

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

**Mahalekha Niyantak Bhawan
GPO Complex, Block E, INA Colony, New Delhi**

File No. I-104/5/2024-ITD-CGA/351-352

Date: 28/01/2025

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 the same agency.

The undersigned is directed to refer to the 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 apprise that Hybrid TSA System has been developed in PFMS as per instructions contained in the aforesaid OM.

Furthermore, for making DBT payments for Central Sector Schemes covered under the ambit of TSA/TSA Hybrid, a SOP for the same has been circulated vide OM No. I-104/5/2024-ITD-CGA/245-283 dated 27th November 2024. The Standard Operating Procedure for DBT using Intra Bank Transfer of Funds from a TSA/TSA Hybrid Account to a Non-TSA/Non-TSA Hybrid Account within the same agency 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 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 TSA(RBI Account) / TSA Hybrid(Savings/ZBS Account) / Holding Account, a commercial Savings Bank Account needs to be opened, validated by bank and mapped with the scheme.

This new Savings Account will be mapped to 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 mapped with the scheme, it will be available for InterBank 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**

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

User Type: AGENCYDO
Agency: CNA PZBA TO PZBA CHILD
Agency Unique Code: RJA100005515
Financial Year: 2024-2025

RJA1 5515

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 screen will appear

Add Tsa/Tsa Hybrid Inter Bank Transfer

Interbank Transfer From: * Tsa Tsa Hybrid

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

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 | Received 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**

Function Head

Received Amount

Sanction Balance Amount

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”

Financial Management System-PFMS
(formerly CPMS)

General of Accounts, Ministry of Finance

Welcome: Rj Aj
User Type: AGENCYDA
Agency: CMA PZBA TO PZBA CHLD
Agency Unique Code: RJA00005515
Financial Year: 2024-2025

03:08:36 PM

Funds Transfer Self TSA to Non TSA

Request has been approved successfully

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

| 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 |

Back

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 login details. A prominent red warning message states: "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 the message, there is a table with the heading "Agency Bank Account Validation Status" and a "No record found" message. A navigation menu on the left includes options 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 can download the excel format, fill beneficiary details including Bank A/c or Aadhaar No. and submit the same for validation.

The 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, there is an "Excel Upload History" section with a "No Record Found" message and a note: "Note: User can download original and status file only for last 10 days". The navigation menu on the left is the same as in the previous screenshot.

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

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 Account 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: []

Aadhaar Number: []

Scheme Specific ID: []

Search Reset

2.8 Procedure for DBT payment to beneficiaries

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

The screenshot displays the PFMS interface for uploading beneficiary data. The main form, titled "Upload Beneficiary Data", contains the following fields:

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

The left sidebar menu is expanded to show the path: **E-Payment** > **Initiate Payments**. Below the form, the "Excel Upload History" section is visible, accompanied by a red warning message: "Original and status file only for last 10 days".

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

Higher Level Agency Code:

Treasury Code:

Token Number:

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 | Shipra202 | 15/10/2024 | |
| DLED00001868-2025-00000047 | 4072 | 4072bt | Show/Search Beneficiaries | 0 | | Shipra202 | 15/10/2024 | |
| DLED00001868-2025-00000038 | 4072 | 4072bt | Show/Search Beneficiaries | 6 | 1600 | Shipra202 | 30/09/2024 | |
| DLED00001868-2025-00000037 | 4072 | 4072bt | Show/Search Beneficiaries | 6 | 1200 | Shipra202 | 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.

<https://training.pfms.gov.in/paymentprocess/PaymentApproval.aspx>


Public Financial Management System-PFMS
(formerly CPMS)
 D/a Controller General of Accounts, Ministry of Finance

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

01:06:14 PM

[ShikraDA] Logout
 Change Password
 Login History
 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

- AdhocReports
- Home
- Scholarship Management
- TSA
- E-Payment
 - Download Benef. for Payment
- Health Module
 - View Payment NACK
- Sanctions
 - Approve Payment
- Reports
 - Print Payment Advice
- My Details
 - Digitally Sign Payment File
- Masters
 - Files Returned by Ministry
- My Schemes
 - DSC Sign Payment File WinApp
- EAT MIS Process
 - Bank Portal URL
- My Funds
 - Payment Status
- Transfers
 - PPA Submission Status
- Advances
 - View PPA Status
- Expenditures
 - PDS Intermediate Approval
- Bank
 - Approve DSC Payment
- Unspent Balance
 - Parent ZBA Digital Sign
- Interest Settlement
 - TSA WinApp Digital Sign
- Misc. Deduction Filing
 - Parent ZBA Digital Sign WinApp
- Utilisation Certificate
- OLD UC

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<https://training.pfms.gov.in/Agency/DSCPaymentFile.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.**