MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS,
GIFMIS – PFMS

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

File No. I-104001/3/2025-ITD-CGA /1   Date: 09/04/2025

OFFICE MEMORANDUM

Sub: Standard Operating Procedure for deposit of unspent balance by CNA user for onboarding of schemes from CNA Model-2 to CNA Model-1/1A

The undersigned is directed to refer to the Ministry of Finance Department of Expenditure O.M. of even no. dated 21.05.2024 containing Master Circular regarding revised procedure for flow of funds under Central sector Schemes, and to state that the unspent funds lying in the savings account of CNA under Model-2 are to be returned to the Consolidated Fund of India for those Central Sector Schemes which are onboarding from CNA Model-2 to CNA Model-1 through Bharatkosh.

2. It is to apprise that only after the deposit of unspent balances and interest accrued on unspent balances by concerned agencies, schemes can be marked as TSA in PFMS by the concerned team of the PFMS Division. Accordingly, a SOP for the deposit of unspent balance by CNA users for onboarding of schemes from CNA Model-2 to TSA/TSA Hybrid has been circulated vide this office OM No. I-104001/2/2022-ITD-CGA/149-152 dated 14.08.2024.

3. In light of the recent developments in the Bharatkosh utility after the introduction of CPIN 2.0, the Standard Operating Procedure for the deposit of unspent balances by concerned agencies for onboarding of schemes from CNA Model-2 to TSA/TSA Hybrid is reiterated herewith and forwarded with a request to get it circulated to concerned Agencies.

This issues with the approval of the Competent Authority.

(Anupam Raj)
Dy. 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:

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

STANDARD OPERATING PROCEDURE FOR DEPOSIT OF UNSPENT BALANCES BY AGENCIES FOR ONBOARDING OF SCHEMES FROM CNA MODEL-2 TO CNA MODEL-1/1A

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.

In compliance with Ministry of Finance Department of Expenditure O.M. of even no. dated 05.02.2024 and subsequent OM dated 21.05.2024 containing Master Circular regarding revised procedure for flow of funds under Central sector Schemes, the unspent funds lying in the savings account of CNA under Model-2 are to be returned to the Consolidated Fund of India for those Central Sector Schemes which are onboarding from CNA Model-2 to CNA Model-1 through Bharatkosh. Only after deposit of unspent balances and interest accrued on unspent balances by concerned agencies, schemes can be marked as TSA in PFMS by concerned team of PFMS Division.

2. Deposit of Interest accrued in CNA account: - Interest accrued on the unspent balances by CNA may be remitted and settled through PFMS as per the current procedure last notified in Ministry of Finance PFMS O.M. F. No. V-11/1/2020/PFMS (Part-3) dated 08.01.2024.

3. Deposit of unspent balance: - The principal amount of unspent balances will be deposited directly through Bharatkosh mandatorily as per the protocol being followed by concerned users for return of unspent balances of previous years as per the steps detailed in the SOP attached. For deposit of unspent funds released under CNA model-2 in the current financial year, separate purpose with distinct name for "Deposit of the unspent balances of current financial year" has to be created.

Program Division and PAO users can use Bharatkosh reports in PFMS to verify scheme-wise amount remitted by CNA. Ministry/Department should ensure that the unspent balance lying in the CNA bank account is remitted back to CFI through Bharatkosh only and as per the amount verified and accepted by the Ministry/Department.

4. Accounting entries by PAOs:

a. **For deposit of unspent balances pertaining to previous years.**

The refund of unspent balances of previous years shall be adjusted under distinct minor head 'Deduct Recoveries of Overpayments' (code '911') below the concerned major/sub-major head 'without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts'.

a. **For deposit of unspent balance pertaining to current financial year**

The refund of unspent balances for the current financial year shall be recorded as a reduction of expenditure under the concerned Grant-in-aid major/sub-major head which was debited at the time of release of funds.

5. The steps to be followed by Ministry/Department for creating the purpose for deposit of unspent balance through Bharatkosh are detailed as under:

The PAO user shall be responsible for creation and mapping of the purpose with the requisite function head and the DDO in whose books the amount will be adjusted. PAO has to create separate purposes for receiving unspent balances for the current financial year and for previous years, respectively as per the accounting procedure stated above.

1. PAO will navigate to "Manage Receipt Purpose" following the path :   Home >> Bharakosh>> Manage receipt Purpose

2.   To add a new Purpose, user shall click on 'Add New Purpose' link on right hand side under 'Purpose List'. User will be navigated to 'Add/Edit Purpose' screen.

3. After clicking "Add New Purpose", following screen will appear wherein the Nature of Receipt (Purpose) should be unique and comprehensible by the depositor.

4. PAO user will have to select the depositor category who would be eligible to do payments for the purpose created.

5. Online, Offline and Both options are available under the Mode of Receipt menu. If, online mode is mapped with a purpose, depositor will be allowed to make a payment through CC, DC, UPI and NB channels only for that particular purpose. For offline mode only NEFT/RTGS payment channels are allowed.

6. User needs to capture the payment frequency and preferred currency. Separate mapping to be done for each payment type. User can add the Central Sector scheme names as payment type.

7. The user will click on the "Ministry Purpose Mapping" hyperlink to map the function head and DDO with the newly created purpose.

8. On clicking the hyperlink, the following screen will open

9. The PAO will select the newly created purpose to map the desired DDO and Head of Account.

10. The PAO will select the desired payment type, their budgetary grant and map the requisite function head and DDO against the selected payment type. After filling in the details, PAO will click on "Add Purpose Ministry Account Mapping" to add the mapping.

11. Once the function head and DDO has been mapped, the purpose and its functional head mapping shall be approved by the Principal Accounts Office. The user will navigate to "Manage Receipt Purpose" following the path: Home>> Bharakosh >> Manage Purpose

(6) The steps to be followed by Agencies for depositing the unspent balance through Bharatkosh are detailed as under:

a.   The CNA user shall go to https://bharatkosh.gov.in/NTRPHome/Index and go to the menu – Login/Register.

b.   If the user has a registered Bharatkosh account, they will enter the username and password and click on "submit" button to login

c.   If the user does not have a registered Bharatkosh login ID, they will have to create one using the "New User" hyperlink. The detailed guidelines for creation of new account is detailed in annexure A.

d.   On successful login on Bharatkosh, the following screen will open

e.   The user will click on the "Make Payment" dropdown and select "Payment to GoI"
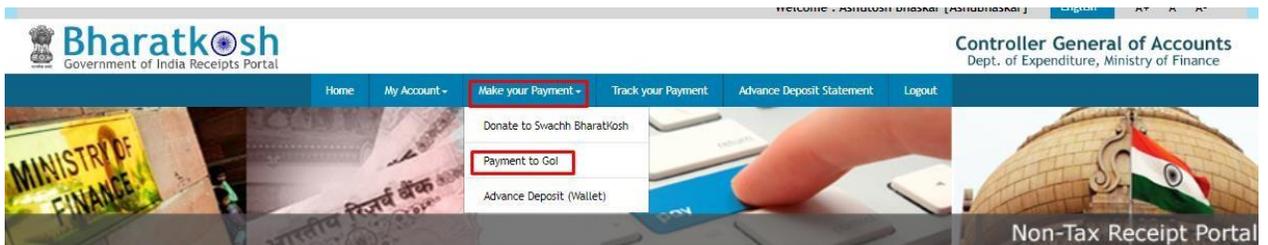
f.   On clicking, the following screen will open

g. The user will click on the highlighted icon to select the Ministry/ Department and the purpose

h. On clicking the icon, the following pop-up will open

i. The user will select the Ministry/ Department from the dropdown to whom the unspent balance is to be returned and search for the purpose for deposit of unspent balance or interest earned on unspent balance **as created/approved by his concerned PAO/Pr.AO**.

j.   The name of the purpose will appear in form of a hyperlink. The user will select the purpose for payment by clicking on the hyperlink. On selecting the purpose, the following form will open where the purpose, payment type, PAO and DDO will be pre-filled based on the purpose selected.

k.   The user will fill the amount to be remitted, enter the linked scheme name and code in the 'remarks' field to enable the Ministry/Department to identify the Scheme under which the CNA has remitted the unspent balance. After filling in the details, the user will click on the "Add" button.

l.   On clicking "Add", the following table will be displayed. If the user is satisfied with the details, they will click on "Next". If they wish to change the details, they may click on the "delete" icon and make fresh selection.

Ministry	Purpose	PAO	DDO	Amount	Payment Period / Frequency	Delete
COMMERCE	Deposit of Interest on unspent balances on TIES Grant	006953 - CPAO(Commerce), New Delhi	206958 - DIRECTOR/DY.SECRETARY-IN-CHARGE, STATE CELL, MIN. OF COMMERCEUDYOG BHAWAN, NEW DELHI	1000.00	No Restriction	🗑

Next →

m.   On clicking "Next", the following page will open where the user will fill in the depositor details and select the mode through which they wish to return the unspent balance.

n.   Name, email ID and mobile number will be pre-filled based on the details entered while creating the Bharatkosh ID. The user will fill in the address and select the desired mode of payment and click on "Next".

o.   On clicking "Next" the user will reach the confirmation page on Bharatkosh. If the details are found to be satisfactory, the user will click on the "confirm" button. If the user wishes to edit the details, they will click on the "Back" button to make changes.

Payment Mode Online

Depositor's Details

Name	demo da		
Address 1	8	Address 2	Central
City	Central	District	
State	DELHI	Country	INDIA
Pincode/Zipcode	110001	Email	healthmodule3-pfms@nic.in
Mobile No. (+91)	7542896353		
TAN		TIN	

Purpose Details

Sr. No.	Ministry	PAO Name	DDO Name	Purpose and Payment Type	Payment Period / Frequency	Amount (In INR)
1	POWER	PAO(Sectt.), Ministry of Power, New Delhi[013455]	APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI[213459]	Deposit of interest earned on unspent balance(POWER),3970-MA[Central Nodal Agency	One Time	1500
				INR one thousand five hundred only		Total::1500

← Back   Confirm →

p.   If the selected mode of payment is offline (NEFT/RTGS): on clicking the "confirm" button, a deposit slip will be available for download.

Sample deposit slip:

Each Deposit slip will have a unique CPIN. The payee can add the CPIN as a beneficiary in their internet banking credentials and make payment OR may visit the branch. A sample of the new CPIN deposit slip is annexed. The payee will not update the UTR on Bharatkosh. It will be auto-updated on successful verification with RBI.

Transaction Ref. Number	ChallanNo	Bank Transaction Number	Transaction Date	Payee Name	Total Amount	Status	UTRN No
110918000275	20515511081600000275		8/11/2016 12:50:34 PM	Ranjit Nair	2000 (INR)	Offline-Deposit Slip Created	Enter UTRN No.
			7/5/2016 12:19:52			Offline-Deposit	

q.   If the selected mode of payment is **online** (Net Banking/ Debit Card/ Credit Card/ UPI): on clicking the "confirm" button, the user will be redirected to the payment gateway page. The user will select the desired mode and make payment

Creation of new registered ID on Bharatkosh

1.   If the user does not have a registered Bharatkosh login ID, they will have to create one using the "New User" hyperlink.

2.   On clicking "New User" hyperlink, a form will open where the user will enter the mobile number, email ID and captcha and click on "Send OTP" button

3.   On clicking "Send OTP", the following screen shall open where the user will key-in the OTP received on the entered email ID and mobile number and click on "verify" button

4. On successful verification, the following form will open wherein the user will have to fill in the details

5. If the user wishes to make payment through NEFT/RTGS mode, they will have to click on the checkbox and fill the details of the account from which the amount will be debited.

6. The user will select the depositor category from dropdown at their discretion.

7. After filling in the details, the user will click on the "Submit" button

8. On successful submission, the following message will be displayed

Non-Ta.

Success! User has been registered successfully ✕

User Registration

Mobile No :	INDIA(+91) ⌄	
Email Id : *		
	Xgsy7g ⟳Get a new Captcha	
Enter security code : *		
	(Text shown in Captcha is case-sensitive)	

Send OTP