

I-104/2/2022-ITD-CGA-Part (1)/E-20458/02
Govt. of India
Department of Expenditure, M/o Finance
Office of the Controller General of Accounts

Mahalekha Niyantarak Bhawan, E Block,
GPO Complex, INA Colony, New Delhi-110023
Dated: 2nd April, 2026

Office Memorandum

Subject: General Instructions for Introduction of End to End electronic processing of sanctions under TSA module through PFMS- regarding

Reference is invited to OM No. TA-2-17002(01)/17/2020-TA-I/(e-4426)/459 and 559 dated 18.12.2025 issued by TA Section, O/o CGA on the above subject. The e-Bill system for end-to-end electronic processing of claims, sanctions and bills through PEMS has been progressively rolled out across PAOs under Civil Ministries/Departments. Further, with a view to achieve full-scale adoption, the prescribed claim-cum-bill forms, as contained in the Subsidiary Instructions to CGA (R&P) Rules, 2022, have now been enabled in PFMS.

The phased implementation schedule of the e-Bill system in e-Bill enabled PAOs/NCDDOs is as follows:

Period of Implementation	RPR-claim-cum-bill forms to be covered/implemented
January 2026	RPR-13 – Pay Bill RPR-49 - e-bill for purchase through GeM RPR-33- claim cum bill for Refund of Revenue RPR-43 - claim cum bill for Refund of Deposit RPR-46 – Bill for refund of Lapsed Deposit RPR-51 – Bill for Withdrawal from Contingency Fund of India
April 2026	RPR-34–Grant-in Aid/Subsidy/Contribution/Investment/Loans and Advances Bill RPR-37 - claim cum bill for Short term Advance viz., TA-Tour, TA-Transfer, LTC, Medical, Others RPR-48- Other personal claims (Newspaper/Leave Encashment on LTC/OTA/CEA & Hostel Subsidy/Conveyance/Allowance/Hospitality/Telephone call charges/Others
July 2026	RPR-14 – (A/B/C)-TA claim-cum-bill for Tour/Transfer/LTC RPR-23 – Medical Charges-claim-cum- reimbursement bill-CGHS, CS(MA) RPR-29- Contingent Bill/Adjustment of advance/Advance Contingent/Advance imprest/Replenishment of Imprest

October 2026	RPR-33- claim cum bill for House Building Advance/Computer Advance RPR-43 - claim cum bill for payment of accumulation under CGEGIS RPR-46 – claim cum bill for payment of accumulation under GIS in t/o AIS officers
January 2027	RPR-138 – NPS NIL Bill RPR-42- claim cum bill for withdrawal of Final Payment/advance from GPF/CPF of payment under DLIS RPR-50 – Bill for payment of retirement benefits (Commuted value of Pension, Gratuity, Leave Encashment on retirement)

3. It is reiterated that there is no change in the extant procedures relating to payment, accounting and reconciliation. However, the entire process shall henceforth be executed on the basis of electronic records, including e-claims, digital supporting documents, e-sanctions and e-bills, thereby obviating the requirement of physical documentation.

4. In view of the above, Ministries/Departments administering schemes on TSA/Hybrid TSA are requested to take necessary action for seamless transition. It is further informed that RPR-34 (Grant-in-Aid Bills) is being operationalised w.e.f. 01.04.2026. Therefore, all concerned Programme Divisions may be apprised of the OM referred to above, in order to ensure readiness to generate e sanctions accordingly.

This issues with the approval of the Competent Authority.



(Anupam Raj)

Sr. Deputy Controller General of Accounts
(GIFMIS)

To

Pr.CCAs/CCAs/CAs (IC) of Ministries/Departments administering TSA/TSA (Hybrid) schemes.

Copy to:

1. PS to Secretary (Expenditure), Room No,16101, Kartavya Bhawan, New Delhi 110001
2. PPS to Controller General of Accounts, O/o CGA
3. PPS to Addl. Secretary (PFS), Deptt. Of Exp., Kartavya Bhawan, New Delhi-110001.
4. PS to FAs of the Ministries/Departments concerned
5. Addl. CGA (PFMS)/Addl. CGA (A&FR), O/o CGA
6. Asstt. Controller General of Accounts (TA Section), O/o CGA
7. PA to Jt.CGA (AR&FR), O/o CGA
8. Sr. AO (GIFMIS), O/o CGA, with the request to upload the OM in CGA website

Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
(TA-II Section)

New Delhi,
18th December, 2025.

OFFICE MEMORANDUM

Subject: General instructions for introduction of End-to-End electronic processing of claim and bill through PFMS –reg.

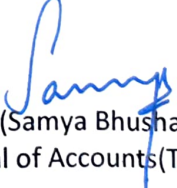
The e-bill system for processing claim, sanction and bill in electronic mode through PFMS was introduced in selected PAOs on pilot basis in the year 2022. A comprehensive Standard Operating Procedure (SOP) of e-bill module was, also issued by this Office vide this Office OM dated 1.2.2022 and subsequently SOP version 2.0 was issued vide OM dated 12-4-2023.

2. The ebill system has been implemented by O/o CGA across various PAOs in Civil Ministries/Departments. In order to universalize the implementation of e-bill, the claim-cum-bill forms as prescribed in Subsidiary Instructions to CGA(R&P) Rules, 2022 have been developed in PFMS. The e-bill implementation starting January, 2026 in the e-bill activated PAOs/NCDDOs is enclosed as Annexure.

3. It is again reiterated that there is no change in the payment, accounting and reconciliation procedures in respect of the bill processed through e-bill module except that these would be done on the basis of electronic records as will be made available with e-claim, digital supporting documents of e-claim, e-sanction and e-bill without the requirement of physical papers.

4. Pr.CCAs/CCAs/CAs(ic) of all Ministries/Departments are also requested to bring the above information to the notice of the DDOs and PAOs under their payment control.

This issues with the approval of CGA.


(Samya Bhushan)
Asstt. Controller General of Accounts(TA)

To

Pr.CCAs/CCAs/CAs(ic) of all Ministries/Departments.

Copy for kind information to:

1. Secretary (Expenditure)
2. Controller General of Accounts
3. Addl. CGA (PFMS)/Addl. CGA (CVO)/Addl. CGA (A&FR)
4. FAs of the Ministries/Departments concerned.
5. Jt.CGA (GIFMIS)/ Jt.CGA(AR&PR)
6. Sr. AO (ITD) with the request to upload the OM in CGA website.

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January-2027	RPR-13B-NPS NIL Bill RPR-42- Claim-cum-Bill for withdrawal of Final Payment/advance from GPF/CPF or payment under DLIS RPR-50- Bill for payment of retirement benefits (Commutated value of Pension, Gratuity, Leave Encashment on retirement)