No. I-126/2/2022-ITD-CGA/E-11425/385
Ministry of Finance
Department of Expenditure
Controller General of Accounts
(PFMS Division)
GIFMIS Vertical

Dated: 30.09.2025

OFFICE MEMORANDUM

Subject: Procedure for refund of unspent balance by States for schemes onboarded on SNA SPARSH

This vertical is in receipt of escalations from States where the respective Departments are unable to access the purpose on Bharatkosh for Refund of unspent balance lying the SNA account after onboarding SNA SPARSH. In pursuance of the para 2 of OM No 1(27)/PFMS/2020 dated 16.01.2024, the functionality for refund of unspent balance for schemes notified under SNA SPARSH has already been developed, tested and deployed on live server. As stipulated under para 9(i) and (ii) of the referred OM, the detailed guidelines are enclosed for reference.

A Standard Operating Procedure (SoP) as a user guide for the State users and Ministry/Department has been compiled and the same is enclosed. It is again requested that necessary arrangements may please be made to circulate necessary instructions, and the SoP among all stakeholders for the implementation of the said functionality.

For any clarification/query on payment-related issues, Bharatkosh helpdesk (phone no 24665534, e.mail: ntrp-helpdesk@gov.in) may be contacted.

This is issued with the approval of the Competent Authority.

(B Gopala Krishnakanth Raju)
Assistant Controller General of Accounts

Enclosure: As above

To

1. Financial Advisors of all Ministries/Departments
2. 2. All Pr. CCAs/CCAs/CAs with independent charge

Copy to:

1. PPS to Additional Secretary (PFS), DoE, MoF
2. PPS to Addittional Controller General of Accounts, PFMS
3. Sr AO (GIFMIS) for uploading on CGA's website

Standard Operating Procedure for Refund of Unspent Balances by States for Schemes Notified under SNA SPARSH

STATE GOVERNMENT USERS

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INTRODUCTION

Department of Expenditure notified SNA-SPARSH vide OM dated 13.07.2023 (Annexure 1) to bring in more efficiency in cash management and to achieve the goal of "Just–in–time" fund flow from both the Centre and State Consolidated Funds through an integrated network of State IFMIS, e-kuber of RBI and PFMS. The new system has been named SNA-SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण- Real-time System for integrated Quick Transfers). Under SNA-SPARSH, the center's share is released only when the beneficiary incurs an actual expenditure and a claim is raised. The State's account is pre-funded with the center's share before releasing of payment to the end beneficiary by the State Government.

This manual detail the standard operating procedure that the State Government is to follow for returning unspent balances to the respective Central Ministry/ Department handling the Centrally Sponsored Schemes notified under SNA SPARSH vide DoE's OM dated 4.10.2024.

RETURN OF UNSPENT BALANCES in SNA ACCOUNT

What are Unspent Balances?

- If a State has successfully credited a payment to the end beneficiary through SNA SPARSH for a Centrally Sponsored Scheme, the same is considered to be onboarded on the new platform. Any balances lying in the State Nodal Agency account thereafter will be treated as unspent balance and has to be returned to the respective Centre and State Consolidated Fund as per the sharing pattern.
- The Centre share is to be returned to the concerned Central Ministry/ Department through Bharatkosh portal (https://bharatkosh.gov.in)
- The Department handling the scheme in the State has to ensure that the SNA account is not utilised for any further expenditure by Implementing Agency, and the unspent balance is returned to respective Consolidated Funds.

Process for return of unspent balance to Central Ministry/ Department through Bharatkosh

The process to be followed for returning the unspent balance to the Central Ministry/ Department is as follows:

1. The SNA/ State user shall go to **https://bharatkosh.gov.in/NTRPHome/Index** and go to the menu – Login/Register.

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

3. If the user does not have a registered Bharatkosh login ID, they must create one using the "New User" hyperlink. The steps for the creation of a new account are detailed in Annexure A

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

5. The user will click on the "Make Payment" dropdown and select "Payment to GoI"

6. On clicking, the following screen will open

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

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

Search Purpose

Ministry: Administration of UT of Ladakh

Purpose:

Please select the appropriate Ministry from the drop down menu, to search the Purpose of your choice

Search Clear

1. **The user will select the Ministry/ Department from the dropdown to whom the unspent balance is to be returned and search for the purpose – Refund of unspent balance for the current financial year for schemes under SNA SPARSH OR Refund of unspent balance for the previous financial year for schemes under SNA SPARSH as the case may be. If the purpose is not visible in the dropdown, the State has to contact the Pay and Accounts Office of the concerned Ministry for mapping of the purpose.**

9. All Heads of Account in which the budget was released will be added as a payment type. The user has to carefully select the purpose based on the head of account for which the unspent balance is being refunded.

10. The purpose will appear in the form of a hyperlink. The user will click on the hyperlink to choose the purpose. 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.

11. The user will fill in the amount to be remitted, enter the SLS name and code (linked to the CSS) in the remarks to enable the Ministry/Department to identify the State. After filling in the details, the user will enter the captcha and click on

the "Add" button

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

Ministry	Purpose	PAO	DDO	Amount	Payment Period / Frequency	Delete
HIGHER EDUCATION	Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH(HIGHER EDUCATION) (9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)-3601067893301-SC)	011751 - PAO (Secondary Education & Higher Education)	211763 - UNDER SECRETARY(CASH)	1000.00	No Restriction	🗑

Next →

13. 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.

14. 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".

15. 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.

16. 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:

17. Each Deposit slip will have a unique CPIN. The payee can add the CPIN as a beneficiary in their internet banking credentials and make a payment OR may visit the branch and pay over the counter. The payee will not update the UTR on Bharatkosh. It will be automatically updated on successful reconciliation.

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

Payment Gateway

The payment can be made by a depositor using all Indian Credit Cards or Debit Cards (except Diners Club Card) and also via the Internet Banking of banks through the any Payment Gateways available below. The payment via American Express Credit Card (AMEX) can be made through SBI ePay payment gateway

Payment through RuPay Credit Card and UPI mode is available through Kotak Bank, HDFC Bank, SBIePay and Bank of Bar

○ FEDERAL BANK — Success Rate 100 %	○ AXIS BANK — Success Rate 86 %	○ kotak — Success Rate 3 %
○ Bank of Baroda — Success Rate 0 %	○ SOUTH INDIAN Bank — Success Rate 0 %	○ ICICI Bank — Success Rate 0 %
○ HDFC BANK — Success Rate 0 %	○ Pay Gov India — Success Rate 0 %	○ Indian Bank — Success Rate 0 %

Note: Success Rate - No. of Successful Transactions / Total No. of Transactions in a period of 30 days.

Net banking	Debit card	Credit card	UPI

Enter the letter shown | Enter the letter shown | *pmqsvx* | ⟳ Get a new Captcha

After you click on 'Pay' button, you will be redirected to a secure gateway. After completing the payment you will be redirected back

Note: Please Wait and do not Press Back or Refresh button of your browser while your transaction is being processed.

Disclaimer In case you do not receive transaction status as success or failure after completing all steps in payment process, then wait for 30 minutes and check the status of the transaction using the " track your payment " link on Bharatkosh home page. If the status of your transaction is shown as FailRef, then proceed to reinitiate a transaction for same purpose again. In case the amount is debited from your account for the FailRef case, then you can expect the refund to be credited to your account in 3-5 working days.

☐ I acknowledge and confirm that I have read and agree to the Terms And condition.

Back   Pay

RETURN OF UNSPENT BALANCES in RBI DRAWING ACCOUNT AFTER ONBOARDING SNA–SPARSH

What are Unspent Balances when scheme has onboarded SNA SPARSH?

- If a State has received excess credit of centre share against duplicate payment files inadvertently pushed by States
- Credits lying in RBI account due to permanent marking of transactions as "failed" in State IFMS failed by the State IFMS as the payment could not be credited to the end beneficiary through SNA SPARSH.
- The above balances will be treated as unspent balance and has to be returned to the respective Centre and State Consolidated Fund as per the sharing pattern.
- The Centre share is to be returned to the concerned Central Ministry/ Department through Bharatkosh portal (https://bharatkosh.gov.in)
- If the State returns the unspent balance in the same financial year in which the centre share was released, it shall be treated as a reduction of expenditure by the Central Ministry/ Department.
- If the unspent balance is returned in the next financial year, it shall be booked under deduct recoveries.
- Return of unspent balances from the State Treasury Account (in RBI) can be made using the <u>NEFT/RTGS mode only</u> on Bharatkosh.

Process for return of unspent balance to Central Ministry/ Department through Bharatkosh

The process to be followed for returning the unspent balance to the Central Ministry/ Department is as follows:

(1) Activation of State Treasury Account for e-payment

State Treasury Account which is configured for e-payments can try making NEFT/RTGS payment to NTRP Bharatkosh account

(2) Process for generation of deposit slip through Bharatkosh for remittance through NEFT/RTGS mode

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

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

4. If the user does not have a registered Bharatkosh login ID, they must create one using the "New User" hyperlink. The steps for the creation of a new account are detailed in Annexure A

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

6. The user will click on the "Make Payment" dropdown and select "Payment to GoI"

7. On clicking, the following screen will open

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

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

10. **The user will select the Ministry/ Department from the dropdown to whom the**

unspent balance is to be returned and search for the purpose – Refund of unspent balance for the current financial year for schemes under SNA SPARSH OR Refund of unspent balance for the previous financial year for schemes under SNA SPARSH as the case may be. If the purpose is not visible in the dropdown, the State has to contact the Pay and Accounts Office of the concerned Ministry for mapping of the purpose.

11. All Heads of Account in which the budget was released will be added as a payment type. The user has to carefully select the purpose based on the head of account for which the unspent balance is being refunded.

12. The purpose will appear in the form of a hyperlink. The user will click on the hyperlink to choose the purpose. 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.

13. The user will fill in the amount to be remitted, enter the SLS name and code (linked to the CSS) in the remarks to enable the Ministry/Department to identify the State. After filling in the details, the user will enter the captcha and click on

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

Ministry	Purpose	PAO	DDO	Amount	Payment Period / Frequency	Delete
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Next ➜

15. **On clicking "Next", the following page will open where the user will fill in the depositor details and select the mode of payment as "NEFT/RTGS" only.**

16. 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".

17. 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.

18. 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:

(C) Process for return of unspent balance from the State Treasury Account

1. **After generating the deposit slip, states shall prepare and send an e-payment file to RBI e-Kuber system with debit details of their concerned treasury account (as decided by State for refunding the undisbursed amount of Central Share)**

2. **The chosen treasury account should be configured for e-payments in e-Kuber system. Any account that does not handle e-payments cannot be configured for e-payments and hence cannot be used.**

3. **The beneficiary details in the e-payment file should be as per the Bharatkosh deposit slip containing the beneficiary account number (which is the CPIN) and NTRP IFSC – RBIS0NTRPER (fifth character is zero). Payment mode in the e-payment file should be NEFT.**

4. **Once the fund has been transferred, the status will be updated as "success" on Bharatkosh after successful reconciliation within 24 hours.**

Creation of a new login ID on Bharatkosh

1. A user can create a new account using the "New User" hyperlink.

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

4. On successful verification, the following form will open and the user will fill in the details

5. For making payment through NEFT/RTGS mode, the user will click on the checkbox – NEFT-based transaction and fill in the details of the account from which the amount will be debited. **For the return of unspent balance from the RBI drawing account, the State has to add the details of the treasury account, only enabled for epayment**

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

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

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

Success! User has been registered successfully

2025

Standard Operating Procedure for Refund of Unspent Balances by States for Schemes Notified under SNA SPARSH

CENTRAL GOVERNMENT USERS

GIFMIS-PFMS, O/O CONTROLLER GENERAL OF ACCOUNTS | Department of Expenditure, Ministry of Finance

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INTRODUCTION

Department of Expenditure notified SNA-SPARSH vide OM dated 13.07.2023 (Annexure 1) to bring in more efficiency in cash management and to achieve the goal of "Just–in–time" fund flow from both the Centre and State Consolidated Funds through an integrated network of State IFMIS, e-kuber of RBI and PFMS. The new system has been named SNA-SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण-Real-time System for integrated Quick Transfers). Under SNA-SPARSH, the center's share is released only when the beneficiary incurs an actual expenditure and a claim is raised. The State's account is pre-funded with the center's share before releasing of payment to the end beneficiary by the State Government.

This manual details the standard operating procedure that the State Government is to follow for refunding unspent balances to the respective Central Ministry/ Department handling the Centrally Sponsored Schemes notified under SNA SPARSH vide DoE's OM dated 4.10.2024.

MAPPING OF PURPOSE WITH FUNCTION HEAD BY CENTRAL MINISTRY/ DEPARTMENT

The PAO user will be responsible for mapping of the purpose with the requisite function head and the DDO in whose books the amount will be adjusted.

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

2. Two new pre-created purposes will be available

   (i)   Refund of unspent balance for the current financial year for schemes under SNA SPARSH
   (ii)   Refund of unspent balance for the previous financial year for schemes under SNA SPARSH"

3. PAO will click on "Edit" to capture the mode of payment and whether the purpose should be available to users with a registered login ID only.

4. PAO will click on the "Add/Edit/View Payment Type Mapping" to capture

the payment frequency and preferred currency. Separate mapping to be done for each payment type.

5. The user will click on the "Ministry Purpose Mapping" hyperlink to map the function head and DDO

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

7. The PAO will select the purpose – "Refund of unspent balance for the current financial year for schemes under SNA SPARSH" OR "Refund of unspent balance for the previous financial year for schemes under SNA SPARSH" to map the desired DDO and Head of Account.

8. All Centrally Sponsored Schemes mapped to the given Controller will be available as a payment type under newly created purposes. A separate payment type has been created for each component – SCP, TSP & General for each CSS to enable the end user to identify the correct head of account under which the unspent balance is to be refunded.

9. 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.

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

☐	Demo121222		Individual		Online	N	Approved	paopower	12/12/2022 12:44:24 PM	Return

Function Head	PAO Name	DDO Name	Payment Type	Frequency	Currency	Login Required	Current Status	Mapping Action Item
004903118010000-HOUSE BUILDING ADVANCES	PAO(Sectt.), Ministry of Power, New Delhi	APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI~SECTION OFFICER,MINISTRY OF ENERGY.DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	None	No Restriction	INR	N	Approved	Return

RETURN OF UNSPENT BALANCES in SNA ACCOUNT BY STATES

If a State has successfully credited a payment to the end beneficiary through SNA SPARSH for a Centrally Sponsored Scheme, the scheme is considered to be onboarded. The State Treasury and the State Finance Department are to ensure that the SNA account is not utilised for any further expenditure, and the unspent balance is to be returned to the concerned Central Ministry/ Department.

The process to be followed for returning the unspent balance to the Central Ministry/ Department is as follows:

1. The SNA/ State user shall go to **https://bharatkosh.gov.in/NTRPHome/Index** and go to the menu – Login/Register.

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

3. If the user does not have a registered Bharatkosh login ID, they must create one using the "New User" hyperlink. The steps for the creation of a new account are detailed in Annexure A
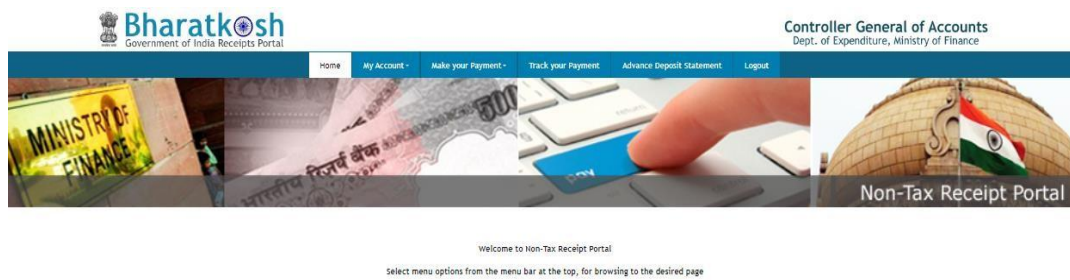
4. On successful login on Bharatkosh, the following screen will open

5. The user will click on the "Make Payment" dropdown and select "Payment to

GoI"

6. On clicking, the following screen will open

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

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

1. **The user will select the Ministry/ Department from the dropdown to whom the unspent balance is to be returned and search for the purpose – Refund of unspent balance for the current financial year for schemes under SNA SPARSH OR Refund of unspent balance for the previous financial year for schemes under SNA SPARSH as the case may be. If the purpose is not visible in the dropdown, the State has to contact the Pay and Accounts Office of the concerned Ministry for mapping of the purpose.**

9. All Heads of Account in which the budget was released will be added as a payment type. The user has to carefully select the purpose based on the head of account for which the unspent balance is being refunded.

10. The purpose will appear in the form of a hyperlink. The user will click on the hyperlink to choose the purpose. 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.

11. The user will fill in the amount to be remitted, enter the SLS name and code (linked to the CSS) in the remarks to enable the Ministry/Department to identify the State. After filling in the details, the user will enter the captcha and click on the "Add" button

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

Ministry	Purpose	PAO	DDO	Amount	Payment Period / Frequency	Delete
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Next ➜

13. 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.

14. 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".

15. 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.

16. 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:

17. Each Deposit slip will have a unique CPIN. The payee can add the CPIN as a beneficiary in their internet banking credentials and make a payment OR may visit the branch and pay over the counter. The payee will not update the UTR on Bharatkosh. It will be automatically updated on successful reconciliation.

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

Payment Gateway

The payment can be made by a depositor using all Indian Credit Cards or Debit Cards (except Diners Club Card) and also via the Internet Banking of banks through the any Payment Gateways available below. The payment via American Express Credit Card (AMEX) can be made through SBI ePay payment gateway

Payment through RuPay Credit Card and UPI mode is available through Kotak Bank, HDFC Bank, SBIePay and Bank of Bar

○ FEDERAL BANK Success Rate 100 %	○ AXIS BANK Success Rate 86 %	○ kotak Success Rate 3 %	○ Bank of Baroda Success Rate 0 %	○ SOUTH INDIAN Bank Success Rate 0 %	○ ICICI Bank Success Rate 0 %
○ HDFC BANK Success Rate 0 %	○ Pay Gov India Success Rate 0 %	○ Indian Bank Success Rate 0 %			

Note: Success Rate - No. of Successful Transactions / Total No. of Transactions in a period of 30 days.

Net banking	Debit card	Credit card	UPI

Enter the letter shown | Enter the letter shown | *pmqsvx* | ↻Get a new Captcha

After you click on 'Pay' button, you will be redirected to a secure gateway. After completing the payment you will be redirected back

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☐ I acknowledge and confirm that I have read and agree to the Terms And condition.

[Back] [Pay]

RETURN OF UNSPENT BALANCES in RBI DRAWING ACCOUNT

If a State receives a central share against a duplicate file pushed inadvertently, or has balances lying in due to permanently failed transactions are to be treated as unspent balance. If the State returns the unspent balance in the same financial year in which the centre share was released, it shall be treated as a reduction of expenditure by the Central Ministry/ Department. If the unspent balance is returned in the next financial year, it shall be booked under deduct recoveries.

Return of unspent balances from the RBI drawing account can be made using the NEFT/RTGS mode only through Bharatkosh.

The process to be followed for returning the unspent balance to the Central Ministry/ Department is as follows:

(1) Activation of State Treasury Account for e-payment

State Treasury Account which is configured for e-payments can try making NEFT/RTGS payment to NTRP Bharatkosh account

(2) Process for generation of deposit slip through Bharatkosh for remittance through NEFT/RTGS mode

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

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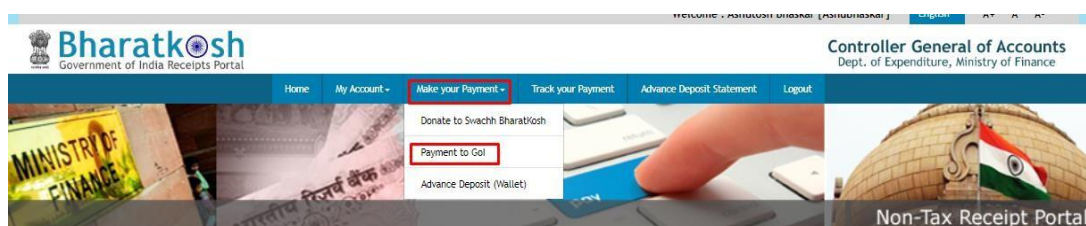

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8. The user will click on the highlighted icon to select the Ministry/ Department and the purpose

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

10. **The user will select the Ministry/ Department from the dropdown to whom the unspent balance is to be returned and search for the purpose – Refund of unspent balance for the current financial year for schemes under SNA**

SPARSH OR Refund of unspent balance for the previous financial year for schemes under SNA SPARSH as the case may be. If the purpose is not visible in the dropdown, the State has to contact the Pay and Accounts Office of the concerned Ministry for mapping of the purpose.

11. All Heads of Account in which the budget was released will be added as a payment type. The user has to carefully select the purpose based on the head of account for which the unspent balance is being refunded.

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HIGHER EDUCATION	Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH(HIGHER EDUCATION) (9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)-3601067893301-SC)	011751 - PAO (Secondary Education & Higher Education)	211763 - UNDER SECRETARY(CASH)	1000.00	No Restriction	🗑

Next →

15. **On clicking "Next", the following page will open where the user will fill in the depositor details and select the mode of payment as "NEFT/RTGS" only.**

16. 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".

17. 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.

18. 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:

(C) Process for return of unspent balance from the State Treasury Account

1. **After generating the deposit slip, states shall prepare and send an e-payment file to RBI e-Kuber system with debit details of their concerned treasury account (as decided by State for refunding the undisbursed amount of Central Share)**

2. **The chosen treasury account should be configured for e-payments in e-Kuber system. Any account that does not handle e-payments cannot be configured for e-payments and hence cannot be used.**

3. **The beneficiary details in the e-payment file should be as per the Bharatkosh deposit slip containing the beneficiary account number (which is the CPIN) and NTRP IFSC – RBIS0NTRPER (fifth character is zero). Payment mode in the e-payment file should be NEFT.**

4. **Once the fund has been transferred, the status will be updated as "success" on Bharatkosh after successful reconciliation within 24 hours.**
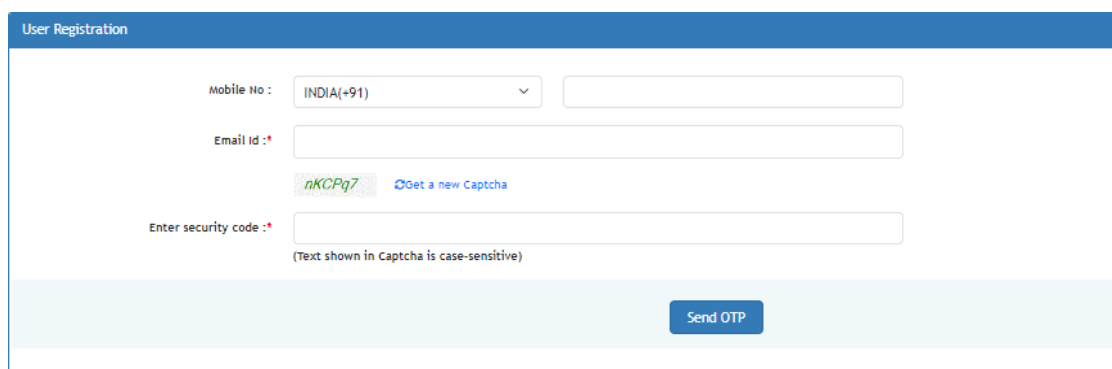
Creation of a new login ID on Bharatkosh

1. A user can create a new account using the "New User" hyperlink.

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

4. On successful verification, the following form will open and the user will fill in the details

5. For making payment through NEFT/RTGS mode, the user will click on the checkbox – NEFT-based transaction and fill in the details of the account from which the amount will be debited. **For the return of unspent balance from the RBI drawing account, the State has to add the details of the treasury account, only enabled for epayment**

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

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

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

Success! User has been registered successfully