

**Ministry of Finance
Controller General of Accounts
Department of Expenditure
MahalekhaNiyantarak Bhawan
'E' Block, GPO Complex,
INA, New Delhi – 110023.**

Subject: Procedure for migration of NPS pensioners on death/disability of Government Servants.


Reference is invited to O/o CGA's OM No. 1(7)/DCPS(NPS)/2009/TA/2021 dated 02.07.2009 regarding additional relief on death/disability of Government servants covered by the Defined Contribution Pension System (NPS) wherein, it was provided to issue Provisional Pension Payment Order (PPPO) in respect of those employees. The said OM was issued consequent upon issuance of DOP&PW's OM dated 05.05.2009 regarding government's decision to extend the benefits under CCS (EOP) Rules, 1939 in the event of death or boarding out on account of disablement or retirement on invalidation in respect of employees covered under NPS. As per para 5 & 6 of the DOP&PW's OM dt 05.05.2009, the above payment will be on provisional basis and the same will be adjusted against the payments to made in accordance with the Rules framed.

2. Consequent upon notification of CCS (Implementation of NPS) Rules, 2021, providing therein under Rule 10, all such provisional payments need to be regularised alongwith cancellation of PPPO and issuance of regular Pension Payment Orders (PPOs) by respective PAOs. A Procedure for preparation of the same is being provided as under:

- i. Central Pension Accounting Office (CPAO) will call back all Provisional Pension Payment Orders (PPPOs) booklet from Pension Account Holding Branch (PAHB) through respective Central Pension Processing Centres (CPPCs) and send it to concerned PAOs along with the photocopies of the additional relevant documents (lying with CPAO) for preparing new PPOs.
- ii. CPAO shall ensure that all Sections/Parts including records of disbursement of these PPPOs are updated fully and entry for Last Pension Payment is be made in PPPO before sending the same to PAOs.
- iii. CPAO will provide a utility to PAOs for generation of PPO number against such PPPOs.
- iv. On receipt of copies of PPPOs from CPAO, PAO shall seek Service Book and relevant documents of concerned Govt. employees, from Head of Office (HoO).
- v. Head of Office (HoO) will send Service Book alongwith a forwarding letter to PAO mentioning therewith that provisional pension/family pension of (name of the Govt. employee) will be regularized/authorized as per CCS (Implementation of NPS) Rules 2021. PAO will initiate action to issue PPO accordingly.
- vi. PAO will generate a new PPO number and prepare PPO against each PPPO.
- vii. The PPO so prepared by PAO will also bear old PPPO number and PRAN number. (Annexure-A)

- viii. While finalising PPO, PAO will verify/cross check the details from the available records and authority issued for PPPO by him/her to CPAO.
- ix. On completion of PPO, PAO will send the same to CPAO alongwith Special Seal Authority (SSA) for onward transmission to CPPC as is done while issuing PPO in processing pension/family pension cases as per CCS(Pension) Rules. PAO will keep close watch and ensure that PPOs have been issued by them against every PPPO.
- x. On receipt of PPO and SSA from PAO, CPAO will check all entries of PPOs with the available documents/PPPOs with them and ensure the correctness of the same.
- xi. CPAO will process these PPOs further & send the same to CPPC as is done in case of processing other pension/family pension cases. However, CPAO will, inter alia, indicate the date of commencement of pension/family pension in SSA by Bank. CPAO will stop pension payment immediately through PPPO w.e.f. date mentioned in SSA.
- xii. After receipt of the new PPO from the concerned PAO, CPAO will send new PPO, SSA, Last Pay Certificate (LPC), and other supporting documents in original (old SSAs lying with CPAO as well as the new received afresh now from PAO) to the concerned CPPC for further processing and disbursement. CPAO will also retain scanned copies of the complete set of documents of old PPO as well as new PPO for its official records.
- xiii. PPPOs from pensioners should be obtained by PAHB. PAHB will forward the same to CPPC and CPPC to CPAO and CPAO to PAO. CPAO's portion will be returned to PAO concerned after final submission of the case to CPPC to avoid stoppage of pension. CPAO shall ensure the continuity of pension payment. At the same time, necessary precaution will be taken to avoid any instance of double payment.
- xiv. The CPPC will follow guidelines as in case of other pension/family pension cases and as enunciated in the Scheme Booklet and as instructed by CPAO.
- xv. CPAO will issue necessary directions/instructions to CPPC/PAHB to get this work done smoothly, at the earliest, without any disruption of payment of pension/family pension to concerned beneficiaries.

This issues with the approval of competent authority.


(Samya Bhushan)

Assistant Controller General of Accounts

CC (Pension), CPAO, Trikoot-II, Bhikaji Kama Place, New Delhi

CGA's UO No TA-3-07001/2/2021-TA-CGA /cs-5365/342

Dated: 17 /09/2025

Copy to:

1. All Pr.CCAs/CCAs/CAs (IC) of Ministries/Departments
2. Dy. Secretary, DoP&PW, Lok Nayak Bhawan, Khan Market, New Delhi
3. Dy Secretary, DFS, New Delhi
4. Sr.AO (ITD) for uploading this OM on CGA's website

PAO-NAME
MINISTRY/DEPARTMENT

Date: _____

o,
he Pay & Account Officer,
entral Pension Accounting Office,
in. of Finance, Govt. of India,
rikoot II Complex, Bhikaji Cama Place,
K. Puram, New Delhi - 110 066.

Sir/Madam,

A Pension Payment Order in favour of Sh./Smt. _____, Designation . _____ holding pay
scale of Rs. _____ at the time of Retirement/ Death, details of which are given below is forwarded for arranging payment:-

- | | | | |
|------------------------|---|--|---------------------|
| 1. PPO No | : | | dated :- dd/mm/yyyy |
| 2. PPPO No. | : | | |
| 3. PRAN | : | | |
| 4. Category of Pension | : | | |

- (a) Amount of Pension :
- (b) Date of commencement of Pension :
- (c) Family Pension
- | | | | |
|------------------|---|------------------|---|
| i) Enhanced Rate | : | Upto | : |
| ii) Normal Rate | : | With Effect From | : |

Medical Allowance :

Constant Attendant Allowance :

Name of Bank :

Branch and Code No. :

Location :

Bank Account No. :

District :

State :

Pincode :

IFSC Code :

The pensioner Portion of the PPO is being handed over to the Pensioner by : Bank

Your Faithfully,

Authorised Signatory with Stamp and Special Seal

Encl:

- | | |
|--|--------------------------------------|
| 1. PPO Booklet (Pensioners & Disburser's Portion) | 2. Photo and Specimen signature slip |
| 3. Identification marks | 4. Undertaking by the Pensioner |
| 5. Option of the pensioner indicating name and full address of the Authorised Public Sector Bank | |

Copy forwarded to:-

1. Pensioner:
2. DDO:

Authorised Signatory with Stamp and Special Seal