

- j) Enter **Agency Name as per Bank** Type agency name same as appear in bank (RBI).
- k) Click on **Agency Account Scheme Component Mapping** hyperlink to map the components with the newly registered account and save it.
- l) After clicking component code, new screen will appear containing two new rows TSA type and PAO. After selecting TSA type Yes Option, User will select correct PAO Code from the drop-down Menu and click on Submit Button.

Register New Scheme / Bank Account

Scheme: Rashtriya Uchhatar Shiksha Abhiyan (RUSA) [9170] [Select Scheme](#)

Select Funding Agency:

☒ I will receive funds directly from central government:  
☐ I will receive funds directly from state government:  
☐ I will receive funds from this agency: [Search](#)

Bank Name: RESERVE BANK OF INDIA [Select Bank](#)  
(Enter minimum 4 characters to search Bank)

Branch Address: [Search](#) [Select Branch](#)  
Branch list will show only 50 branches in List, you can search your branch by address)

Branch Name: AGARTALA [ II FLOOR,JACKSON GATE BUILDING LENIN SARANI,AGARTALA ] { CBS }

Account No.: 121728792189  
(Only accept Alphanumeric values: A to Z, a to z, 0 to 9)

Agency Name As Per Bank: test

TSA Type: ☒ Yes ☐ No

PAO : 011751-PAO (Secondary Education & )

[Agency Account Scheme Component Mapping](#)

[Submit](#) [Reset](#)

- m) System will display **Scheme saved successfully** message

Register New Scheme / Bank Account

**Scheme Saved Successfully**

Scheme: Rashtriya Uchhatar Shiksha Abhiyan (RUSA) [9170] [Select Scheme](#)

Select Funding Agency:

☒ I will receive funds directly from central government:  
☐ I will receive funds directly from state government:  
☐ I will receive funds from this agency: [Search](#)

Note: The subsequent processes will align with the TSA Hybrid mechanism for the fully funded central components of the Centrally Sponsored Schemes (CSS).