

File No. TA-2-17002(01)/17/2020-TA-II /(e-4426)/89  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

New Delhi, the 24<sup>th</sup> March, 2025

**OFFICE MEMORANDUM**

Sub: Implementation of e-bill system in civil Ministries/Departments and reiteration of instructions contained in para CAM 2.9.9 -reg.

E-bill system through PFMS was launched in selected Central Ministries/Departments on pilot basis in March, 2022. The complete claim processing and payment system has been implemented with end to end digitised integrated system. A comprehensive SOP on ebill was issued by this office on 01.02.2022 and followed by revised SOP on 12.04.2023 for guidance to users in the Ministries/Departments. Para 4.2(iii) of the e bill SOP(ver 2) states that at the time of creation of e-Sanction, Sanction Maker (SnM) can upload two documents viz. Budget Overriding Assurance (size 2 MB) if any, and a scanned copy of approval note of the financial sanction(Size 4 MB).

2. It is hereby advised that the compliance of the following instructions may be ensured by Pr.CCA/CCA/CA(I/c) of the Ministries/Departments:

i. Copy of approval note of the financial sanction is not required to be attached in the e-Bill unless specifically authorized under exceptional circumstances with the necessary approval of CCA/CA/DyCA in place. These instructions may be brought to notice of all the sanctioning authorities in the Ministries/Departments.

ii. As regards the provisions of review of sanction contained in para 2.9.9 of CAM, 2024 and OM No. TA-2-01-002/2/2021-TA-II-Part(1)(e-18373) 81 dated 12-3-2025, it is reiterated that only a copy of the sanction, not the entire bill, is made available for review.

3. This issues with the approval of Controller General of Accounts.

(Sanchita Shukla)

Jt. Controller General of Accounts (ARPR)

To

The Pr.CCA/CCA/CA (Ic) of the Ministries/Departments concerned.

Copy for kind information to:

1. PPS to CGA
2. PS to Addl. CGAs
3. All Jt.CGAs/CC(Pension)/Director(INGAF)
4. All Dy.CGAs/ACGAs
5. Sr.AO(GIFMIS) for uploading on website