

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

File No. I-104/5/2024-ITD-CGA / 245 - 283

Date: 27/11/2024

OFFICE MEMORANDUM

Sub: Standard Operating Procedure on DBT using Intra Bank Transfer of Funds from TSA/TSA Hybrid Account to Non-TSA/Non-TSA Hybrid Account within same agency.

The undersigned is directed to refer to Ministry of Finance DoE OM of even no. dated 21st May' 2024 regarding the revised procedure of fund flow under Central Sector Schemes and to forward the Standard Operating Procedure on DBT using Intra Bank Transfer of Funds from TSA/TSA Hybrid Account to Non-TSA/Non-TSA Hybrid Account within same agency.

This issues with the approval of Competent Authority.

Yours sincerely,



(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 TRANSFER OF FUNDS FROM TSA/TSA HYBRID ACCOUNT TO NON TSA/NON TSA HYBRID ACCOUNT WITHIN SAME AGENCY

## 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 and TSA hybrid, there is no functionality for DBT (Direct Benefit Transfer) as it is not allowed to make DBT from RBI Account. Hence, new functionality has been developed to register a commercial bank A/c for TSA / TSA Hybrid agencies, transfer DBT funds from RBI Assignment Account / TSA Hybrid flagged Account to this commercial bank A/c (Non-TSA/Non-TSA Hybrid A/c), and make DBT from commercial Bank A/c.

## 2. Steps to be followed by Agency DO User/ Sub- Agency DO User

**2.1** In addition to the TSA/TSA Hybrid/ Holding Account, a commercial bank account needs to be opened, validated by the bank, and mapped with the scheme.

This new account (Saving/ Current) will be mapped to the existing TSA/ TSA Hybrid Scheme and the steps to be followed are given below:

### My Scheme > Register New Scheme/Bank Account.

Once the account is created, it will be available for funds transfer.

## 2.2 Fund Transfer Process flow from TSA hybrid Account to new DBT Account

**a) Agency /Sub-Agency DO** will follow the path: **TSA > TSA New InterBank Transfer**

The screenshot displays the PFMS interface. The header includes the system name and user details. The left sidebar shows the navigation menu with 'TSA' selected, and a dropdown menu is open showing 'Transfer' and 'TSA New InterBank Transfer'. A prominent red warning message is overlaid on the screen, advising users to verify their email and mobile number before April 15, 2024, to ensure they can log in. The top right corner of the interface shows the user's agency code and financial year.

The following screen will appear

**Add Tsa/Tsa Hybrid Inter Bank Transfer**

Interbank Transfer From: \*  Tsa  Tsa Hybrid

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**From Account Details**

Scheme: \* 1410-CLIMATE RESILIENT AGRICULTURE II ▾

From Account: \* 62843362 ▾

Sanctions Received From Central:  Select Sanction Number   
(Enter minimum 3 characters to Sanction Number)

Purpose of Transfer: \* --Select-- ▾

Available Balance: 450.0000

Transferring Amount: \*

Actual Transaction Date: \* 01/10/2024

Payment Mode: \* EPaymentUsingDigitalSignature ▾

**To Account Details**

To Account: \* --Select-- ▾

Voucher Number:

Remarks: \*

- b) User will select **Inter Bank Transfer From** as TSA or TSA Hybrid
  - On Clicking "TSA/TSA Hybrid", the respective TSA/ TSA Hybrid mapped scheme and its corresponding account will appear in the **From Account** field.
- c) Select **Sanction Number** and then add the Sanction. Click **Add**.
- d) Select **Purpose of Transfer** from the drop down menu,
- e) Select the newly mapped account in **To Account** where fund needs to be transferred.
- f) Select the transfer date from **Actual Transaction Date**.
- g) **Payment mode** will be selected as **E-payment Using Digital Signature**
- h) Enter **Transferring Amount**
- i) Add **Remarks**
- j) Click on **Submit for Approval**

**Add Tsa/Tsa Hybrid Inter Bank Transfer**

Interbank Transfer From: \*  Tsa  Tsa Hybrid

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**From Account Details**

Scheme: \* 1410-CLIMATE RESILIENT AGRICULTURE II ▾

From Account: \* 62843362 ▾

Sanctions Received From Central: TSA ASSIGNMENT 2024-25  Select Sanction Number   
(Enter minimum 3 characters to Sanction Number)

Purpose of Transfer: \* Payment of DBT ▾

Available Balance: 450.0000

Transferring Amount: \*

Actual Transaction Date: \* 01/10/2024

Payment Mode: \* EPaymentUsingDigitalSignature ▾

**To Account Details**

To Account: \* 42644523 ▾

Voucher Number:

Remarks: \*

Transaction ID	Assignment Sanction Number	Function Head	Received Amount	Sanction Balance Amount	Total Limit	Balance Expenditure Limit
50820010568412	TSA ASSIGNMENT 2024-25	20700000000001	6000000	500	5000	450

Post successful submission, **Voucher no** will be generated  
Then, the message will appear on the screen

## "Funds Created Successfully"

**Add Tsa/Tsa Hybrid Inter Bank Transfer**

Fund Created Successfully

Interbank Transfer From: \*  Tsa  Tsa Hybrid

### 2.3 View / Manage InterBank Transfer

a) **DO User** can manage the DBT Account by using the path: **TSA > Manage TSA/ TSA hybrid InterBank Transfer**

➤ On clicking on the **TSA Hybrid** Radio Button, the following screen will appear

Voucher Number	From Account	To Account	Schemes	From Account Type	Transfer Date	Transaction Amount	Status
IBTP-2024-25-1	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSAHybridInterBankTransfer	01/10/2024	50.00	Submitted
IBTPH-2024-25-3	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSAHybridInterBankTransfer	27/09/2024	20.00	Approved
IBTPH-2024-25-2	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSAHybridInterBankTransfer	26/09/2024	20.00	Submitted
IBTPH-2024-25-1	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSAHybridInterBankTransfer	19/09/2024	250.00	Approved

b) On clicking on **Voucher No.**, the following screen will appear which will show the details related to the fund transfer request.

Transaction ID	Assignment Sanction Number	Function Head	Recieved Amount	Sanction Balance Amount	Total Limit	Balance Expenditure Limit
5082001068412	TSA ASSIGNMENT 2024-25	207000800060001	60000000	500	5000	450

### 2.4 Approval of Inter Bank Transfer

a) DA user will follow the path: **TSA> TSA manage InterBank Transfer.**

➤ Click on **"TSA Hybrid"** Radio Button

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

Welcome: RJ AJ  
User Type: AGENCYDA  
Agency: CNA PZBA TO PZBA CHLD  
Agency Unique Code: RJA100005515  
Financial Year: 2024-2025

03:05:39 PM

Manage Tsa/Tsa Hybrid Inter Bank Transfer

Interbank Transfer From:  Tsa  Tsa Hybrid

Scheme: \* 1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE

From Bank Account: \* 62843362

Voucher Number: \*

Status: \*-Select--

Search

Voucher Number	From Account	To Account	Schemes	From Account Type	Transfer Date	Transaction Amount	Status
IBTP-2024-25-2	62843362	87675445345	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSaHybridInterBankTransfer	01/10/2024	154.00	Submitted
IBTP-2024-25-1	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSaHybridInterBankTransfer	01/10/2024	50.00	Approved
IBTPH-2024-25-3	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSaHybridInterBankTransfer	27/09/2024	20.00	Approved
IBTPH-2024-25-2	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSaHybridInterBankTransfer	26/09/2024	20.00	Submitted
IBTPH-2024-25-1	62843362	42644523	1410 - CLIMATE RESILIENT AGRICULTURE INITIATIVE	TSaHybridInterBankTransfer	19/09/2024	250.00	Approved

b) Click on the **Voucher No.** which needs to be approved

➤ The following screen will appear:

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

Welcome: RJ AJ  
User Type: AGENCYDA  
Agency: CNA PZBA TO PZBA CHLD  
Agency Unique Code: RJA100005515  
Financial Year: 2024-2025

03:08:36 PM

Funds Transfer Self TSA to Non TSA

From Account Details

From Scheme: \* CLIMATE RESILIENT AGRICULTURE INITIATIVE[ 1410 ]

From Account: \* 62843362

Available Balance: 450.0000

Transferred Amount: \* 154.00

Purpose of transfer: \* Payment of DBT

Payment Mode: \* EPaymentUsingDigitalSignature

Status: \* Submitted

To Account Details

To Scheme: CLIMATE RESILIENT AGRICULTURE INITIATIVE[ 1410 ]

To Account: 87675445345

Remarks: Test Remark

Voucher Number: IBTP-2024-25-2

Actual Transaction Date: 01/10/2024

Transaction ID	Assignment Sanction Number	Function Head	Received Amount	Sanction Balance Amount	Total Limit	Balance Expenditure Limit
S082001068412	TSA ASSIGNMENT 2024-25	207000800060001	60000000	500	5000	450

Approve Reject Back

c) Click on **Approve**

➤ A dialog box appear for **remarks**

Remark

Confirm Cancel



d) The request for DBT Transfer will be approved and the following message will appear on the screen

**“Request has been approved successfully”**

The screenshot displays the PFMS interface for a successful DBT transfer. At the top, the system header includes the PFMS logo, user information (Welcome: RJ Aj, User Type: AGENCYDA, Agency: CMA PZBA TO PZBA CHLD, Agency Unique Code: RJA00005515, Financial Year: 2024-2025), and the time (03:08:36 PM). The main heading is "Funds Transfer Self TSA to Non TSA" with a red confirmation message: "Request has been approved successfully".

The screen is divided into two main sections: "From Account Details" and "To Account Details".

**From Account Details:**

- From Scheme: \* CLIMATE RESILIENT AGRICULTURE INITIATIVE[ 1410 ]
- From Account: \* 62843362
- Available Balance: 450.0000
- Transferred Amount: \* 154.00
- Purpose of transfer: \* Payment of DBT
- Payment Mode: \* EPaymentUsingDigitalSignature
- Status: \* Approved

**To Account Details:**

- To Scheme: CLIMATE RESILIENT AGRICULTURE INITIATIVE[ 1410 ]
- To Account: 87675445345
- Remarks: Test Remark
- Voucher Number: IBTP-2024-25-2
- Actual Transaction Date: 01/10/2024

Below the account details is a table for "Assignment Sanction Used":

Transaction ID	Assignment Sanction Number	Function Head	Recieved Amount	Sanction Balance Amount	Total Limit	Balance Expenditure Limit
S082001068412	TSA ASSIGNMENT 2024-25	207000890060001	60000000	500	5000	450

A "Back" button is located at the bottom center of the screen.

## 2.5 Activation of commercial bank A/c for ePayment using DSC.

Agency Admin needs to activate the commercial bank A/c for ePayment using DSC from the path **Bank -> Account Activation E Payment.**

## 2.6 Activation of scheme for DBT

Agency will submit requisite form to DBT Mission and get the DBT Mission code for the scheme. Then update the DBT configuration on PFMS including mapping of DBT Mission code and Commercial Bank A/c to be used for DBT.

## 2.7 Uploading beneficiary data and account validation

DO user will upload beneficiary data on path **Masters -> Beneficiary Management -> Upload Beneficiary Data**

The screenshot shows the PFMS website interface. At the top, there is a header with the PFMS logo, the user's name (Shipra Sharawat), and system information. A prominent red notification box in the center reads: "Please verify your Email id and Mobile No. before 15th Apr 2024, otherwise, you will not be able to login on PFMS website. Please ignore, if already done." Below this, a table titled "Agency Bank Account Validation Status" is displayed, showing "No record found". A sidebar on the left contains a navigation menu with categories like AdhocReports, Home, Scholarship Management, User Manuals, TSA, My Account, Users, E-Payment, Health Module, Sanctions, Reports, My Details, Masters, My Schemes, EAT MIS Process, My Funds, Transfers, Advances, Expenditures, Bank, Unspent Balance, Interest Settlement, and Misc. Deduction Filing. The "Masters" menu is expanded to show "Beneficiary Management" with sub-options: Upload Beneficiary Data, Add New, Edit Beneficiary, Import Beneficiary Data, Manage Beneficiaries, Manage Payment Status Due, Crowd Seeding of Aadhaar, Agency Beneficiary Mapping, and Map/Unmap Beneficiary Type.

User will download the excel format, fill beneficiary details including Bank A/c or Aadhaar No. and submit the same for validation.

This screenshot shows the "Upload Beneficiary Data" form in the PFMS system. The form includes fields for "Scheme" (4072-Shipra Scheme), "Beneficiary Type" (4072bt), and "Template" (New Common Beneficiary Data). There is a "Download Template" button and a "Select Excel File" section with a "Choose File" button and "No file chosen" text. An "Upload File" button is also present. Below the form is an "Excel Upload History" section showing "No Record Found" and a note: "Note: User can download original and status file only for last 10 days". The sidebar navigation menu is visible on the left, and the top header shows the user's name and system information.

Agency DA user will login and go to path **Masters -> Beneficiary Management -> Approve Beneficiary**

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

Welcome: Shipra Sharawat  
User Type: AGENCYDA  
Agency: SHIPRA AGENCY 1  
Agency Unique Code: DLED00001868  
Financial Year: 2024-2025

01:02:37 PM

Shipra Sharawat

Please verify your Email id and Mobile No. before 15th Apr 2024, otherwise, you will not be able to login on PFMS website. Please ignore, if already done.

The following table shows the summary of Agency according to status and type. To find out what a particular status means, take your mouse over the status name. To find the details of Agency in a status, Click on the corresponding status.

Beneficiary Management

Approve Beneficiary

DSC Management

Manage Payment Status

Map/Unmap BeneficiaryType

Agency Bank Account Validation Status

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Below screen will appear and user will search the beneficiary excel file, check the validation status and then approve it.

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

Welcome Shipra Sharawat

User Type: AGENCYDA

Agency: SHIPRA AGENCY 1

Agency Unique Code: DLED00001868

Financial Year: 2024-2025

[ShipraDA]

Masters → Beneficiary Management → Beneficiary Approval

Beneficiary Approval

Select Scheme: 4072-Shipra Scheme

Beneficiary Type: 4072bt2

Excel Beneficiary File: --Select--

Bank Name: --Select--

State: --Select--

District: --Select--

Block: --Select--

Beneficiary Name: Enter Beneficiary Name

Note: Comma separated values can be used for searching multiple records

Account Number: [Text Box]

Aadhaar Number: [Text Box]

Scheme Specific ID: [Text Box]

Search Reset



## 2.8 DBT payment to beneficiaries

Agency DO will login to PFMS and navigate to Path **E-Payment -> Initiate Payments**

The screenshot displays the 'Upload Beneficiary Data' interface in the PFMS system. The left sidebar contains a navigation menu with categories such as AdhocReports, Home, Scholarship Management, User Manuals, TSA, My Account, Users, E-Payment, Health Module, Sanctions, Reports, My Details, Masters, My Schemes, EAT MIS Process, My Funds, Transfers, Advances, Expenditures, Bank, Unspent Balance, Interest Settlement, Misc. Deduction Filing, Utilisation Certificate, and Accounting System Integration. The main content area is divided into two sections: 'Upload Beneficiary Data' and 'Excel Upload History'. The 'Upload Beneficiary Data' section contains the following fields:

- Scheme :** 4072-Shipra Scheme
- Beneficiary Type :** 4072bt
- Template :** New Common Beneficiary Data
- Select Excel File :** Choose File | No file chosen

An 'Upload File' button is located below the file selection area. A 'Download Template' link is also present. The 'Excel Upload History' section is currently empty, with a red warning message: 'Original and status file only for last 10 days'. The footer of the page includes the URL 'https://training.pfms.gov.in/PaymentProcess/PaymentProcessInitialization.aspx' and various links like 'About Us', 'Site Map', 'Privacy Policy', and 'Contact Us'.

User will select payment through **Self Account**, Scheme, Beneficiary Type, DBT Mission code, Payment period, officer order details and select the payment file.

User will complete all steps and submit to DA User.

Public Financial Management System-PFMS (Search CPMS)

Welcome: Shipra Shorawat  
 User Type: AGENCYDO  
 Agency: SHIPRA AGENCY 1  
 Agency Unique Code: DLED00001868  
 Financial Year: 2024-2025

12:32:57 PM

Payment Process

Step 1: Payment Initialization | Step 2: Search | Step 3: Verification | Step 4: Confirmation

Transaction Reference No: NEW

Payment Through

Self Account / SNA / CNA / CSNA Account  
 Higher Level Agency Account  
 Paid By PD(Program Division)  
 Paid By PD & Approve By Higher Level Agency  
 Paid By TO(Treasury Officer)  
 Authorization to Lower Level Agency to debit Higher Agency Account

Scheme & Beneficiary Type

Scheme : 4072-Shipra Scheme  
 Beneficiary Type : 4072bt2  
 DBT Mission Scheme Code : shrikantSBI-shrikantSBI

Payment Period

From : 01/09/2024  
 To : 30/09/2024

Office Order

Number : 1234  
 Date : 18/10/2024

Choose Excel Upload for more than 5,000 Beneficiaries.

Show/Search Beneficiaries  
 Excel Upload  
 Group Id

Next

Incomplete Payment Batch(S)

Transaction Ref No.	Scheme Code	Beneficiary Type	Option	Number of Beneficiaries	Total Amount (In Rs.)	Created By	Created Date	Action
DLED00001868-2025-00000048	4072	4072bt	Show/Search Beneficiaries	6	174	Shiprado2	15/10/2024	
DLED00001868-2025-00000047	4072	4072bt	Show/Search Beneficiaries	0		Shiprado2	15/10/2024	
DLED00001868-2025-00000038	4072	4072bt	Show/Search Beneficiaries	6	1600	Shiprado2	30/09/2024	
DLED00001868-2025-00000037	4072	4072bt	Show/Search Beneficiaries	6	1200	Shiprado2	27/09/2024	

Agency DA will go to **E-payment -> E-Payment Approval** and search the payment request submitted by DO user, the review and approve it.

Public Financial Management System-PFMS (Search CPMS)

Welcome: Shipra Shorawat  
 User Type: AGENCYDA  
 Agency: SHIPRA AGENCY 1  
 Agency Unique Code: DLED00001868  
 Financial Year: 2024-2025

01:03:50 PM

E-Payment Approval

Scheme : 4072 - Shipra Scheme  
 Beneficiary Type : 4072bt2  
 Payment Batch Status : Pending For Approval

Record Per Screen: 10 | Total Count: 0

No Record Found

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Subsequently DA user will Digital signing of payment file and after digital signing payment file would be sent to NPCI/Bank for Payment disbursement.

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 D/a Controller General of Accounts, Ministry of Finance

Welcome: Shigra Sharawat  
 User Type: AGENCYDA  
 Agency: SHIPRA AGENCY 1  
 Agency Unique Code: DLED00001868  
 Financial Year: 2024-2025

01:06:14 PM

English

**E-Payment Approval**

Scheme: 4072 - Shipra Scheme  
 Beneficiary Type: 4072bt2  
 Payment Batch Status: Pending For Approval

Record Per Screen: 10 Total Count: 0

No Record Found

Digitally Sign Payment File

Digitally Sign Payment File

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https://training.pfms.gov.in/Agency/DSCPayerFile.aspx

**\*for step by step detailed process of DBT configuration and payment explained in section 2.6 to 2.8, please refer DBT user manual on PFMS website.**