

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

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

File No. I-104001/2/2022-ITD-CGA/160

Date: 03-02-2026

OFFICE MEMORANDUM

Sub: Standard Operating Procedure for claim processing through “e-Print Payment Advice” Mode of Payment

The undersigned is directed to refer to the OM No. 3/(06)/PFMS/2023 dated 21-05-2024 of the Department of Expenditure, Ministry of Finance containing the Master Circular for CNA Model outlining the procedure for release of funds under Central Sector Schemes and to forward the Standard Operating Procedure for processing of claims through e-sign authorization based PPA generation by Implementing Agency Users.

2. The aforementioned SOP is intended to facilitate agencies operating in remote locations or with limited technical infrastructure, where undertaking DSC-based e-Payments has been challenging due to constraints in accessing secure and reliable internet resources.

3. Therefore, it is requested that the enclosed SOP be circulated extensively to all Implementing Agency Users.

This is issued with the approval of the competent authority.


(Deepak Gupta)
Asstt. Controller General of Accounts

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

Public Financial Management System

(PFMS- GIFTMIS)

TSA HYBRID Module

Standard Operating Procedure for Claim Processing through e-PPA mode

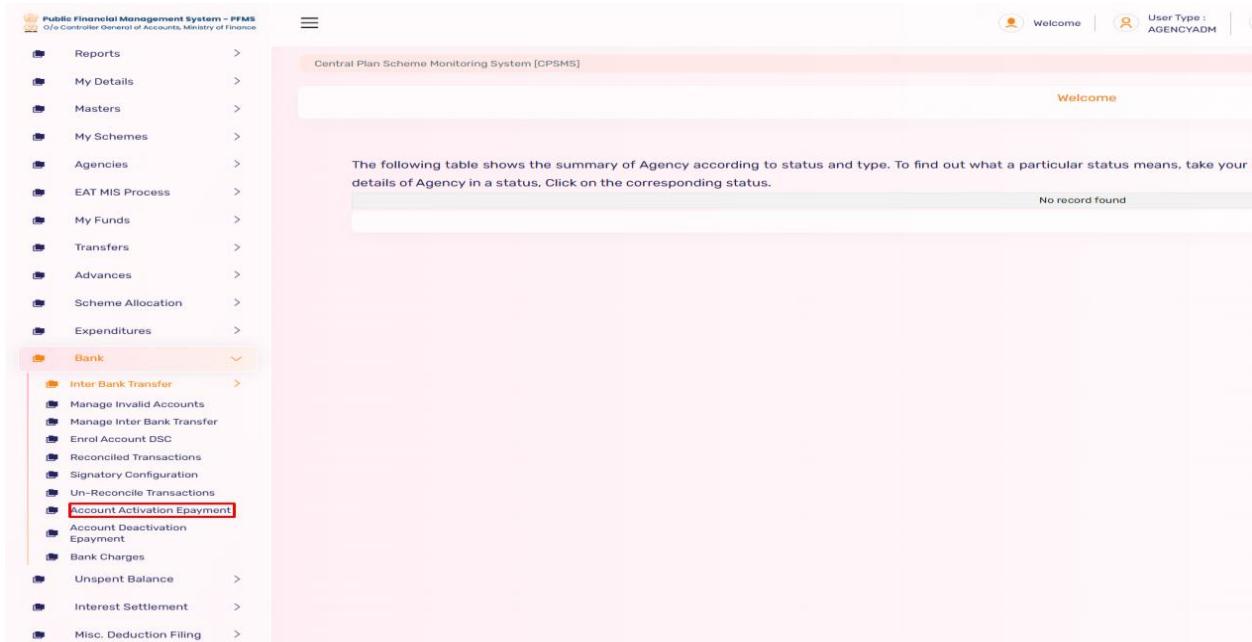
January 2026

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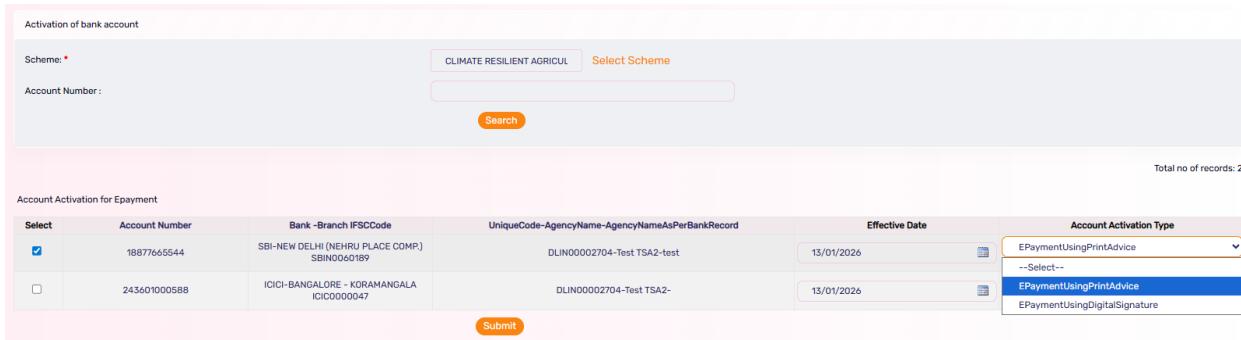
1 Activation of Account for authorizing “e-Print Payment Advice” mode of Payment

Agency Admin has to login into PFMS and follow the path: Bank → Account Activation Epayment



The screenshot shows the PFMS interface with a sidebar on the left containing various menu items. The 'Bank' section is expanded, and the 'Account Activation Epayment' option is highlighted with a red box. The main content area displays a table with a summary of agency status, with a note that no records were found.

User has to select the “Scheme” and then search. The below page will appear.



The screenshot shows the 'Activation of bank account' page. The 'Select Scheme' dropdown is open, showing 'CLIMATE RESILIENT AGRICUL' and 'Select Scheme'. The 'Search' button is visible below the dropdown. The 'Account Activation for Epayment' table shows two rows of account information. The 'Account Activation Type' dropdown menu is open, showing options like 'EPaymentUsingPrintAdvice', 'EPaymentUsingDigitalSignature', and 'EPaymentUsingPrintAdvice' (selected).

From the “Account Activation Type” dropdown, select “EPaymentUsingPrintAdvice” option and then click on “Submit”.

User Guide – Maker and Checker Process - TSA Hybrid

Account will be activated for disbursal of payments through e-sign based PPA generation mode of e-Payments.

NOTE:

- Only one mode of e-Payment should be activated for one account at one point of time.
- Deactivation of any mode of e-Payment can only be done when no claims are in pipeline.
- There is no need for signatory configuration in e-sign based PPA generation mode of payment. Any Agency Data Approver (Checker user) who approves the claim will also e-sign the claim. Agency DA can only generate “Print Payment Advice”, once the funds are received from RBI to concerned savings Account.
- Once the PPA is generated, the Agency DA User has to submit the signed copy of Advice to concerned bank branch. Expiry of e-PPA is 15 days after approval of TSA Hybrid claim.

2 Creating a New Claim by Child Agency Maker

Following are the steps to be followed for making claims at Agency Maker Level:

Step 1: Accessing the Dashboard

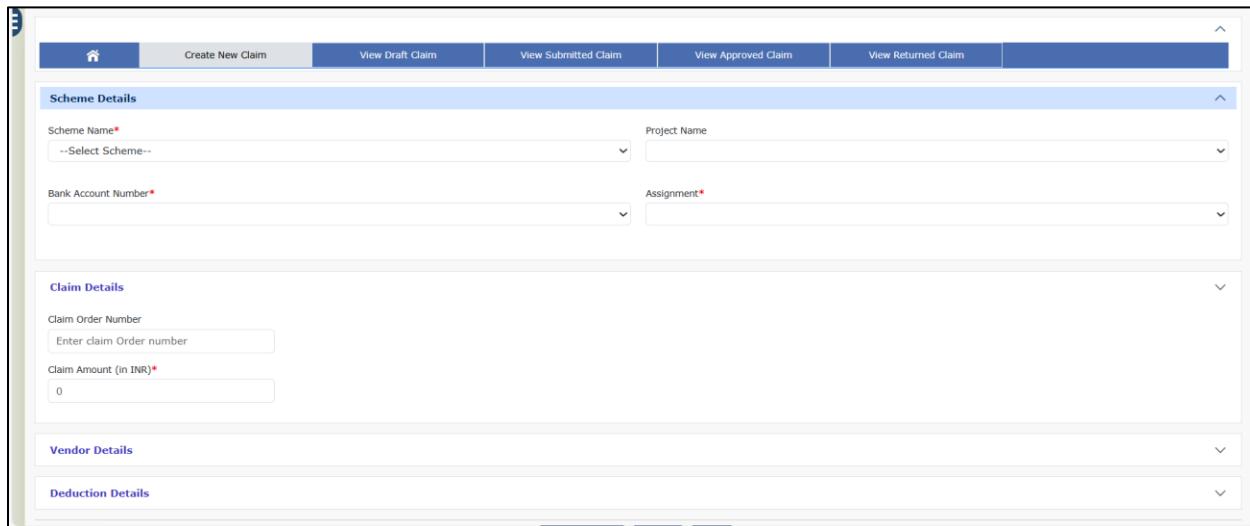
- Child Agency Maker must log in to the PFMS portal (<https://pfms.nic.in/>) and navigate to **TSA Hybrid Dashboard** by clicking on collapsed menu icon at the left side.



From the dashboard, select the **Create New Claim** option or click on **Create New Claim** tab from the Menu Bar. The **Create New Claim** interface consists of four main sections:

- i. Scheme Details
- ii. Claim Details
- iii. Vendor Details
- iv. Deduction Details

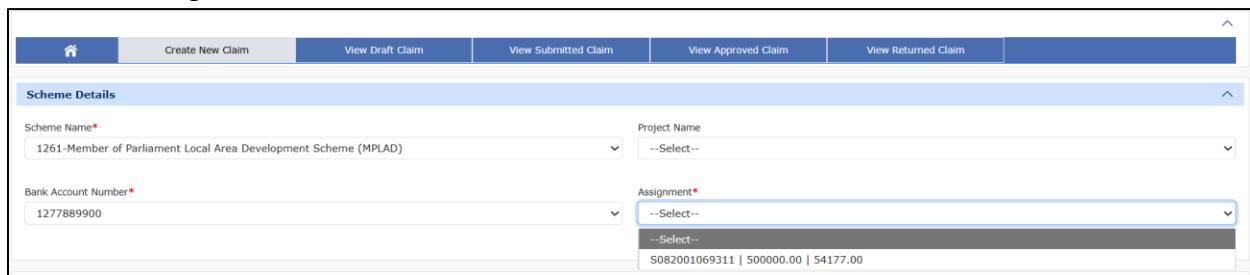
Upon selection, the following screen will appear.



The screenshot shows the 'Create New Claim' interface with the 'Scheme Details' section expanded. It includes fields for Scheme Name (dropdown menu), Project Name (dropdown menu), Bank Account Number (dropdown menu), and Assignment (dropdown menu). Below this, the 'Claim Details' section is expanded, showing fields for Claim Order Number (text input) and Claim Amount (text input). The 'Vendor Details' and 'Deduction Details' sections are also present but collapsed.

Step 2: Entering Scheme Details

- a. Select the appropriate **Scheme**, **Project** (if applicable), and **Bank Account Number** from the dropdown menus.



The screenshot shows the 'Create New Claim' interface with the 'Scheme Details' section expanded. The 'Scheme Name' dropdown is set to '1261-Member of Parliament Local Area Development Scheme (MPLAD)'. The 'Assignment' dropdown is open, showing a list of options, with the first item 'S082001069311 | 500000.00 | 54177.00' selected. Other options in the list include '--Select--' and 'S082001069311 | 500000.00 | 54177.00'.

- b. Based on your selection, the corresponding **Assignment List** will be displayed.
- c. Choose the desired **Assignment**. The **Assignment Grid** will then be shown, including:

- Transaction ID
- Limit Assigned
- Available Balance

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

The screenshot shows a 'Scheme Details' section with fields for Scheme Name (1261-Member of Parliament Local Area Development Scheme (MPLAD)) and Project Name (dropdown). Below are fields for Bank Account Number (1277889900) and Assignment (dropdown). A table grid displays assignments with columns: Transaction ID (5082001069311), Limit Assigned (500000), Available Balance (54177), and Remove (button with a red X). The Remove button is highlighted in the image.

Step 3: Entering Claim Details

a. Manually enter the Claim Order Number. Once entered:

- A field to upload the **Claim Order Document** will appear.
- **Date** field will also be enabled. Upload the document and enter the appropriate date.

b. Enter the **Claim Amount**.

The screenshot shows a 'Claim Details' section with a 'Claim Order Number' field containing 'Test Order', a 'Date' field showing '17/07/2025', a 'Claim Amount (in INR)*' field containing '1080', and a file upload section with a 'Choose File' button, a 'No file chosen' message, an 'Upload' button, and a 'Remove' button. A message 'File Uploaded: MAIL 2.pdf' is displayed below the upload area.

Step 4: Entering Vendor Details

a. Input vendor details. You can add one or multiple vendors (vendors must already be mapped in the system).

The screenshot shows a 'Vendor Details' section with radio buttons for 'Individual Payment' (selected) and 'Bulk Payment'. Below are buttons for 'Select Vendor' and 'Add Vendor'.

You may also upload vendor details using a pre-prepared Excel file (useful for bulk payments such as salary disbursements).

For Single/Multiple Vendor Payments:

- Click on **Individual Payment**.
- Add one or more vendors by selecting them from the dropdown.

iii. Click on **Search** Hyperlink. List of Vendors will appear with its vendor code. User can search the Vendors by Vendor Name or Vendor Account Number or Vendor Unique Code. Select the vendor.

iv. Select the vendor.

v. Click on **Add vendor**. A grid will display the vendor's auto-populated details:

- Vendor Name
- Account Number
- IFSC Code

vi. Select the Component from the Component list against which payment is to be made to vendors.

The screenshot shows the 'Claim Details' section of a software interface. It includes fields for 'Transaction ID' (S082001069311), 'Limit Assigned' (500000), 'Available Balance' (54177), and a 'Remove' button. The 'Vendor Details' section shows 'Individual Payment' selected, a dropdown for 'Select Vendor' (VIKAS19 | VABRGA00058003), and a table for 'Vendor Name' (VIKASH JHA | VABRBU00017841) with an account number (215487896). The 'Components' section lists various categories with a tree view, and a 'Remove' button is visible. The 'Deduction Details' section is partially visible at the bottom.

vii. Enter the Gross Amount.

The screenshot shows the 'Vendor Details' section. It includes 'Individual Payment' selected, a dropdown for 'Select Vendor' (VIKAS19 | VABRGA00058003), and an 'Add Vendor' button. Below is a table for 'Vendor Name' (VIKASH JHA | VABRBU00017841), 'Account Number' (215487896), 'IFSC Code' (HDFC0000937), 'Components' ([1]Test), 'Gross Amount' (1000), and a 'Remove' button.

To add multiple vendors, user can select the vendors from the dropdown and add them. Remove button (X) may be used to delete the vendor from the list.

The screenshot shows the 'Vendor Details' section with two vendors added. The table includes columns for 'Vendor Name', 'Account Number', 'IFSC Code', 'Components', 'Gross Amount', and 'Remove'. The first vendor (VIKASH JHA | VABRBU00017841) has a gross amount of 1000. The second vendor (VIKAS19 | VABRGA00058003) has a gross amount of 80.

Note: The total gross amount of all vendors must be equal to the overall Claim Amount.

For Bulk Payments: If user want to add many vendors at once:

i. Select **Bulk Payment** radio button option.

This screenshot shows the 'Vendor Details' section. It includes a radio button for 'Individual Payment' and a checked radio button for 'Bulk Payment'. Below this is a 'Customization Name' field containing 'FY 2025-26 Excel payment[Self]'.

ii. 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

This screenshot shows the 'Report Details' section. It displays a table titled 'Vendor Details for Bulk Upload : "FY 2025-26 Excel payment[Self]"'. The table includes columns for 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.), and Net Payable (In Rs.). The table contains data for two vendors: 'VendorTSATest2' and 'VIKAS19', with various deduction entries like TDS, IT, and GP.

iii. Choose the required excel sheet (excel based bulk customization file) to auto-populate pre-filled vendor details in a grid.

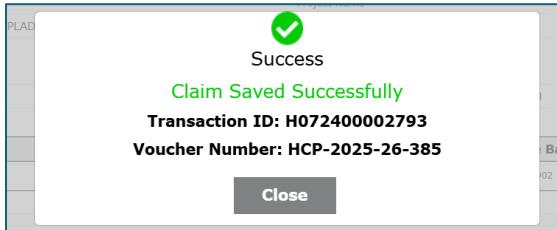
Note: Deduction details are automatically populated from the uploaded Excel file and displayed under the **Report Details** section. This replaces the manual **Deduction** section.

Step 5: Submitting the Claim

a. In case of Individual Payment, the Deduction Details section will auto-populate based on the vendors selected. User can add the required deductions in the table and can select more than one category of deduction by clicking on “+” button.

This screenshot shows the 'Deduction Details' section. It includes a radio button for 'Yes' and 'No'. Below is a table with columns for Vendor Name, Gross Amount, Deductions, Net Amount, and Remove. The table shows two rows of data with deduction categories like 'Contributory Pension Scheme' and 'Accommodation Recovery'.

b. Click **Save as Draft** if you wish to save the claim for submission at a later time. A confirmation popup will confirm the claim is saved as draft.



- c. To submit the claim, click **Submit**. A confirmation popup will appear—click **OK** to proceed.
- d. Upon successful submission, a final confirmation popup will be displayed. The claim will then be available for the Agency Checker to approve.

Claim Amount (in INR)*
1080

training.pfms.gov.in says

Do you want to submit the claim for Rs. 1080.

Vendor Details

Individual Payment Bulk Payment

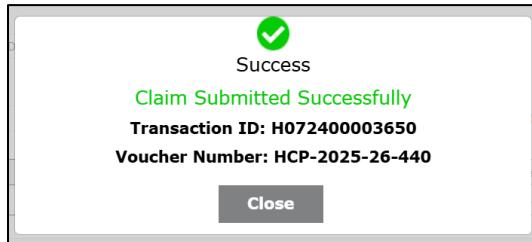
Select Vendor*
Enter Vendor Name

Vendor Name	Account Number	IFSC Code	Components	Gross Amount	Remove
VIKASH JHA VABRBU00017841	215487896	HDFC0000937	[1]Test <input type="button" value="Select"/>	1000	<input type="button" value="X"/>
VIKAS19 VABRGA00058003	660977559	HDFC0005523	[15]Administrative Expenses <input type="button" value="Select"/>	80	<input type="button" value="X"/>

Deduction Details

Yes No

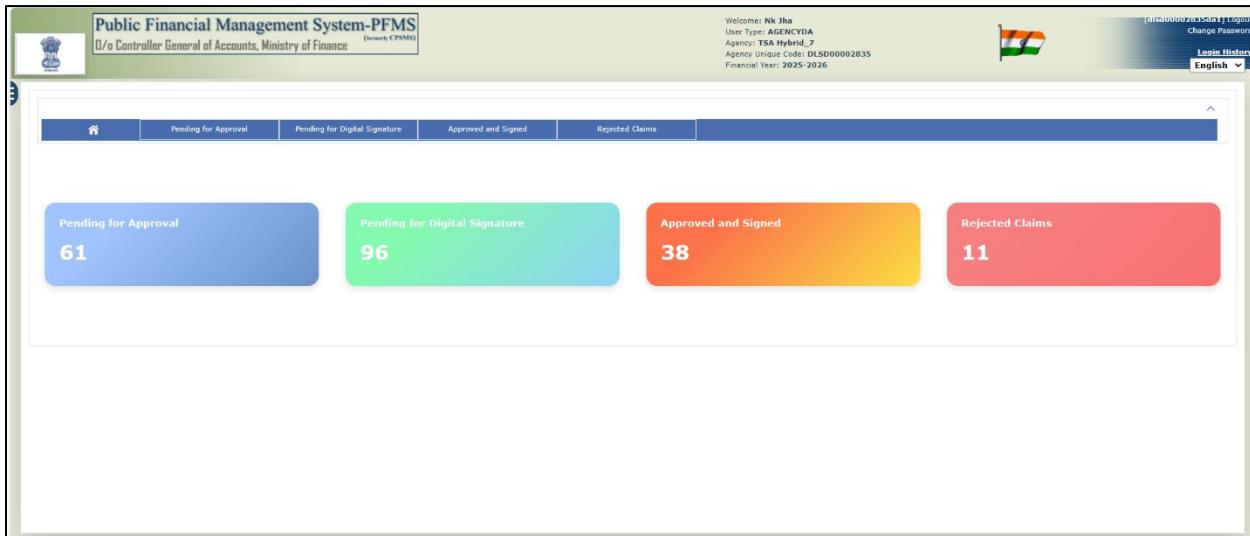
Vendor Name	Gross Amount	Deductions			Net Amount	Remove
VIKASH JHA VABRBU00017841	1000	Category	Amount	Add <input type="button" value="⊕"/>	990	<input type="button" value="X"/>
		Contributory Pension Scheme	10	<input type="button" value="⊕"/>		
VIKAS19 VABRGA00058003	80	Accommodation Recovery	8	<input type="button" value="⊕"/>	72	<input type="button" value="X"/>



3 Claim Approval Process at Child Agency Checker Level

1. Accessing the Dashboard

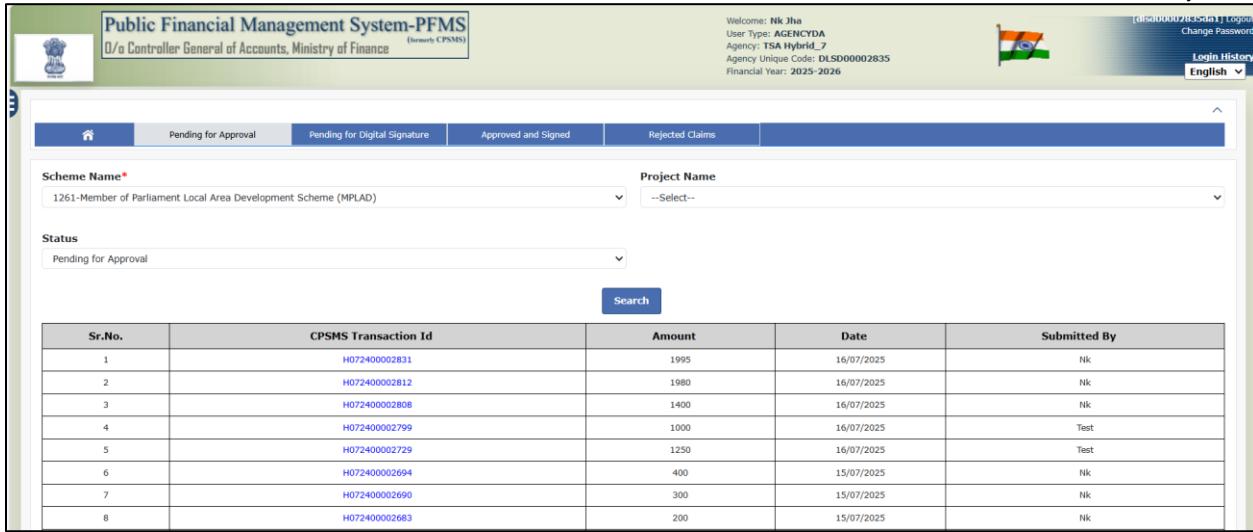
- a. Child Agency Checker must log in to the PFMS portal (<https://pfms.nic.in/>) and navigate to **TSA Hybrid Dashboard** by clicking on collapsed menu icon at the left side.



2. Approving/Returning Claim by Agency Checker

- a. Navigate to the **Pending for Approval** option on dashboard or click on **Pending for Approval** tab from the Menu Bar.
- b. The table containing the list of all pending for approval claims will be appeared on the screen automatically.

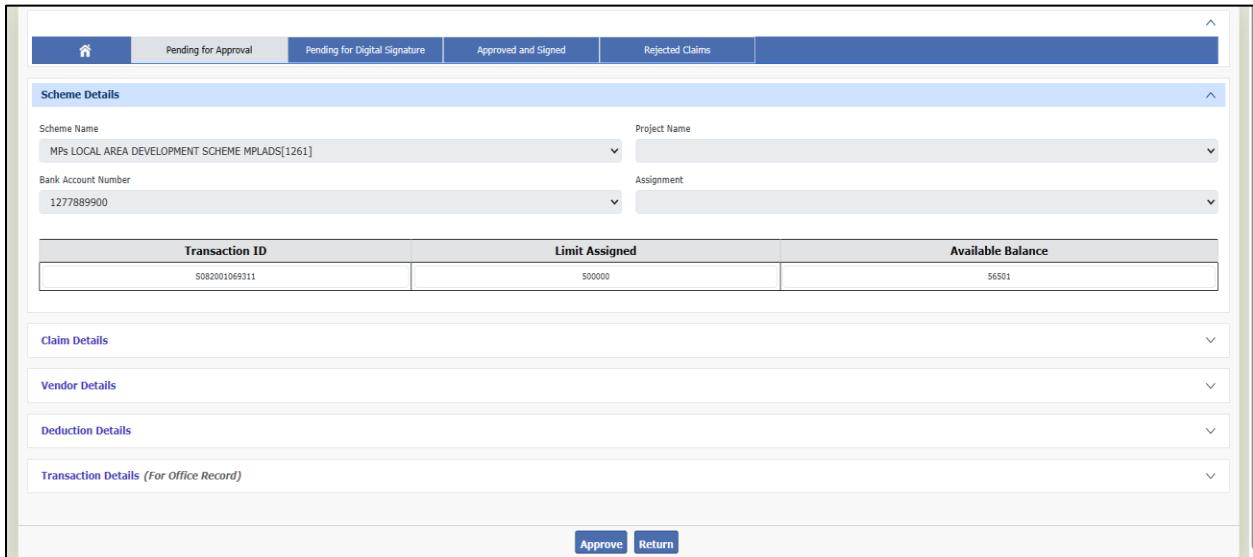
User Guide – Maker and Checker Process - TSA Hybrid



The screenshot shows a search results page for pending claims. The table has the following data:

Sr.No.	CPSMS Transaction Id	Amount	Date	Submitted By
1	H072400002831	1995	16/07/2025	Nk
2	H072400002812	1980	16/07/2025	Nk
3	H072400002808	1400	16/07/2025	Nk
4	H072400002799	1000	16/07/2025	Test
5	H072400002729	1250	16/07/2025	Test
6	H072400002694	400	15/07/2025	Nk
7	H072400002690	300	15/07/2025	Nk
8	H072400002683	200	15/07/2025	Nk

c. In case, there is a requirement to check the pending for approval claim against specific scheme, user can 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.



The screenshot shows a detailed view of a pending claim. The Transaction ID section shows:

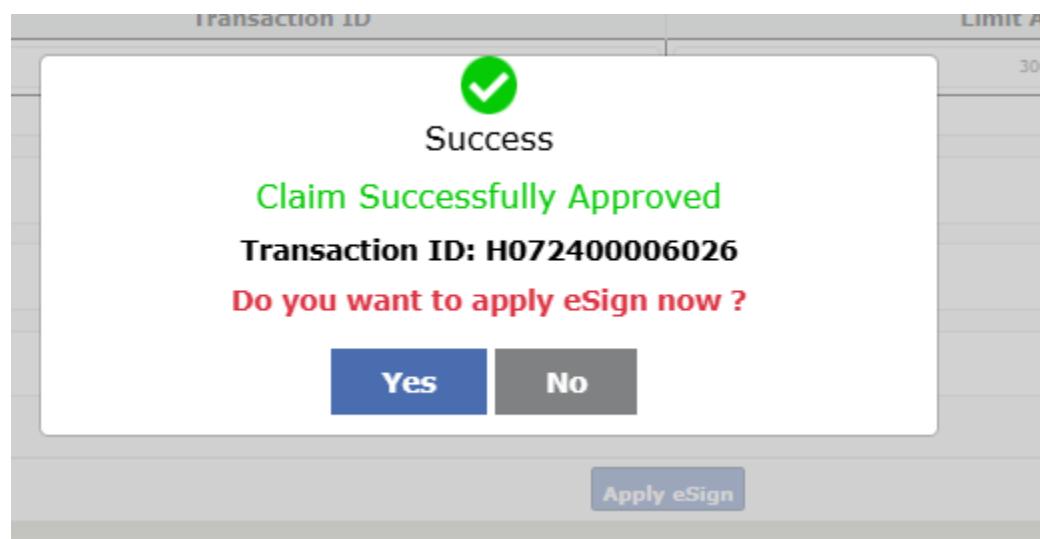
Transaction ID	Limit Assigned	Available Balance
S082001069311	500000	56501

d. 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.

e. Agency Checker user verifies all details and selects either

- Approve** button - A confirmation message will appear. To proceed with Digital Signature right away, user will click on **Yes** button and will automatically

User Guide – Maker and Checker Process - TSA Hybrid redirect to the apply e-Sign page. On clicking **No** button user can keep the claim for later e-signing.



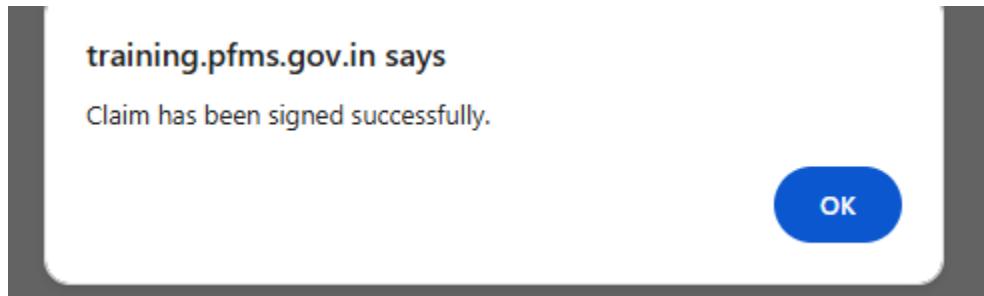
- ii. **Return** Button - The claim will be sent back to the Agency Maker for editing and resubmission.

3. Applying e-sign by Agency Checker

- a. Navigate to the **Pending for Digital Signature** option on dashboard or click on **Pending for Digital Signature** tab from the Menu Bar.
- b. The table containing the list of all claims pending for e-signing will be appeared on the screen automatically.

<input type="checkbox"/> <input checked="" type="checkbox"/> Scheme Name: 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE <input type="button" value="Search"/> <input type="button" value="Reset"/>			
<input type="checkbox"/> <input checked="" type="checkbox"/> Account Number: 243601000588 <input type="button" value="Search"/> <input type="button" value="Reset"/>			
<input type="checkbox"/> <input checked="" type="checkbox"/> Payment Transaction ID: <input type="button" value="Search"/> <input type="button" value="Reset"/>			
Select All	Scheme Name	Transaction ID	Amount
<input checked="" type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006026	7
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006108	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006106	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006104	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006102	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006082	4
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006078	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006074	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006072	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006070	3
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006068	4
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006066	4
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006064	4
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006062	5
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006060	3
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006058	4
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006056	3
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006054	2
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006052	3
<input type="checkbox"/>	CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006050	3

- c. In case, there is a requirement to check the claims pending for DSC against specific scheme, user can select **Scheme Name** and **Project Name** if applicable. User may also enter Payment Transaction ID to search specific claim file. Click on **Search** button. A table will appear displaying all claims pending for DSC, including the Scheme Name, Transaction ID, Amount and Action.
- d. Select one or more claims and click **Apply eSign** button.



- e. The above message will appear after necessary Aadhar authentication through OTP.
- f. 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

4. Viewing Approved and Digitally Signed Claims

- a. Navigate to the **Approved and Signed** option on dashboard or click on **Approved and Signed** tab from the Menu Bar.
- b. The table containing the list of all claims approved and digitally signed will be appeared on the screen automatically to view all digitally signed transactions.
- c. In case, there is a requirement to check the claims approved and signed against specific scheme, user can select **Scheme Name** and **Project Name** if applicable. User may also enter Payment Transaction ID to search specific claim file. Click on **Search** button. A table will appear displaying all approved and digitally signed claims, including the Scheme Name, Transaction ID, Amount and Date.
- d. User can also generate **PPA (Print Payment Advice)** by clicking on the Hyperlink provided on the Transaction ID. An error will popup if the funds against the selected claim has not been received from RBI in the Savings Account of the Recipient Agency.

The amount is still pending from RBI. Hence, printing of the PPA is not possible at this stage.

Scheme Name: 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE

Payment Transaction ID:

Search Reset

Scheme Name	Transaction ID	Amount	Date
CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006026	7	13/01/2026
CLIMATE RESILIENT AGRICULTURE INITIATIVE	H072400006076	3	22/12/2025

4 Fund Transfer Approval – Funding Agency Level

Steps:

- Funding Agency Checker must log in to the PFMS portal (<https://pfms.nic.in/>) and navigate to TSA Hybrid Fund Transfer Menu by clicking on collapsed menu icon at the left side. The interface displays two tabs:
 - Pending for DSC** – Transactions awaiting digital signature.
 - Already Signed** – Transactions already signed.

- Pending for DSC at Funding Agency Checker Level:** The table containing the list of all the transactions pending for DSC will be appeared on the screen automatically under Pending for DSC tab.

Select All	Fund Transfer ID	Number of Recipient Agencies	Amount
<input type="checkbox"/>	C092021300240	2	1011
<input type="checkbox"/>	C092021300203	1	1000
<input type="checkbox"/>	C092021300191	1	2100
<input type="checkbox"/>	C092021300195	1	10
<input type="checkbox"/>	C092021300181	1	1000
<input type="checkbox"/>	C092021300177	1	1000
<input type="checkbox"/>	C092021300168	1	90
<input type="checkbox"/>	C092021300166	1	100
<input type="checkbox"/>	C042500000354	1	70
<input type="checkbox"/>	C042500000352	1	400
Total Amount (Rs:)			6781

- In case, there is a requirement to check transaction against specific scheme, user can select **Scheme Name** and **Project Name** if applicable.
- The **RBI Account Number** field will be auto populated.
- Click on **Search** button.
- Click on the **View Assignment** hyperlink to view related assignments based on the selected **Scheme** and **Bank Account Number**.
- A table will appear displaying all transactions pending for DSC, including the Amount Fund Transfer ID and Number of Recipients agencies

g. Select one or more transactions and click **Apply DSC or Apply**. The digital signature process will proceed, and the transaction will be forwarded to the RBI for payment processing.

List of Assignments				
Transaction ID	Sanction Number	Sanction Date	Total Amount	Balance Amount
S082001069311	TEST MPLAD	28/04/2025	50000000	4990939
Grand Total (Rs:)			50000000	4990939

Close

C092021300195 1 10

h. Click on the **No. of Recipient Agencies** hyperlink to view the files that have been consolidated for processing at the Funding Agency level.

List of Recipient Agencies of Fund Transfer Id : C092021300240				
Consolidation ID.	Recipient Agency Name	Bank Account Number	Consolidated Amount	Consolidation Date & Time
PCCI1362	TSA Hybrid[UPGR00017488]	1277889900	1000	03/07/2025 11:10:55
PCCI1370	TSA Hybrid[UPGR00017488]	1277889900	11	14/07/2025 15:22:20
Grand Total (Rs:)			1011	

Close

1 10

i. Click on the **Consolidation ID** hyperlink to view how many files have been grouped for visibility at the **Recipient Agency** level.

List of Claim for Consolidation ID: PCCI1362			
Transaction ID.	Child Agency Name	Bank Account Number	Claim Amount
H072400002318	TSA Hybrid_7 [DLSD00002835]	1277889900	1000
Grand Total (Rs:)			1000

Close

C092021300195 1 10

2. Viewing Fund Transfers Already Approved by Funding Agency Checker

- Go to the **Already Signed** tab to view all transactions that have been approved and signed by the Checker at the Funding Agency level.
- The table containing the list of all the transactions already approved and signed will be appeared on the screen automatically under **Already Signed** tab.
- In case, there is a requirement to check transaction against specific scheme, user can select **Scheme Name** and **Project Name** if applicable.
- The **Bank Account Number** field will be auto populated. Click on **Search** button.

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Fund Transfer

Fund Transfer ID	Number of Recipient Agencies	Amount
C042500000277	1	460
C042500000321	1	100
Total Amount (Rs:)		560

e. User will be able to view all the signed Fund Transfer IDs.

NOTE:

- a) E-PPA mode of payment **cannot** be used by Funding Agencies for fund transfer process as RBI will not accept the physical PPA for disbursement of funds from Assignment Accounts.
- b) As the e-PPA expiry date is 15 days from generation of advice at PFMS, Funding Agencies are advised to approve the fund transfer as earlier as possible so that the signed PPA can be submitted to concerned banks by the Implementing agencies well within the stipulated time.