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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: 27.05.2024

OFFICE MEMORANDUM

Subject: Roll out of the functionality developed in Pension module of PFMS to enable digital processing of arrears of pension/family pension and Fixed Medical Allowance in Pension module of PFMS.

The undersigned is directed to refer to the subject cited above and state that the functionality for digital processing of cases for payment of arrears of pension / Family pension and fixed medical allowance pertaining to 7th Pay Commission has been developed and deployed. Currently, these cases are being processed manually. Such cases arise when PAOs receive pension / family pension cases after a delay of more than one year due to some reasons and apart from pension disbursement, the arrears of pension and fixed medical allowance are required to be paid.

2. The functionality will enable the generation of separate Authorities for Arrears of Pension and FMA which will be pushed electronically to DDO by PAO in Pension module of PFMS for preparation of bills. The same shall be paid by PAO as per current process of bill payment in sanction module of PFMS. Description of the above payments will also be reflected in the digitally signed e-PPO.

3. A user manual containing the detailed process flow is enclosed for guidance of the users. Training sessions in batches are being scheduled shortly for all users. The communication in this regard shall be issued soon.

4. All Pr. CCAs/CCAs/CAs and heads of other accounting units dealing with Civil Pension are requested to circulate this OM and User manual to all Pension processing PAOs under their control.

This issues with the approval of Competent Authority.

Hemant
27/05/2024
(HEMANT GUPTA)
ACGA (GIFMIS)

To:

1. All Pr. CCAs /CCAs /CAs with independent charge.
2. Principal PAO, AG, Audit.
3. Principal PAO, Department of Space.
4. Principal PAO, Govt of NCT of Delhi.
5. Sr. AO (GIFMIS) for uploading on CGA's website.

Copy to:

1. PS to Additional CGA (PFMS)
2. PS to Additional CGA (A & FR)
3. CC (Pensions)

Pension Module

User Manual

For

***“Arrears of Pension & Fixed
Medical Allowance”***

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Introduction

PAO offices are receiving pension/family pension cases on a later date i.e. after end of service of an employee due to one or another reason. Where delay is more than one year, arrears of pension along with fixed medical allowance if any are required to be paid by PAO office.

Scope

Presently pension cases are being processed manually as a facility to handle payment of arrears of pension and fixed medical allowance, if any, is not available in Pension Module of PFMS and allotment of PPO number is done through CPAO physically.

Now, the facility to handle such types of pension cases has been provided in Pension Module of PFMS. Process flow to handle payment of arrears of pension/family pension and fixed medical allowance, if any **as per 7th Pay Commission** through PAO office is as follows: -

Pension case received at DH Login, DH, and AAO will process the case as usual and forward it to the next higher level. PAO user will process the case and at the time of passing the case, PAO user will have to decide whether arrears of pension and fixed medical allowance if any, are to be paid by PAO office or through CPAO, if the case is less than one year old and if the case is more than one year old, PAO user has to forward the case back to DH user for verification of amount of arrears of pension. For this purpose, PAO user will initiate through **Manage Pensioner>Select Pensioner**. PAO user has to verify the Pensioner details and select the applicability of arrears of pension if case is less than one year old/auto-selection will be available where case is more than one year old. After selection/auto selection, a new dialogue box will open and PAO user has to put the end date of grant of arrears of pension through PAO office. The dates will be available for only two months i.e., previous month's end date or the current month's end date. As and when PAO user selects end date, the case will land at DH login at **Pension =>Utilities=>Arrears details** for the processing of arrears of pension case with all validation. DH will verify the calculation and forward the same to AAO; AAO will verify the same and forward the same to PAO.

PFMS-Pension will allow the DH user to add and update the details of the FMA under Commutation and Fixed Medical Allowance section. Commutation and Fixed Medical Allowance details will be auto-filled in the Bhavishya case. In Manual cases, Commutation and Fixed Medical Allowance details need to be filled in by DH user and forwarded to AAO along with other details section through the case forwarding screen. AAO will process the case as usual and forward it to the next higher level. PAO will pass the case from **Pension>>Manage Pensioner** in pension module as usual. After passing pension case at PAO login, allotment of PPO number, and e-PPO verification at DH, AAO, and PAO level; PAO user will digitally sign e-PPO and submit case to CPAO after verification. After submission to CPAO, authorities of Gratuity, Commutation, Withheld Gratuity (subject to applicability), authority for arrears of pension and authority of Fixed Medical Allowance if any will be available under CAM report.

PAO user will have to submit these authorities to DDO user for preparation of bills for payment under Pension =>Sanction=>Pension sanction generation at PAO login.

Arrears of Pension

PAO User

PAO User initiates Arrear of pension cases from PFMS-Pension module. The user will follow below link to verify Arrear case. User will get below screen after selecting of mentioned menu.

- PAO user will login to PFMS application >Select Pension from the menu>Select Manage Pensioner
- To select the Pensioner case, User has to select Pensioner name, it will show as hyperlink.
- User can also search the pensioner by DDO code, File no, PAN, First name, Case Type, Pension Class.

The screenshot shows the 'Search Pensioner' screen. The search form includes the following fields:

- DDO Code: --Select--
- PAN: [Text Field]
- Last Name: [Text Field]
- Pension Class: --Select--
- File No: [Text Field]
- First Name: [Text Field]
- Case Type: All

Buttons for 'Search' and 'Reset' are located below the search form.

Pensioner Name	DDO Code	File No	PAN No	PPO No	Pension Class	Retirement Date	Is Case Frozen
A. B. TATHE	133012	6	A000050404	021001800014	Regular Pension (R)	11/04/2018	N
Shakti Koli Triloka	233012	33	ACF0143004	011001800077	Supersession Pension (R)	11/08/2018	Y
Raj pal	233012	3	0100540402	190701800022	Supersession Pension (R)	11/01/2018	Y
Guru Pada Prasad	233012	3	ACF0170178	011001800009	Supersession Pension (R)	10/01/2019	Y
SHIV DEV	233012	2	AN00572208	020021800027	Supersession Pension (G)	11/10/2017	Y
SHIV DEV	233012	2	AN0077298	011001800011	Supersession Pension (G)	11/10/2017	Y
VOID Prabhakar	233012	3	AN0077298	011001800098	Supersession Pension (G)	11/10/2017	Y
SHIV DEV	233012	41	00000729P		Family Pension (G)	03/03/2018	Y
SHIV DEV	233012	11	AN0044006	041101800017	Supersession Pension (G)	10/06/2018	Y
SHIV DEV	233012	11	AN0044006	011001800010	Supersession Pension (G)	10/06/2018	Y

- After selection of Pensioner below screen will be available. The user has to verify all Pensioner particulars then, a new option of Arrear payable by PAO will be enabled to process delayed pension cases.

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Welcome: HANUOL KISHAN SHARMA
User Type: PAO
Financial Year: 2014-2015

11:03:32 AM

Pensioner Case Forwarding

Pensioner Name: JAI KISHAN BPO Code: 232222 File No: 701 PAN: AMWPC1621T Pension Class: Family Pension (O) 004-10922021

Page Name	Page Status	
PensionerDetails	Completed	<input type="checkbox"/>
PensionerContractDetails	Completed	<input type="checkbox"/>
ServiceDetails	Completed	<input type="checkbox"/>
PensionerFamilyDetails	Completed	<input type="checkbox"/>
PensionerFamilyContractDetails	Completed	<input type="checkbox"/>
PensionerDetails	Completed	<input type="checkbox"/>
PensionerDetails	Completed	<input type="checkbox"/>
PensionerDetails	Completed	<input type="checkbox"/>
NonQualifyingServiceDetails	Pending	<input type="checkbox"/>
AddressQualifyingServiceDetails	Pending	<input type="checkbox"/>
SalaryDetails	Completed	<input type="checkbox"/>
ComputationAndRevisedSalaryDetails	Completed	<input type="checkbox"/>
Galantry Award		<input type="checkbox"/>
GratuityWithdrawalRecoveryDetails	Completed	<input type="checkbox"/>
CalculationSheet	Completed	<input type="checkbox"/>

Calculator Sheet View

Arrear payable by PAO Yes No

View DH Case Forwarding Details
DH Status: Forwarded@DH

View ANO Case Forwarding Details
ANO Status: Forwarded@ANO

Activate Windows
Activate Windows windows

Note-

- If Arrear case is more than one year, it is mandatory to select as Yes.
- If Arrear case is less than one year, PAO User can proceed without paying Arrear to Pensioner or with arrear of pension through Bank as mentioned in e-PPO.

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Welcome: HANUOL KISHAN SHARMA
User Type: PAO
Financial Year: 2014-2015

11:47:08 AM

Pensioner Case Forwarding

Pensioner Name: JAI KISHAN BPO Code: 232222 File No: 701 PAN: AMWPC1621T Pension Class: Family Pension (O) 004-10922021

Page Name	Page Status	
PensionerDetails	Completed	<input checked="" type="checkbox"/>
PensionerContractDetails	Completed	<input checked="" type="checkbox"/>
ServiceDetails	Completed	<input checked="" type="checkbox"/>
PensionerFamilyDetails	Completed	<input checked="" type="checkbox"/>
PensionerFamilyContractDetails	Completed	<input checked="" type="checkbox"/>
PensionerDetails	Completed	<input checked="" type="checkbox"/>
PensionerDetails	Completed	<input checked="" type="checkbox"/>
NonQualifyingServiceDetails	Pending	<input checked="" type="checkbox"/>
AddressQualifyingServiceDetails	Pending	<input checked="" type="checkbox"/>
SalaryDetails	Completed	<input checked="" type="checkbox"/>
ComputationAndRevisedSalaryDetails	Completed	<input checked="" type="checkbox"/>
Galantry Award		<input checked="" type="checkbox"/>
GratuityWithdrawalRecoveryDetails	Completed	<input checked="" type="checkbox"/>
CalculationSheet	Completed	<input checked="" type="checkbox"/>

Calculator Sheet View

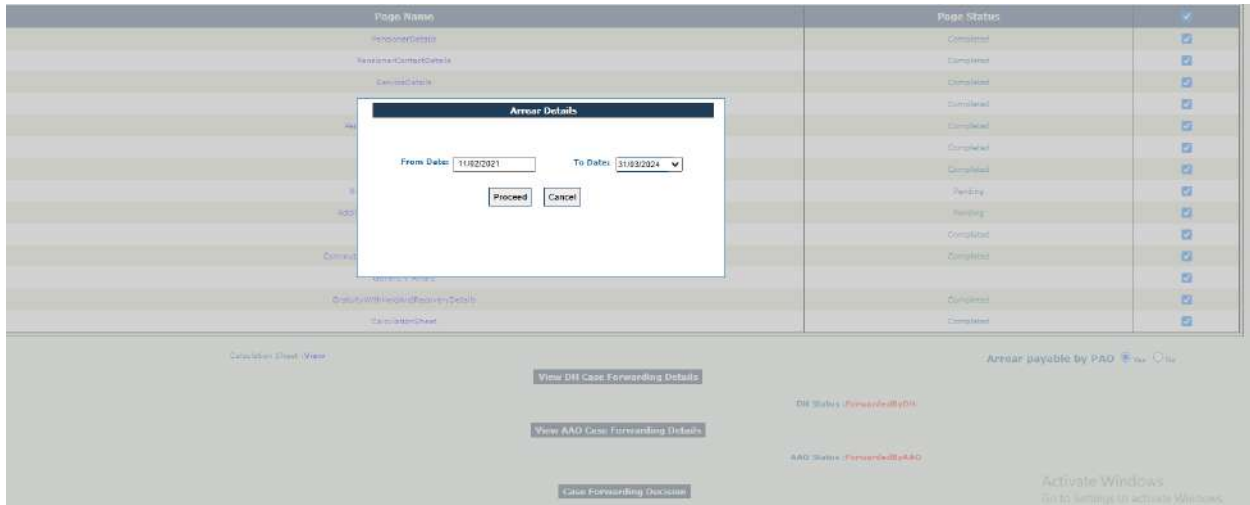
Arrear payable by PAO Yes No

View DH Case Forwarding Details
DH Status: Forwarded@DH

View ANO Case Forwarding Details
ANO Status: Forwarded@ANO

Activate Windows
Activate Windows windows

- If PAO User selects Arrear option as Yes, below popup details will appear asking for Arrear from date (Start date) & To date(End date). After selection of dates, System will display a confirmation pop-up as “Arrear is added, Case landed to DH”. Pension Arrear case will be created and moved to DH User for further processing.



After Initiation through PAO, the Case has been forwarded to the DH-level

- The case will appear at DH User level. Users can view case details as per below menu selection.

Pension>Utilities>Pension Arrear



- Select PAN No.
- DH User check amount of arrears of pension and FMA (forwarded from Head of Office through Bhavishya to PAO at PFMS.)
- **User needs to certify that whether calculation of Arrear of Pension is checked and found correct or incorrect by selecting the checkbox.**

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 D/o Controller General of Accounts, Ministry of Finance

Welcome: LOKESH KASARA
 User Type: Deal/Hd/Hd
 Financial Year: 2024-2025

02:43:07 PM

Change Pass
 Login Help
 English

Pension Arrear Details

Pan No: AMHPC1921T(JAI KISHAN)

Search Reset

Pensioner Name: JAI KISHAN DOB Code: 233212 File No: 761 PAN: AMHPC1921T Pension Class: Family Pension (0)

FromDate : 11/02/2021 ToDate : 31/03/2024

S No.	From	Days	To	Pension Amount	DA Rate	DAAmount	FMAAmount	Amount
1	11/02/2021	18	28/02/2021	29300.00	28	8204.00	1000.00	22771.00
2	01/03/2021	31	31/03/2021	29300.00	28	8204.00	1000.00	27504.00
3	01/04/2021	30	30/04/2021	29300.00	28	8204.00	1000.00	27504.00
4	01/05/2021	31	31/05/2021	29300.00	28	8204.00	1000.00	27504.00
5	01/06/2021	30	30/06/2021	29300.00	28	8204.00	1000.00	27504.00
6	01/07/2021	31	31/07/2021	29300.00	28	8204.00	1000.00	27504.00
7	01/08/2021	31	31/08/2021	29300.00	28	8204.00	1000.00	27504.00
8	01/09/2021	30	30/09/2021	29300.00	28	8204.00	1000.00	27504.00
9	01/10/2021	31	31/10/2021	29300.00	28	8204.00	1000.00	27504.00
10	01/11/2021	30	30/11/2021	29300.00	28	8204.00	1000.00	27504.00

1 2 3 4

Certify that calculation of Arrear of pension is checked and found correct Incorrect

Progressive FMAAmount : 10000.00
 Sum of FMAAmount : 38000.00

Progressive Arrear Amount : 360307.00
 Sum of Arrear Amount : 1461401.00

Remarks: _____

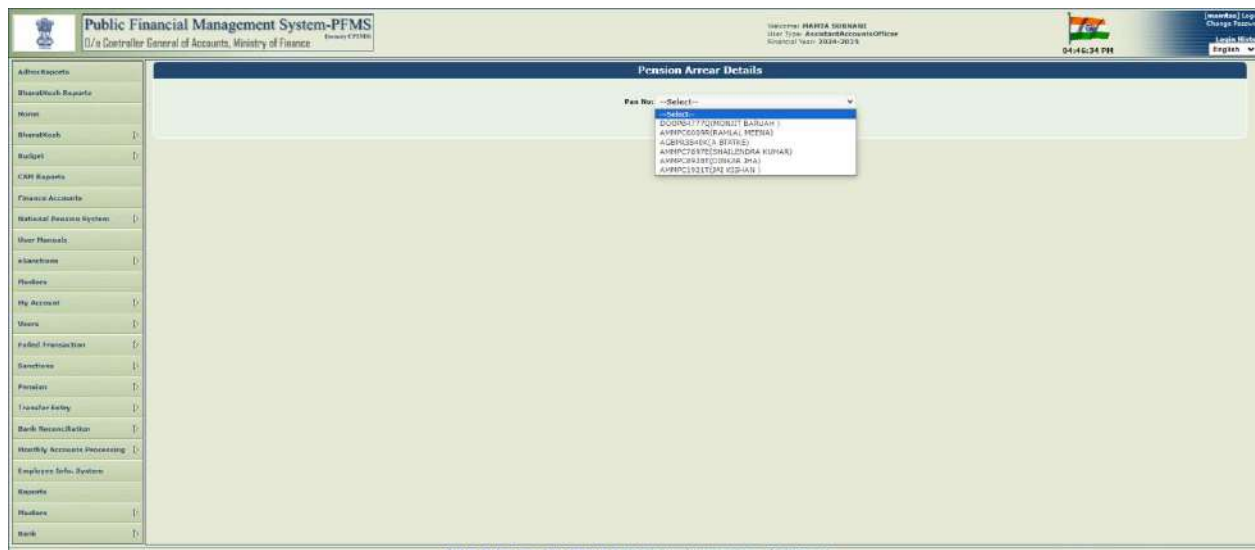
Approve Reject

Arrear processing at AAO User

- After submission of Arrear case by DH User.



- User will select the case from dropdown. Case details will display on screen for further processing.



- AAO User will verify the calculation and update the remark in Remarks column.
- User would have two options – Approve & Reject.
- User can click and proceed by choosing either option approve or Reject. In both the selection, Case will be forwarded to PAO User for their review and further processing.
- User can view the remarks updated by DH User on screen.
- **User needs to certify that whether calculation of Arrear of Pension is checked and found correct or incorrect by selecting the checkbox.**

Public Financial Management System-PFMS
 Controller General of Accounts, Ministry of Finance

Progressive FMAAmount : 10000.00
 Sum of FMAAmount : 38000.00
 Progressive Arrear Amount : 360307.00
 Sum of Arrear Amount : 1461481.00

Pension Arrear Details

Pay No: ANMPC102101(KISHAN)

Search Reset

Pension Name: JAI KISHAN ID Code: 233212 File No: 761 PAN: ANMPC1021T Pension Class: Family Pension (D)

FromDate : 11/07/2023 ToDate : 11/07/2024

S No.	From	Days	To	Pension Amount	DA Rate	DAAmount	FMAAmount	Amount
1	11/07/2023	31	11/08/2023	29300.00	38	11142.00	19158.00	22775.00
2	11/08/2023	31	11/09/2023	29300.00	38	11142.00	19158.00	27704.00
3	11/09/2023	30	10/10/2023	29300.00	38	11142.00	19158.00	27704.00
4	11/10/2023	31	11/11/2023	29300.00	38	11142.00	19158.00	27704.00
5	11/11/2023	30	10/12/2023	29300.00	38	11142.00	19158.00	27704.00
6	11/12/2023	31	11/01/2024	29300.00	38	11142.00	19158.00	27704.00
7	11/01/2024	31	11/02/2024	29300.00	38	11142.00	19158.00	27704.00
8	11/02/2024	30	11/03/2024	29300.00	38	11142.00	19158.00	27704.00
9	11/03/2024	31	11/04/2024	29300.00	38	11142.00	19158.00	27704.00
10	11/04/2024	30	11/05/2024	29300.00	38	11142.00	19158.00	27704.00

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Certify that calculation of Arrear of pension is checked and found correct Incorrect

Remarks: Arrear details checked

Approve Reject

Status: Of Dtl: Approved Remarks: Of Dtl: Arrear details verified

- Once case is submitted to PAO User, AAO User will get popup message as “Case forwarded to PAO”.

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 Controller General of Accounts, Ministry of Finance

Pension Arrears forwarded to PAO.

OK

Progressive FMAAmount : 10000.00
 Sum of FMAAmount : 38000.00
 Progressive Arrear Amount : 360307.00
 Sum of Arrear Amount : 1461481.00

Arrear approval by PAO

Once case submitted to PAO User, below screen will be available for PAO User.

- User needs to login using this path-Pension> Utilities>Pension Arrear.



- User will select the PAN number from dropdown & details will be available on screen.



- PAO User will verify the calculation and update the remark in Remarks column. User would have three options as below.
 - View Calculation sheet
 - Approve
 - Reject
- User can view the calculation sheet by selecting button **View Calculation sheet**. Below screen will appear.

Public Financial Management System-PFMS
 D/o Controller General of Accounts, Ministry of Finance

Welcome: MANOJ KUMAR SHARMA
 User Type: PAO
 Financial Year: 2024-2025

04:54:15 PM

Change Language
 Login ID
 English

Pension Arrear Details

Pan No: AMMP1921T(JAI KISHAN)

Processor Name: JAI KISHAN DDO Code: 233212 File No: 761 PAN: AMMP1921T Pension Class: Family Pension (Q)

From Date: 11/02/2023 To Date: 31/03/2024

S.No.	From	Days	To	Pension Amount	DA Rate	DA Amount	FMA Amount	Amount
1	11/02/2023	36	28/02/2023	29300.00	28	8204.00	1000.00	37504.00
2	01/03/2023	31	31/03/2023	29300.00	28	8204.00	1000.00	37504.00
3	01/04/2023	30	30/04/2023	29300.00	28	8204.00	1000.00	37504.00
4	01/05/2023	31	31/05/2023	29300.00	28	8204.00	1000.00	37504.00
5	01/06/2023	30	30/06/2023	29300.00	28	8204.00	1000.00	37504.00
6	01/07/2023	31	31/07/2023	29300.00	28	8204.00	1000.00	37504.00
7	01/08/2023	31	31/08/2023	29300.00	28	8204.00	1000.00	37504.00
8	01/09/2023	30	30/09/2023	29300.00	28	8204.00	1000.00	37504.00
9	01/10/2023	31	31/10/2023	29300.00	28	8204.00	1000.00	37504.00
10	01/11/2023	30	30/11/2023	29300.00	28	8204.00	1000.00	37504.00

Progressive FMA Amount : 10000.00
 Sum of FMA Amount : 38000.00

Progressive Arrear Amount : 360307.00
 Sum of Arrear Amount : 1461401.00

Remarks: Arrear details verified and correct

View Calculation Sheet Approve Reject

Status of DH: Approved Remarks of DH: Arrear details verified
 Status of AAO: Approved Remarks of AAO: Arrear details checked

Approve Reject

Pension Calculation Sheet

Pensioner Name: JAI KISHAN DDO Code: 233212 File No: 761 PAN: AMMP1921T Pension Class: Family Pension (Q)

Provisional Pension: h

PFMS Calculation

1: Qualifying Service (Q.S.)	
(Y) Gross Q.S. (YU.MP.DD)	23,08,28
(Z) Net Q.S. (YU.MP.DD)	00,00,00
(H) Additional Q.S. (YU.MP.DD)	00,00,00
(W) Net Q.S. (YU.MP.DD)	23,08,28
(V) Q.S. in Half Years	47
2: Emolument for Pension	58600.00
3: Emolument for Family Pension	58600.00
4: Emolument for Gratuity	75000.00
5: Average Emoluments	58600.00
6: Pension Amount	29300.00
7: Enhanced Family Pension Amount	29300.00
8: Normal Family Pension Amount	17580.00
9: Service Gratuity	0.00
10: Gratuity	
(I) Admissible	176268.00
(J) Withheld	0.00
(K) Recovery	0.00
(N) Payable	176268.00
11: Contribution	
(I) Pension Contribution (P.C.)	0.00
(J) Contribution Date	
(K) Pension after Contribution (B.L.)	29300.00
(N) Contribution Value (C.V.)	0.00
12: Arrear	
(I) Arrear From Date:	11/02/2023
(J) Arrear To Date:	31/03/2024
(K) Arrear Total:	1461401.00
13: FMA Arrear	
(I) FMA Arrear From Date:	11/02/2023
(J) FMA Arrear To Date:	31/03/2024
(K) FMA Arrear Total:	38000.00

Is Penalty

Back

- User can select and proceed by selecting either option approve or Reject.
- PAO user needs to view the calculation sheet otherwise Approve and Reject button will be disabled.
- PAO user will add remarks for the arrear pension case once checked the case and status and remarks by DH and AAO.

- User needs to certify that whether calculation of Arrear of Pension is checked and found correct or incorrect by selecting the checkbox.

Note- User need to only review the PFMS calculation for Arrear of Pension and FMA. There is no need to match the Bhavishya calculation with PFMS calculation for arrear of Pension and FMA.

S No.	From	To	Ex	Pension Amount	DA Rate	DA Amount	FMA Amount	Amount
1	01/01/2011	31/03/2011	10000.00	10000.00	10	1000.00	11000.00	11000.00
2	01/04/2011	31/03/2012	20000.00	20000.00	20	4000.00	24000.00	24000.00
3	01/04/2012	31/03/2013	30000.00	30000.00	30	9000.00	39000.00	39000.00
4	01/04/2013	31/03/2014	40000.00	40000.00	40	16000.00	56000.00	56000.00
5	01/04/2014	31/03/2015	50000.00	50000.00	50	25000.00	75000.00	75000.00
6	01/04/2015	31/03/2016	60000.00	60000.00	60	36000.00	96000.00	96000.00
7	01/04/2016	31/03/2017	70000.00	70000.00	70	49000.00	119000.00	119000.00
8	01/04/2017	31/03/2018	80000.00	80000.00	80	64000.00	144000.00	144000.00
9	01/04/2018	31/03/2019	90000.00	90000.00	90	81000.00	171000.00	171000.00
10	01/04/2019	31/03/2020	100000.00	100000.00	100	100000.00	200000.00	200000.00

Certify that calculation of Arrear of pension is checked and found correct Incorrect

Progressive FMA Amount : 10000.00
Sum of FMA Amount : 38000.00
Progressive Arrear Amount : 260307.00
Sum of Arrear Amount : 1461401.00

- If PAO user approves case then it can be viewed in Pension Sanction Generation. Successful message will popup “Arrear case landed to manage pensioner details”.

training.pfms.gov.in says
Pension Arrears landed to Manage Pensioner details.
OK

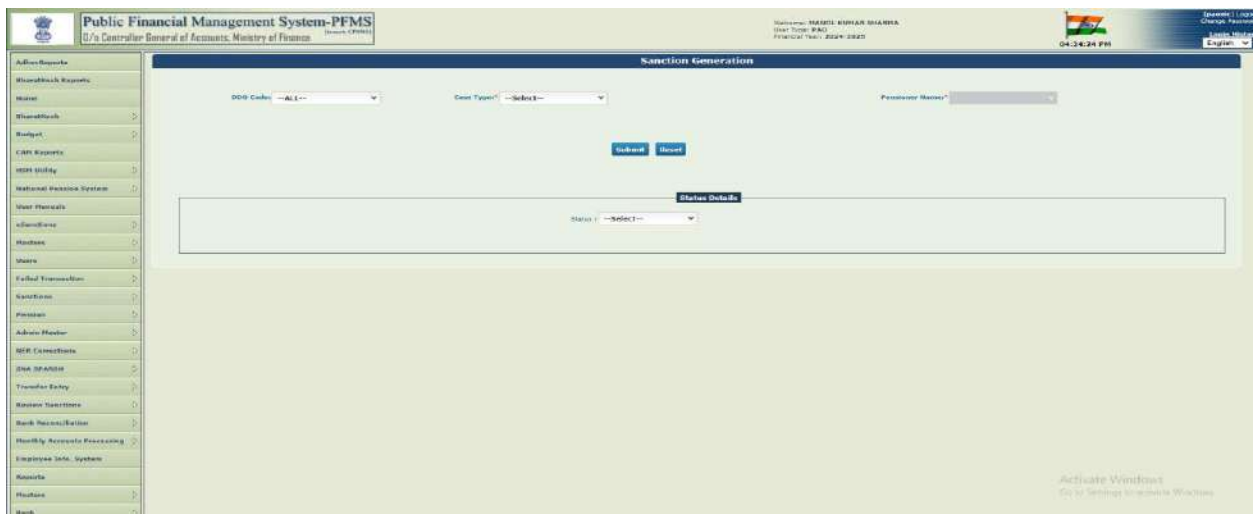
Arrear Sanctions Generation by PAO User

After completion of Arrear processing, if it gets approved at all three levels, Sanction will be granted accordingly. To proceed with the Sanction below is the path at PAO User.

- User need to login using this path Pension>Sanction >Pension Sanction Generation

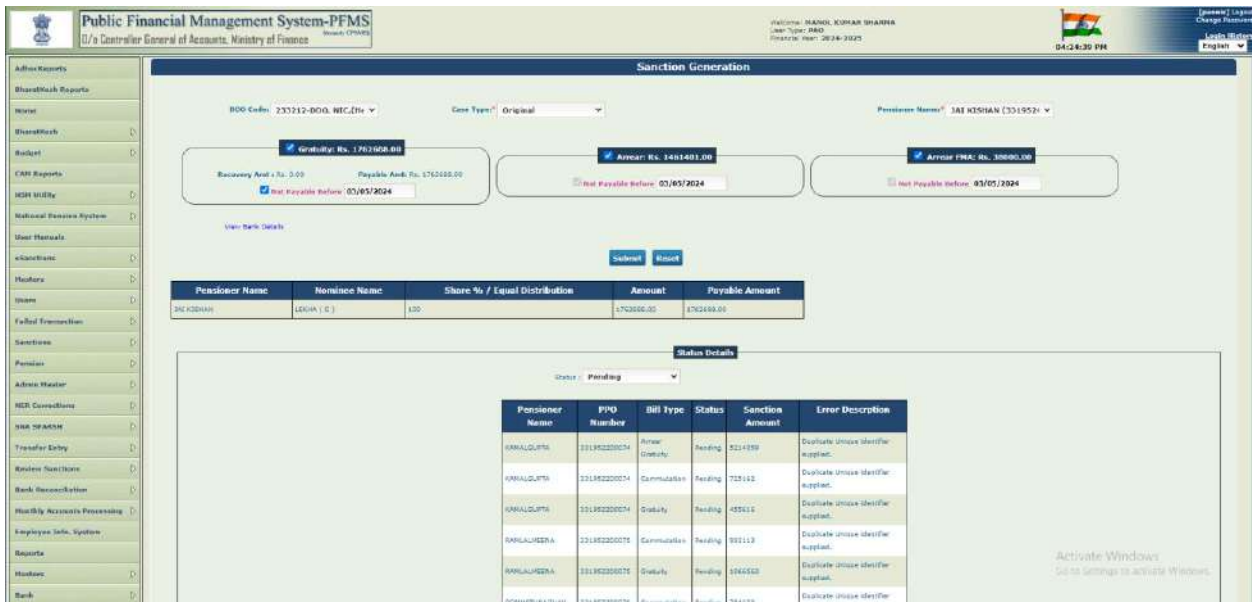


- Below screen will appear at PAO level. User will select all the below mandatory field
 - DDO Code from dropdown
 - Case type from dropdown
 - Pensioner name from dropdown
- Then click on Submit button.





- Total Arrear amount will be displayed which will be payable to Pensioner. User need to select the checkbox & select “Submit” button to proceed with the sanction.
- Payment history can be viewed by selecting Status.



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