

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

New Delhi,  
18<sup>th</sup> December, 2025.

**OFFICE MEMORANDUM**

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

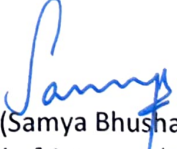
The e-bill system for processing claim, sanction and bill in electronic mode through PFMS was introduced in selected PAOs on pilot basis in the year 2022. A comprehensive Standard Operating Procedure (SOP) of e-bill module was, also issued by this Office vide this Office OM dated 1.2.2022 and subsequently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

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-43 - Claim-cum-Bill for Refund of Deposit 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 (Commuted value of Pension, Gratuity, Leave Encashment on retirement)