

**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

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Date: 08/10/2024

OFFICE MEMORANDUM

Sub: Standard Operating Procedure for 1st and 2nd Government Agencies intending to function both as a funding agency as well as recipient agency

The undersigned is directed to refer to Ministry of Finance DoE OM of even no. dated 21st May'2024 and subsequent OM of even no. dated 30th May'2024 regarding the revised procedure of fund flow under Central Sector Schemes and to forward the Standard Operating Procedure for 1st and 2nd Government Agencies intending to function both as a funding agency as well as recipient sub-agency through separate accounts in RBI and Scheduled Commercial Bank respectively for implementation of schemes migrating to TSA Hybrid.

This issues with the approval of Competent Authority.

Hemant
08/10/2024

(Hemant Gupta)
Asstt. Controller General of Accounts

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:

1. PPS to Additional Secretary (PFS), Department of Expenditure, Ministry of Finance
2. PS to Additional CGA (PFMS)
3. Sr.AO (GIFMIS) to upload a copy on CGA's website

STANDARD OPERATING PROCEDURE FOR SAME AGENCY AS FUNDING AGENCY AS WELL AS RECIPIENT AGENCY UNDER TSA HYBRID

1. 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.

At present in TSA hybrid, Central Nodal Agency/ Funding Agency assigns drawing limit to the bank account of Recipient agency, i.e. Government Agencies (Level-2) or Private Agencies (level-2). The available drawing limit gets reduced by the extent of utilization.

Few Ministries have approached O/o CGA that in some case, same agency is required to act as Funding Agency as well as Recipient Agency. Accordingly, a new functionality has been introduced wherein funding agency can also act as recipient agency. The CNA has to register RBI Account for acting as funding agency and flag the Savings Bank Account in Scheduled Commercial Bank as TSA Hybrid to act as Recipient Agency. Thereafter it can assign drawing limit to self as recipient agency and further assign limit to child agencies for raising claims.

2. The steps to be followed by Autonomous Bodies (ABs)/Funding Agency/CNA for assigning drawing limit to self as Recipient Agency

2.1 Registering Funding Agency as Recipient Agency

Firstly, the agency needs to register, validate and approve its Recipient Agency Savings Bank Account opened in Scheduled Commercial Bank. Then, the Funding agency having RBI Assignment Account has to be registered as Recipient Agency by **flagging the savings account as TSA Hybrid** in the following manner:

- a) Agency Admin User will follow the path: **TSA > TSA Hybrid > TSA Account Flagging**

The screenshot displays the PFMS interface. At the top, the header includes the Government of India logo, the text 'Public Financial Management System-PFMS (formerly CPMS)', and the user information: 'Welcome: TSA TESTING GG, User Type: AGENCYADM, Agency: Agency Of TSA, Agency Unique Code: TSA00002022, Financial Year: 2024-2025'. The left sidebar contains a navigation menu with items like AdhocReports, BharatKosh Reports, Home, Scholarship Management, User Manuals, TSA, E-Payment, Health Module, and Agency. The main content area is titled 'Add TSA Hybrid Account Flagging' and contains the following fields:

- Scheme:** 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE
- Bank Account:** 52365685964
- Project:** --Select--
- Account Type:** TSA Hybrid Holding Account
- From:** Central Government Parent Agency

A 'Submit' button is located at the bottom right of the form. The bottom navigation bar shows the current path: TSA > TSA Hybrid > Manage Account Flagging > TSA Account Flagging.

- b) Select **Scheme and Bank Account No** from the drop down menu. User needs to select **Scheduled Commercial Bank Savings A/c** as RBI account cannot be flagged as TSA Hybrid Account.
- c) Select Account Type as **TSA Hybrid**
 - If Received Funds From as **Central Government** is selected, And if it is already marked as TSA Hybrid A/c, message will be displayed **“The Selected Account Number is already marked as Hybrid Account”**.

The screenshot shows the 'Add TSA Hybrid Account Flagging' form. A red error message at the top states: "The Selected account number is already marked as Hybrid Account." The form fields are as follows:

- Scheme:** 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE
- Bank Account:** 8800990012345
- Project:** --Select--
- Account Type:** TSA Hybrid Holding Account
- Received Funds From:** Central Government Parent Agency

A 'Submit' button is visible at the bottom right of the form.

- d) Select Received Funds From as **Central Government** or **Parent Agency** as the case may be.
- e) Select Funding Agency if radio button of Parent Agency is ticked previously. If Central Government is ticked, there is no need to search for parent agency. Then Click **Submit**.

The screenshot shows the 'Add TSA Hybrid Account Flagging' form with the following configuration:

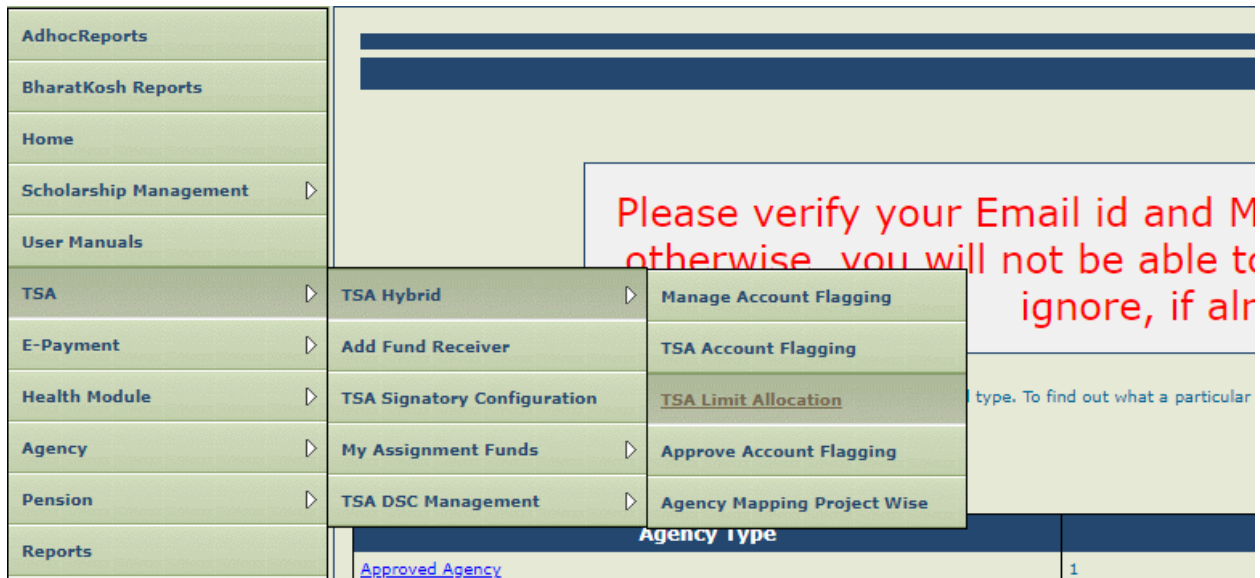
- Scheme:** 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE
- Bank Account:** 8800990012345
- Project:** --Select--
- Account Type:** TSA Hybrid Holding Account
- Received Funds From:** Central Government Parent Agency
- Funding Agency:** Agency Of TSA [TSA00002022] (with a 'Select' button next to it)

A 'Submit' button is located at the bottom center of the form.

Account flagging will be available for approval at PD/1st level agency admn user after submission by 1st level/2nd level agencies respectively as per their requirement. Programme Division /1st level AgencyAdmn User will follow the path: **TSA > TSA Hybrid > Approve Account Flagging** and approve the account flagging.

2.2 Limit Allocation to Self

- a) Agency Admin User will follow the path: **TSA > TSA Hybrid > TSA Limit Allocation**



Screen will appear as below :

- b) Select **Hierarchy Level**
- c) Select **Bank Account** Number from drop down menu. Bank account should be of RBI for limit allocation to self.
- d) Select **State** as Central.
- e) Select Sanction Number from **Received Sanction List** and click on **Add** button.
 - Details will appear with respect to Sanction Number, Function Head, Received Amount in Assignment Account and Sanction Balance Amount.
- f) Select Allocation Done For as **Self Allocation**.
 - If the radio button of Allocation done for **Child Agencies** is selected with RBI account number, system will not allow the allocation. Allocation to child agencies can only be done through TSA Hybrid marked account.
- g) Enter **Agency Name / Unique Code** and then click **Search**.

Two tables / grids will appear. First grid is for Funding Agency and second grid is for Recipient Agency. Agency code will be the same during self-allocation.

- i. In first table, the expenditure limit for child agencies is auto-populated based on Total limit – expenditure limit set by the user.

- ii. The field for Balance child’s limit is not applicable for such cases and may be ignored.
- iii. In the second table, Total limit is auto-populated from “Limit for Child Agencies” field of first table.
- iv. In the second table, Expenditure Limit is disabled and set with zero limit as the expenditure to be incurred by this agency can only be done through its Assignment Account and not from its Commercial Bank Account.
- v. In second table, Limit for child agencies is calculated as Total Limit – Expenditure limit and same may be assigned to below child agencies.

Add/Update Drawing Limits

Scheme : * 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE Hierarchy Level : * State Level
 Bank Account : * 99897795544 State : * CENTRAL
 Received Sanction List : * Select Sanction Number Add Allocation Done For : * Self Allocation Child Agencies Allocation
(Enter minimum 3 characters to Sanction Number)

Transaction ID	Sanction Number	Function Head	Amount Received	Sanction Balance Amount	Remove
C092021299073	test123	207000800060001	100000	40000	X

Note - Self allocation is only applicable if agency have both TSA and TSA Hybrid account

Search Agency for Limit Allocation

Agency Name : Unique Code :
 Agency Type : --All--

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	Action
DLIN00002686	XXXXXXXXXXXXXXXXXXXX	100000	40000	60000	40000	0	0	No	<input type="button" value="Save"/>

Agency Code	Recipient Agency Name	Total Limit	Expenditure Limit	Limit for Child Agencies	Balance Expenditure Limit	Balance Child's Limit	Total Expenses	Is Consolidation Agency	Action
DLIN00002686	XXXXXXXXXXXXXXXXXXXX	60000	0	60000	0	0	0	Yes	

Note: Self-Allocation is only applicable wherein Agency has both TSA and TSA Hybrid Accounts.

As and when the allocation is done for **its child agencies** just below the hierarchy after selecting **TSA Hybrid Account**, the only difference will be that the first table will be disabled in this case and, in the grid below: total limit and expenditure limit of the child agencies down the line can be filled in manually as per the requirement.

Add/Update Drawing Limits

Scheme : * 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE Hierarchy Level : * Dist Level
 Bank Account : * 8800990012345 State : * CENTRAL
 Received Sanction List : * Select Sanction Number Add Allocation Done For : * Self Allocation Child Agencies Allocation
(Enter minimum 3 characters to Sanction Number)

Transaction ID	Sanction Number	Function Head	Amount Received	Sanction Balance Amount	Remove
C092021299073	test123	207000800060001	100000	40000	X

Search Agency for Limit Allocation

Agency Name : Unique Code :
 Agency Type : --All--

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	Action
DLIN00002686	XXXXXXXXXXXXXXXXXXXX	60000	0	60000	0	0	0	Yes	

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	Action
DLIN00002686	XXXXXXXXXXXXXXXXXXXX	60000	20000	40000	20000	40000	0	No	<input type="button" value="Save"/>

Further procedure for allocation to child agencies, claim generation and approval remains same as explained in TSA Hybrid User Manual.