

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

15th New Delhi,
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 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 implementation plan for the e-Bill system, effective from January 2026 in e-Bill-enabled PAOs/NCDDOs, is enclosed as **Annexure**.

3. It is reiterated that there is no change in the existing payment, accounting, and reconciliation procedures for bills processed through the e-Bill module, except that these processes shall be carried out on the basis of electronic records, including e-claims, digitally uploaded supporting documents, e-sanctions, and e-Bills, without the requirement of physical documents.

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. Addl. CGA (PFMS)
2. Addl. CGA (CVO)
3. Addl. CGA (A&FR)
4. Jt. CGA (GIFMIS)
5. Jt. CGA (AR&PR)
6. Sr. AO (ITD) with the request to upload the OM in CGA website.

Annexure

Period of implementation	RPR claim-cum-bill forms to be covered/Implemented
Jan-2026	RPR-13 - Pay Bill RPR-49 –e-bill for purchase through GeM RPR-33 - Claim-cum-Bill for Refund of Revenue RPR-34 - Grant-in-aid/Subsidy/ Contribution/Investment/ Loans and Advances Bill RPR-46 - Claim-cum-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-36- Claim-cum-bill for House Building Advance/Computer Advance RPR-44- Claim-cum-bill for payment of accumulation under CGEGIS, 1980 RPR-45- Claim-cum-Bill for payment of accumulation under GIS in r/o AIS officers
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)