

No. 1-95/4/2020-1TD-CGA (E 994) / 273-313  
Government of India  
Ministry of Finance Department of Expenditure  
Controller General of Accounts  
PFMS Division (GIFMIS)

Mahalekha Niyantarak Bhawan  
GPO Complex, INA, New Delhi  
Dated: 15.09.2023

### OFFICE MEMORANDUM

**Subject: Important instructions with regard to new development in Pension Module for PAOs in PFMS Portal – Online Return process of pension cases from CPAO to PAO**

The undersigned is directed to refer to the subject cited above and to inform that the process flow for the online return of pension cases from CPAO to PAO through the Pension module at PFMS has been developed and deployed.

2. Presently, pension case forwarded by Head of Office (HOO) through Bhavishya land in PFMS Pension Module at DH level for checking in "**Pension >>Manage Pensioner**" menu. After passing the pension cases at all levels i.e., DH, AAO and PAO, PAO allots PPO number and digitally sign the e-PPO. Thereafter, PAO verifies digitally signed ePPO and submits it to CPAO online. PAO has to send physical PPO booklet with attachment and PDF of ePPO to CPAO for further processing at CPAO.

3. In the existing scenario, after verification of case at CPAO, CPAO issues e-SSA and forward the same to Bank for payment. In case of any mistake found in e-PPO or physical PPO, CPAO returns pension case back to PAO through offline mode and deletes the pension in their system. PAO has to take corrective action at their end if errors are in PPO Booklet and forward the case back to CPAO and also re-upload e-PPO to CPAO in their Login. If any mistake is found in e-PPO, then the case needs to be returned to HoO i.e. Bhavishya and for this purpose DSC needs to be reverted back. Presently, DSC is being reverted at CGA office and for this purpose, a request is required to be forwarded by PAO to CGA office. This process is done offline mode and takes time.

4. To obviate problems and reduce the time period, this office and CPAO have jointly developed an online revert process flow of pension cases from CPAO to PAO and DSC reversion of Pension cases, if required, at PAO office itself. As and when, CPAO returns the pension case back to PAO, the same will now be available in PAO Login in Pension Menu at **Pension =>e-PPO=> e-PPO returned by CPAO**. PAO has to check the reason for return of Pension case and if errors are in physical PPO booklet or errors are in e-PPO or complete case is wrong, PAO has to take action accordingly, i.e., where errors are only in physical booklets, PAO may re-upload e-PPO after rectifying errors in physical booklet and forward the case to CPAO.

5. If errors are in e-PPO or complete case is wrong, PAO has to take action in initiating DSC reversion available at **Pension =>e-PPO=> e-PPO returned by CPAO**.

After initiation by PAO, case will land at DH login for processing of DSC reversion with all validation. DH will check the case and forward the same to AAO, AAO will verify the case and forward the same to PAO. PAO will revert the DSC and case will be available at PAO login in **Pension =>Utilities=>Return case to PAO Login**. After taking action in this menu, PAO will again pass the case from Manage Pension case in pension module and take necessary action for re-DSC or returning case back to HoO for rectification of errors.

**6. Important Instructions before processing of DSC reversion:**

- (i) Initiation of re-upload or DSC reversion is to be initiated only after receipt of physical booklets from CPAO and pensioner.
- (ii) Revision cases available at any level in DH, AAO or PAO must be reverted back to HoO prior to DSC reversion of pension case.
- (iii) Sanctions/bills pending at any level i.e., DDO, DH, AAO or PAO level must be permanently canceled prior to DSC reversion.
- (iv) Payment of sanctions i.e., Gratuity, Commutation, Withheld Gratuity, if done through sanction module, must be entered at DH level with complete details i.e., Bill Number, Bill Date, Voucher Number and Voucher Date.
- (v) Recovery of paid amount, if any, must be entered at DH level with complete details i.e., Challan Number, Challan Date, Scroll Number and Scroll Date. Total amount must be recovered and partial recovered amount will not allow DSC reversion at PAO login.

7. The User Manual for the aforementioned development is attached for information and strict adherence, please.

8. This issue with the approval of Competent Authority

Encl: As above



(Anupam Raj)

Dy. Controller of Accounts (GIFMIS)

To,

1. All Pr.CCAs/CCAs/CAs (with independent charge) with a request to kindly circulate these instructions to Pension processing PAOs under their control.
2. Principal PAO, AG, Audit with a request to circulate these instructions to all the pension processing PAOs under your control.
3. Principal PAO, Department of Space with a request to circulate these instructions to all the pension processing PAOs under your control.
4. Principal PAO, Govt of NCT of Delhi with a request to circulate these instructions to all the pension processing PAOs under your control.

Copy to:

1. Sr.AO (GIFMIS) for uploading on website.

# **Pension Module**

## **User Manual**

**for**

***“Return Flow of Pension Case  
from CPAO”***

## Contents

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## Quick Action Menu

Sr No.	Name of Screen	Menu	Login	Action
1	<a href="#">Return of Pension Case from CPAO at PAO Login</a>	Menu >> Pension>>ePPO>>PPO (pension case) return by CPAO	<b>PAO</b>	Initiation and forward of pension case to DH
2	<a href="#">Process at DHLogin</a>	Menu >> Pension>>ePPO>>PPO (pension case) return by CPAO	<b>DH</b>	Review, data entry and forward the case to AAO with/without remarks
3	<a href="#">Process at AAO Login</a>	Menu >> Pension>>ePPO>>PPO (pension case) return by CPAO	<b>AAO</b>	Review and forward of case to PAO with/ without remarks
4	<a href="#">Process at PAO Login</a>	Menu >> Pension>>ePPO>>PPO (pension cases) return by CPAO	<b>PAO</b>	Review and pass/reject the case

## Introduction

Pension case is processed in Pension Module of PFMS portal and forwarded the case to CPAO for processing and onward submission to Bank for payment. However, at the time of processing pension case at CPAO, errors are found in pension case either in physical booklet or ePPO or technical errors, CPAO returns the case back to PAO office along with physical documents. PAO has to take necessary action in rectifying errors in physical booklet and reverting back to CPAO. PAO has to also re-upload ePPO to CPAO website at PAO Login.

If the errors are found in ePPO, DSC needs to be reverted back and after DSC reversion, the case is to be reprocessed at PAO Login or returned back to HoO. Presently, DSC reversion is being done at CGA office. Now, new functionality of online return of pension case from CPAO to PAO has been devised and the same is as under: -

## Return of Pension Case from CPAO at PAO Login:

As and when CPAO returns the case back to PAO, they will find PPO number of pension cases in their Login

- Login>>Menu>>Pension>>ePPO>>ePPO returned by CPAO

The screenshot shows the PFMS Pension Module menu. The left sidebar contains the following items: BharatKosh, Budget, CAH Reports, HSM Utility, National Pension System, User Manuals, TSA, eSanctions, Masters, Pension, Users, Failed Transaction, Sanctions, Admin Master, NER Corrections, Transfer Entry, Review Sanctions, Bank Reconciliation, Monthly Accounts Processing, Employee Info. System, Reports, and Masters. The main content area displays a message: "The following table shows the summary of sanctions according to status and type. To find out what a particular status means, take your mouse over the status name. To find the details of sanctions in a status/ type, click on the corresponding status." Below this message is a link "See all sanctions". A dark blue banner reads "Agency Bank Account Validation Status". The "Sanctions" menu item is expanded, showing "e-PPO" and "Utilities". The "e-PPO" menu item is further expanded, showing "Browser Neutral DSC", "JAVA Based", "DSC ePPO List", "ePPO Verify & Submit to CPAO", "ePPO DSC Revert", "ePPO Reupload To CPAO", and "ePPO returned by CPAO". A red error message at the top of the page reads "An Error has occurred in this page, please contact administrator!". At the bottom right, there is a Windows watermark: "Activate Windows Go to Settings to activate Windows." The URL at the bottom left is "https://training.athirajgaon.in/Pension/Pension/CPAO/ePPO/ePPO.html".

- PAO has to select the PPO No. from ePPO returned by CPAO

- View details of Pensioner and click on View ePPO

Bill Type	Gross Amount	Net Amount	Recovery Amount	Bill Status	Sanction No	Sanction Date	Bill No	Bill Date	Voucher No	Voucher Date
Gratuity	1438800	1438800	0	Paid	PEWS/2019/027667/227676/1	30/11/2018	CP00000909	30/11/2018	V6550	30/11/2018
Commutation	1573248	1573248	0	Paid	PEWS/2019/027667/227676/1	30/11/2018	CP00000910	30/11/2018	V6551	30/11/2018

- View ePPO details of pensioner and select the checkbox as per return reason remarks i.e. if errors are in physical booklet or ePPO is not visible/damaged at CPAO, the PAO has to select following:
  - It is certified that e-PPO need to be re-uploaded, PAO will be able to reupload the ePPO. Process flow of re-upload of ePPO is already available at this office OM dated 06.06.2023.

The screenshot shows a web application interface for managing Pension Payment Orders (PPO). On the left is a sidebar menu with various system functions. The main area displays the 'Payment Details' for a selected PPO, showing a table with columns for Bill Type, Gross Amount, Net Amount, Recovery Amount, Bill Status, Sanction No, Sanction Date, Bill No, Bill Date, Voucher No, and Voucher Date. Two rows are visible: Gratuity and Commutation. Below the table, there are sections for 'Revision Case' and 'DSC Revert History', both indicating 'No Revision Available' and 'No Records Available' respectively. At the bottom, there are two checkboxes for certification: 'It is certified that the DSC reversion on above e-PPO is to be reverted' (unchecked) and 'It is certified that e-ppo need to be re-uploaded' (checked). There are also buttons for 'Forward To DH' and 'Reupload e-PPO'.

- If PAO Selects the button:
  - It is certified that the DSC reversion on above e-PPO is to be reverted, DSC reversion process will be initiated by PAO and PAO will be able to add remarks in the column and forward the case to DH for processing

**Payment Details**

Bill Type	Gross Amount	Net Amount	Recovery Amount	Bill Status	Sanction No	Sanction Date	Bill No	Bill Date	Voucher No	Voucher Date
Gratuity	1438800	1438800	0	Paid	PENC/2018/027667/227678/1	30/11/2018	CP00000809	30/11/2018	V6950	30/11/2018
Commutation	1573248	1573248	0	Paid	PENC/2018/027667/227678/1	30/11/2018	CP00000810	30/11/2018	V6951	30/11/2018

**Revision Case**

No Revision Available

**DSC Revert History**

No Records Available

**Hide ePPO**

It is certified that the DSC reversion on above e-PPO is to be reverted  It is certified that e-ppo need to be re-uploaded

Remarks:

**Forward To DH** **Reupload e-PPO**

- Thereafter, PAO will get the following message once pension case is forwarded to DH

**Public Financial Management System-PFMS**  
 (Branch CPMS)

U/o Controller General of Accounts, Ministry of Finance

Welcome: MANOL KUMAR SHARMA  
 User Type: PAO  
 Financial Year: 2023-2024

10:24:30 AM

[paonic] Logout  
 Change Password  
 Login History  
 English

**e-PPO DSC Revert**

PPO - 276671800382 Initiated For DSC Revert and forward to DH for Processing

**CPAO Return Cases**

PPO No:

**Reset**

**Accept/Reject DSC Revert Process**

DPO No:

Note:- Use This Frame To Take Action Regarding DSC Reversion After Approval By DH And AAO

**Reset**

# Process at DH Login

- Login>>Menu>>ePPO>>ePPO returned by CPAO

The screenshot shows the PFMS dashboard for user LOKESH KASANA. The header includes the system name, user type (DealingHead), financial year (2023-2024), and the time (03:23:31 PM). The left sidebar contains a navigation menu with categories like BharatKosh Reports, Home, Budget, CAM Reports, Finance Accounts, National Pension System, eSanctions, Masters, Pension, Users, Failed Transaction, Sanctions, Transfer Entry, Bank Reconciliation, Employee Info. System, Reports, Masters, Bank, and Register / Track Issue. The main content area displays a red error message: "An Error has occurred in this page. Please contact administrator". Below the error message, there is a table titled "Agency Bank Account Validation Status" with a single entry: "ePPO returned by CPAO".

- Select the pensioner from the dropdown list

The screenshot shows the PFMS dashboard for user LOKESH KASANA. The header includes the system name, user type (DealingHead), financial year (2023-2024), and the time (03:24:37 PM). The left sidebar contains a navigation menu with categories like BharatKosh Reports, Home, Budget, CAM Reports, Finance Accounts, National Pension System, eSanctions, Masters, Pension, Users, Failed Transaction, Sanctions, Transfer Entry, Bank Reconciliation, Employee Info. System, Reports, Masters, Bank, and Register / Track Issue. The main content area displays a form titled "e-PPO DSC Revert" with a sub-header "Accept/Reject DSC Revert Process". The form contains a dropdown menu for "PPO No." with a list of options: "331952000898 - ( Mary Alice T)", "331952100341 - ( LALMAN SAH)", "433351801824 - ( Mangat Ram)", "331952000869 - ( Satyakumar Dixit)", and "321951700533 - ( DILIPKUMAR KUNDU)".

- View details of user and click on View ePPO

- View ePPO and select the checkbox and move further

Bill Type	Gross Amount	Net Amount	Recovery Amount	Bill Status	Sanction No	Sanction Date	Bill No	Bill Date	Voucher No	Voucher Date
Gratuity	1428200	1428200	0	Paid	PENG/2018/027667/227678/1	30/11/2018	CP00000809	30/11/2018	46950	30/11/2018
Commutation	1573248	1573248	0	Paid	PENG/2018/027667/227678/1	30/11/2018	CP00000810	30/11/2018	46951	30/11/2018

- DH will enter the details of the payment if paid through PD/Sanction Module.
- DH will select Yes or NO if it has to enter recovery details
  - Yes, if yes following screen will be available to the DH, DH will select what type of payments are recovered from pensioner. Thereafter, DH will add details of each recovery vide Challan Number, date of Challan Number, Scroll Number and Scroll Date and amount.

Recovery made by PAO  Yes  No

Gratuity  Withheld  Commutation

Gratuity Challan No: \* Gratuity Challan Date: \* Gratuity Scroll No: \* Gratuity Scroll Date: \* Gratuity Amount Recovered: For Other Gratuity Challan Details:

Commutation Challan No: \* Commutation Challan Date: \* Commutation Scroll No: \* Commutation Scroll Date: \* Commutation Amount Recovered: For Other Commutation Challan Details:

Withheld Challan No: \* Withheld Challan Date: \* Withheld Scroll No: \* Withheld Scroll Date: \* Withheld Amount Recovered: For Other Withheld Challan Details:

Physical PPO booklet (Disburser Portion) is available at PAO office  Yes  No

Remarks \*

PAO Initiated Remarks : Approved...

PAO Rejected Remarks :

**Forward To AAO**

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- If DH Selects No, DH will move further.

**Hide ePPO**

It is certified that the DSC reversion on above e-PPO is to be reverted

**Bill Details**

Payment made by PAO through Sanction module  Yes  No

**Recovered Challan Details**

Recovery made by PAO  Yes  No

Physical PPO booklet (Disburser Portion) is available at PAO office  Yes  No

Remarks \*

PAO Initiated Remarks : Approved...

PAO Rejected Remarks :

**Forward To AAO**

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- DH will have to select
  - Physical PPO booklet (Disburser Portion) is available at PAO office
  - If selected Yes, DH will add remarks and forward the case to AAO.

This screenshot shows a web form with a green sidebar on the left. At the top right, there is a 'Hide ePPO' button. Below it, a red message states: 'It is certified that the DSC reversion on above e-PPO is to be reverted'. The form is divided into sections: 'Bill Details' with a radio button for 'Payment made by PAO through Sanction module' set to 'No'; 'Recovered Challan Details' with a radio button for 'Recovery made by PAO' set to 'No'; and a section for 'Physical PPO booklet (Disburser Portion) is available at PAO office' with a radio button set to 'Yes'. Below this is a 'Remarks' text area, and further down, 'PAO Initiated Remarks' (showing 'Approved...') and 'PAO Rejected Remarks'. A 'Forward To AAO' button is at the bottom center. The footer contains: 'About Us | Site Map | Privacy Policy | Contact Us | ©2009 Public Financial Management System. All Rights Reserved.'

- If selected No, DH will not be able to proceed further

This screenshot is identical to the one above, but the radio button for 'Physical PPO booklet (Disburser Portion) is available at PAO office' is now selected as 'No'. The 'Forward To AAO' button is present but likely disabled or greyed out in this state. The footer text remains the same: 'About Us | Site Map | Privacy Policy | Contact Us | ©2009 Public Financial Management System. All Rights Reserved.'

- As and when DH click on forward to AAO, the following confirmation POP up will appear.

training.pfms.gov.in says

Do you want to process the DSC Revert (Without Financial Change)?



- Thereafter, the following message will be displayed to DH.

A screenshot of the Public Financial Management System (PFMS) web application. The header includes the PFMS logo, the text "Public Financial Management System-PFMS (formerly CPMS)", and the user's name "Welcome: LOKESH KASANA" with their role "User Type: DealingHand" and financial year "Financial Year: 2023-2024". The time is 10:41:14 AM. The main content area is titled "e-PPO DSC Revert" and displays the message "PPO - 276671800382 is forwarded to AAO" with a sub-header "Accept/Reject DSC Revert Process". Below this is a dropdown menu for "PPO No:" with the text "Select PPO No." and a "Reset" button. A left-hand navigation menu lists various system modules like "BharatKosh Reports", "Home", "Scholarship Management", etc.

# Process at AAO Login

- Login>>Menu>>Pension>>ePPO>>ePPO returned by CPAO

The screenshot shows the PFMS login page for user MAMTA SUBHANI. The page title is "Public Financial Management System-PFMS" and the user is logged in as "AssistantAccountsOfficer" for the financial year 2023-2024. The time is 12:16:31 PM. A red error message states: "An Error has occurred in this page. Please contact administrator". Below the error message, there is a table header "Agency Bank Account Validation Status" and a table with columns for Agency Name, Agency Code, Agency Type, Agency Status, and Agency Address. The table is currently empty. The left sidebar contains various menu items such as Adhoc Reports, BharatKosh Reports, Home, BharatKosh, Budget, CAM Reports, Finance Accounts, National Pension System, User Manuals, eSanctions, Masters, My Account, Pension, Users, Failed Transaction, Sanctions, Transfer Entry, Bank Reconciliation, Monthly Accounts Processing, and Employee Info. System.

- AAO User will select Pensioner PPO Number from dropdown

The screenshot shows the PFMS "e-PPO DSC Revert" page. The page title is "Public Financial Management System-PFMS" and the user is logged in as "AssistantAccountsOfficer" for the financial year 2023-2024. The time is 12:24:18 PM. The page has a header "Accept/Reject DSC Revert Process" and a form with a dropdown menu for "PPO No." and a "Reset" button. The dropdown menu is open, showing the selected PPO No. "331952000669 - ( SatyKumar Dhit)". The left sidebar contains various menu items such as Adhoc Reports, BharatKosh Reports, Home, BharatKosh, Budget, CAM Reports, Finance Accounts, National Pension System, User Manuals, eSanctions, Masters, My Account, Pension, Users, Failed Transaction, Sanctions, Transfer Entry, Bank Reconciliation, Monthly Accounts Processing, and Employee Info. System.

- AAO User will view details of the pensioner and click on View ePPO, select the checkbox to move further

- Finance Accounts
- National Pension System
- User Manuals
- eSanctions
- Masters
- My Account
- Pension
- Users
- Failed Transaction
- Sanctions
- Transfer Entry
- Bank Reconciliation
- Monthly Accounts Processing
- Employee Info. System
- Reports
- Masters
- Bank
- Register/ Track Issue

**Pensioner/Family Pensioner Details**

Pensioner Name : Hemant Kumar Chauhan File No : 1720  
Pension Class : Superannuation Pension Date of Retirement : 30/11/2018  
Return Reason of CPAO : Joint photograph, signature of the pensioner, family pensioner details missing or blank ePPO generated PAN : SARUC6870A

**Payment Details**

Bill Type	Gross Amount	Net Amount	Recovery Amount	Bill Status	Sanction No	Sanction Date	Bill No	Bill Date	Voucher No	Voucher Date
Gratuity	1438800	1438800	0	Paid	PENG/2019/027667/227678/1	30/11/2018	CP00000809	30/11/2018	V6950	30/11/2018
Commutation	1873248	1873248	0	Paid	PENG/2019/027667/227678/1	30/11/2018	CP00000810	30/11/2018	V6951	30/11/2018

**Revision Case**

**DSC Revert History**

No Records Available.

It is certified that the DSC reversion on above e-PPO is to be reverted

- Once ePPO details are reviewed AAO will add the remarks and forward the case to PAO

- Reports
- Masters
- Bank
- Register/ Track Issue

**Hide ePPO**

It is certified that the DSC reversion on above e-PPO is to be reverted

**Bill Details**

Payment made by PAO through Sanction module:  Yes  No

**Recovered Challan Details**

Recovery made by PAO:  Yes  No

Physical PPO booklet (Disburser Portion) is available at PAO office:  Yes  No

Remarks:

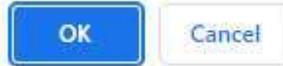
PAO Initiated Remarks: Approved...  
DH Remarks: Approved...

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- As and when AAO clicks on forward to PAO,the following confirmation POP up will appear.

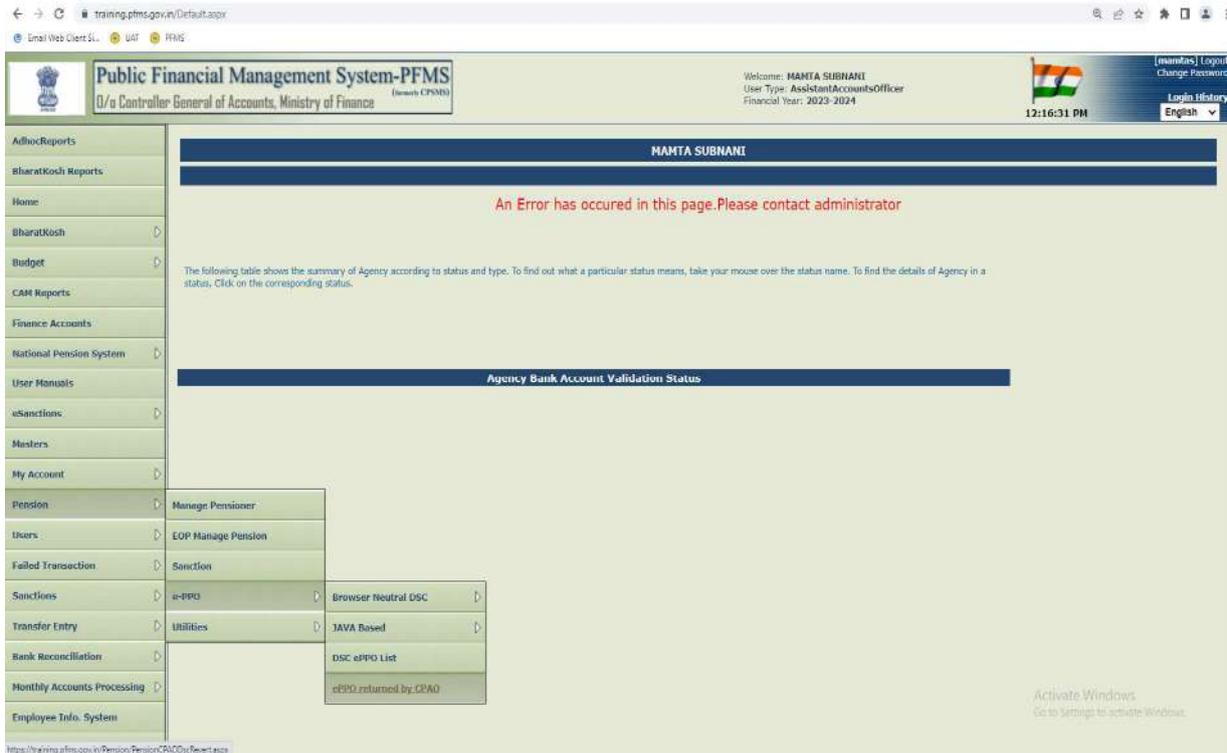
training.pfms.gov.in says

Do you want to process the DSC Revert (Without Financial Change)?

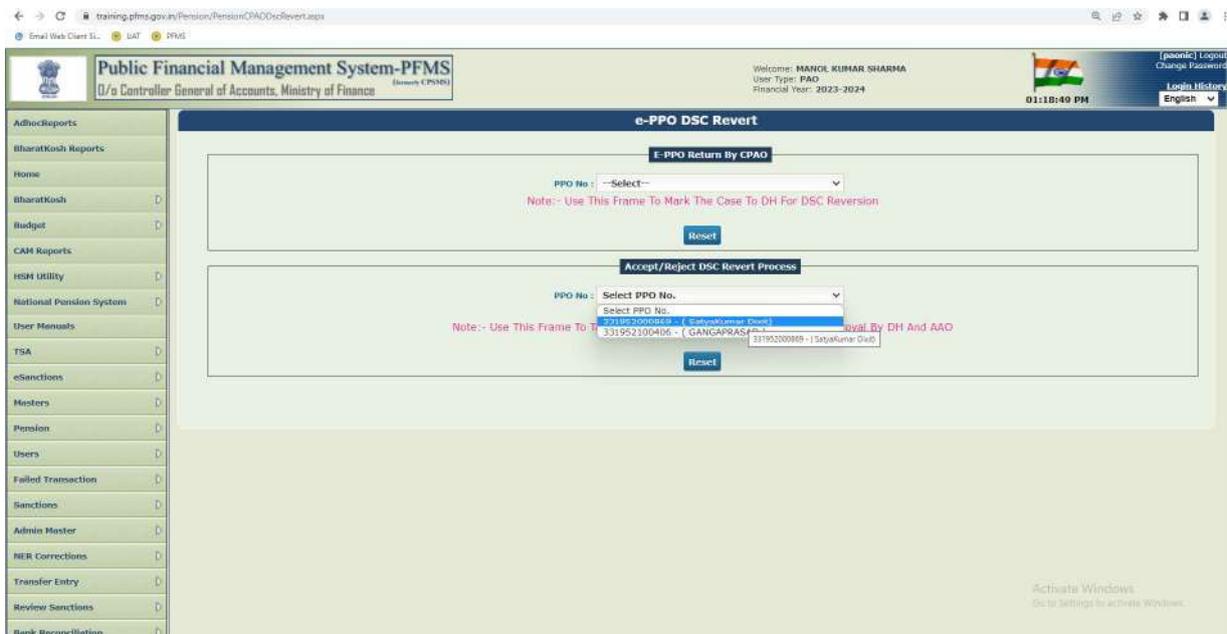


# Process at PAO Login

- Login>>Menu>>Pension>>ePPO>>ePPO returned by CPAO



- PAO User will select Pensioner PPO Number from dropdown

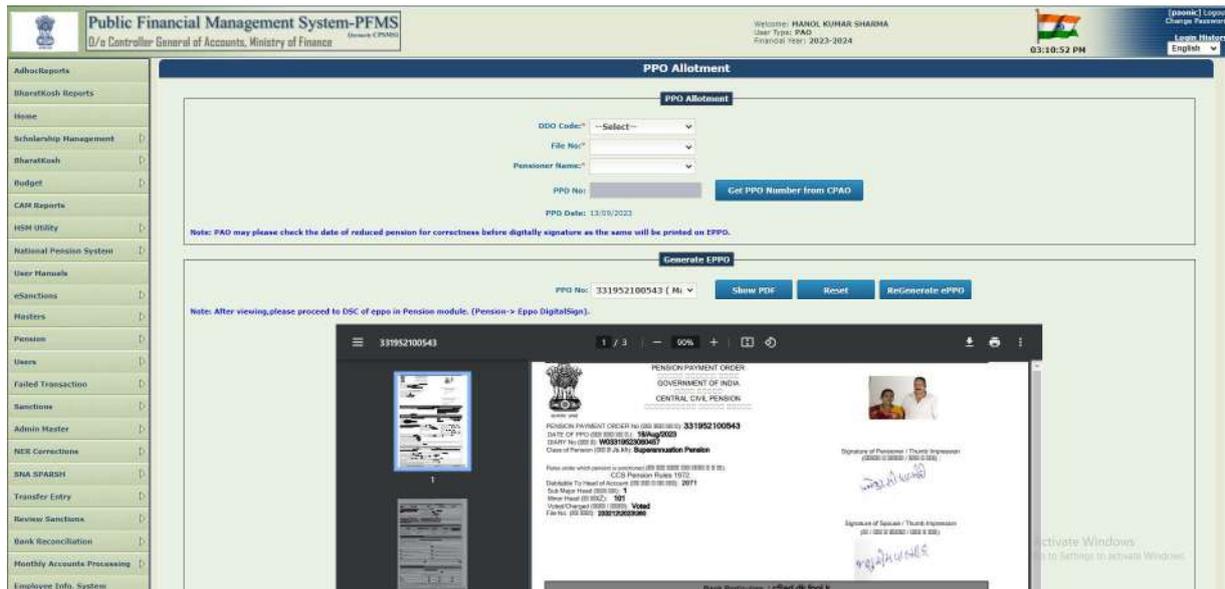


- PAO User Click on View ePPO. PAO User has to view pensioner details, payment details and recovery details, if any and Accept/Reject DSC Revert Process.

- Click on Change Financial Change, if DSC Revert is required With/Without financial Change

- Click on Accept/Reject DSC Revert/Return to DH/Return to PAO Initiation
- If PAO Returns to DH Pension case will be sent again to the DH for edits.
- If PAO Returns to PAO Initiation case will be sent at initiation and PAO will decide as per the case to initiate the DSc revert of the Case for 3 level passing
- If PAO clicks on Accept DSC Revert following action will be taken

- PAO will be able to find the user at following section
  - Browser Neutral DSC>>Alloc. Gen. of ePPO(win)



- PAO can click on Regenerate ePPO and it will be submitted further



- Utilities>>Return Case at PAO Login



- Select from the dropdown and click on the name.

Public Financial Management System-PFMS  
 O/o Controller General of Accounts, Ministry of Finance (www.CPMS)

Welcome: HANUL KUMAR SHARMA  
 User Type: PAO  
 Financial Year: 2023-2024

NaNiaNaN AM

Case Return To PAO Login

Pensioner Name: Hemant Kumar Cha

Pensioner Name	PPONumber	DDO Code	PAN No
Hemant Kumar Chauhan	276671600382	232212	AAUPCB870A

- PAO can select the action required.

Public Financial Management System-PFMS  
 O/o Controller General of Accounts, Ministry of Finance (www.CPMS)

Welcome: HANUL KUMAR SHARMA  
 User Type: PAO  
 Financial Year: 2023-2024

NaNiaNaN AM

Case Return To PAO Login

Pensioner Name: Hemant Kumar Cha

Pensioner Name	PPONumber	DDO Code	PAN No
Hemant Kumar Chauhan	276671600382	232212	AAUPCB870A

Please select the appropriate option?

Case Return to PAO Login    Reset    No Action

-----\*\*\*\* End of Document\*\*\*\*-----