

**Government of India
Ministry of Finance
Department of Expenditure
Central Pension Accounting Office
Trikoort-II, Bhikaji Cama Place
New Delhi- 110066.**

No. CPAO/IT&Tech/NPS to OPS/22 Vol-V/2026-27/12612/ 124

Dated: 19.10.2026

Office Memorandum

Sub: Revised Standard Operating Procedure (SOP) for migration of NPS pensioners on death/disability of Government Servants – regarding.

The undersigned is directed to refer to O/o CGA's U.O. No. TA-3-07001/2/2021-TA-CGA/cs-5365/342 dated 17.09.2025, vide which the procedure for migration of NPS pensioners to the Old Pension Scheme (OPS) in cases of death or disability of Government servants was issued.

2. In view of the challenges encountered in the process of migration, and in order to ease and facilitate this process, O/o CGA has approved a revised SOP for the migration of the legacy NPS-AR pension cases to OPS.

3. This revised SOP and defined Procedure and Responsibilities of stakeholders, duly approved by O/o CGA, is enclosed herewith for necessary action and strict compliance. The revised SOP shall supersede the earlier SOP issued vide the aforementioned U.O. dated 17.09.2025.

4. All concerned are requested to take necessary action to ensure implementation of the revised SOP and to bring its provisions to the notice of all concerned officers/officials under their administrative control for strict and time bound compliance.

This issues with the approval of the Competent Authority.

Encl: As above.



**(Ajay Chaudhary)
Sr. Accounts Officer (IT & Tech)**

To,

1. All the Pr. CCAs/CCAs/CAs/AGs (as per list)
2. Dy. Secretary, DoP&PW.
3. ACGA, TA-3, O/o CGA
4. Heads of CPPCs of All Authorized Banks (as per list)
5. Heads of GBD of All Authorized Banks (as per list)

Copy to:

1. PS to CC (P)
2. PA to CA
3. NIC (CPAO)
4. A-I, A-II, A-III, NPS sections.

Revised SOP for Migration of NPS Pensioners

Consequent upon notification of CCS (Implementation of NPS) Rules, 2021, providing therein under Rule 10, all such provisional payments need to be regularised along with 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) CPAO shall initiate the process by directly sending a scanned copy of Disbursed Portion of PPPO available with CPAO to PAO concerned for preparing new PPO and retain original copy till the finalization of the case.
- ii. CPAO will provide a utility to PAOs for generation of PPO number against such PPPOs.
- iii. On receipt of scanned copies of PPPOs from CPAO, PAO shall seek Service Book and other relevant documents of concerned Govt. employees from the Head of Office (HoO).
- iv. Head of Office (HoO) will provide Service Book & other documents required for issuing new PPOs along with 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.
- v. PAO will generate a new PPO number from the utility provided by CPAO and prepare PPO against each PPPO.
- vi. The PPO/SSA so prepared by PAO will also bear old PPPO number and PRAN number. (Annexure-A)
- vii. While finalizing PPO, PAO will verify/cross check the details from the available records and authority issued for PPPO by him/her to CPAO.
- viii. On completion of PPO, PAO will send the same (Both halves of PPO) to CPAO along with 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.
- ix. 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.
- x. After verification of the new PPO received from the concerned PAO viz-a-viz old PPPO lying with CPAO, it will process these PPOs further & send the same to CPPC as is done in case of processing other pension/family pension cases. CPAO will stop making pension payment immediately through PPPO and record the last payment certificate in old PPPO as well as in New PPO/SSA. However, CPAO will inter alia, indicate the date of commencement of pension/family pension by CPPC in the S.S.A issued by it.
- xi. After finalizing the processing, 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 pension disbursement. CPAO will also retain scanned copies of the complete set of documents of old PPPO as well as new PPO for its official records.

xii. On receipt of the new PPO from CPAO, CPPCs shall process the cases in their system as is done while processing pension cases as per CCS(Pension) Rules and shall start making disbursement of pension from the date mentioned by CPAO in PPO/SSA. CPPC shall ensure the continuity of pension payment and at the same time, necessary precaution will be taken to avoid any instance of double payment before forwarding the Pensioner Portion of PPO Booklet to PAHB.

xiii) After receiving the Pensioner Portion of new PPO Booklet PAHB will hand over the new PPO to pensioner and obtain the old PPPO from pensioner. After that PAHB shall return the banks' copy and pensioner's copy of PPPOs i.e old PPPO Booklets to CPPC and CPPC shall forward the same to CPAO. In the event of loss of Pensioner Portion or Bank Portion of PPPO or both, a Lost Certificate should be submitted by CPPC to CPAO.

xiv) On receipt of old PPPO Booklets or Lost Certificate from CPPC, CPAO shall send all PPPOs (Bank and Pensioner's portion) including the original Disburser Portion of PPPO lying with CPAO to concerned PAO. CPAO shall ensure that all Sections/Parts including records of disbursement of these PPPOs are updated fully and entry for Last Pension Payment is made in PPPO before sending the same to PAOs.

xv) 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. Life Certificate will be submitted by pensioners annually in bank as usual as per prescribed guidelines issued by DoP&PW.

xvi) CPAO will issue revised directions/instructions to all the CCAs/Pr.AOs and CPPCs of authorized pension disbursing banks to get this work done smoothly, at the earliest, without any disruption of payment of pension/family pension to concerned beneficiaries.

Detailed Procedure and Responsibilities of Stakeholders: -

Action by CPAO

- a. All PPPOs will be regularised as PPOs. An Om will be issued by O/o CGA.
- b. CPAO will directly send the photocopy/scanned copy of all PPPOs and the additional relevant documents lying with CPAO to PAO for preparing of new PPO.
- c. CPAO shall ensure that all Sections/Parts including records of disbursement of these PPPOs are updated fully and entry for Last Pension Payment is made in PPPO before sending the same to PAOs.
- d. 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.
- e. 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.
- f. 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.
- g. Once the acknowledgement of disbursement against the new PPO and PPPOs (Bank and Pensioner's portion) are received from the bank, CPAO will send all the PPPOS copy (Bank and Pensioner's) including the original PPPOs and other relevant documents available with CPAO to PAO indicating that it stands cancelled.

Action by PAO

- a. 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)
- b. The same documents alongwith a forwarding letter from HoO 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.
- c. PAO shall generate a new PPO number using the utility/system provided by CPAO and prepare PPO against each PPPO and also mention the PPPO Number and PRAN Number in new PPO.

- d. While finalising PPO, PAO shall verify/cross check the details from the available records and authority issued for PPPO by him/her to CPAO.
- e. On completion of PPO, PAO shall send the same to CPAO alongwith Special Seal Authority (SSA), Bank copy and Pensioner's copy for onward transmission to CPPC as is done while issuing PPO in processing pension/family pension cases as per CCS(Pension) Rules.
- f. PAO will keep close watch and ensure that PPOs have been issued by them against every PPPO.

Action by HoO

- a. Head of Office (HoO) shall forward Service Book along with all relevant documents to the concerned PAO.
- b. HoO shall clearly certify in the forwarding letter to PAO that "Provisional pension/family pension of the concerned Government servant/family pensioner will be regularized/authorized as per CCS (Implementation of NPS) Rules 2021.
- c. HoO shall coordinate with PAO for expeditious completion of the case.

Action by CPPC

- a. CPPC shall process the case in accordance with Scheme Booklet provisions, CPAO instructions and existing banking guidelines applicable to pension cases.
- b. CPPC shall forward the Pensioner's copy and Bank copy of PPPO received from PAHB to CPAO.
- c. CPPC shall ensure compliance with all instructions issued by CPAO regarding migration from PPPO to regular PPO.
- d. CPPC shall ensure that no double payment occurs during the transition process.

Action by PAHB

- a. PAHB shall obtain the pensioner's copy of the PPPOs
- b. PAHB shall hand over the new PPO to the pensioner/family pensioner.
- c. PAHB shall forward the Pensioner's copy and Bank's copy of old PPPO.
- d. Life Certificate shall be obtained by PAHB from Pensioner(in the month of November) in accordance with guidelines issued by DoPPW and CPAO from time to time.

Action by Pensioner

- a. Pensioner shall return the old PPPO copy to the bank after receipt of the new PPO.
- b. Pensioner shall submit the Life Certificate to the bank in the month of November each year, in accordance with the guidelines issued by the DoPPW.