



ABSTRACT

Pension – Tamil Nadu Assured Pension Scheme (TAPS) – Framing of rules and procedures – Sustenance support to eligible Government servants retiring on or after 01.01.2026 in the intervening period till the notification of TAPS rules – Interim Payout-Orders - Issued.

FINANCE (TAPS) DEPARTMENT

G.O.(Ms).No.111

Dated: 16.06.2026

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திருவள்ளூர் ஆண்டு - 2057.

Read :-

G.O.(Ms) No.7, Finance (PGC) Department, dated: 09.01.2026.

ORDER:

In the Government order read above, Government have introduced the new pension scheme called the 'Tamil Nadu Assured Pension Scheme (TAPS)' for eligible Government employees with the objective of providing sustainable pensionary benefits to the Government employees and ordered that the detailed rules, operational guidelines and implementation procedure for TAPS would be notified separately. The Government have also ordered that TAPS shall come into effect from 01.01.2026 and would be operational after notification of the rules as mentioned above and on completion of necessary statutory and accounting requirements.

2. The Government have initiated the action towards framing the rules which inter-alia will define eligibility for TAPS, specific operational guidelines and implementation procedure and is in the process of engaging with various stakeholders to finalize them. In the meantime, in order to provide sustenance support to the employees retiring during the intervening period, till the TAPS rules and procedures are notified and operationalised, it has been decided to administer a monthly interim payout for sustenance of eligible Government servants as per paragraph 4 below after their exit from service with effect from 01.01.2026.

3. It is expected that even after notification of TAPS rules, the operationalization of those rules, i.e., the process of fixing of assured monthly payout at 50% of last drawn monthly basic pay plus dearness relief, proportionate to the qualifying service period and issuing regular payout authorization orders will require some time. Therefore, Government, after careful examination, hereby sanction an interim monthly payout in accordance with the adhoc procedure laid down in paragraph six of this Government order, purely as a temporary measure for the intervening period, till the TAPS rules and procedures are notified and operationalized.

P.T.O

4. This order and adhoc procedures shall apply to Government servants appointed in a regular scale of pay on or after 01.04.2003 to a civil service or post in connection with the affairs of the State, who were hitherto covered under the Contributory Pension Scheme (CPS), who were in service as on 01.01.2026, and who cease to be in service on account of exit due to superannuation after completing not less than 10 years of service or death-in-harness on or after 01.01.2026, but prior to the notification of the TAPS Rules.

5. (a) These orders shall not however apply to:

- i. cases of exit from Government service other than superannuation or death-in-harness.
- ii. the Government servants who attain superannuation, pending disciplinary proceedings under Rule 17(b) of the Tamil Nadu Civil Services (Discipline and Appeal) Rules.
- iii. any Government servant who ceased to be in Government service prior to 01.01.2026.

(b) For the above categories (i) and (ii), separate orders regarding interim payout will be issued.

6. The Government prescribe the following procedure for the sanction of the interim monthly payout to the eligible persons, as per the paragraph 3 and 4 of this order:

- i. Every eligible Government servant with a service of not less than ten (10) years and who superannuates on or after 01.01.2026, may choose to avail the monthly interim payout for sustenance after exit from Government service until the notification of the TAPS rules.
- ii. For persons willing to avail the interim payout as per sub-paragraph (i) above pending operationalization of TAPS and verification of qualifying service and fulfilling other eligibility conditions for sanction of full or proportionate eligible monthly payout, to be computed in accordance with the notification of main TAPS rules in due course, the interim payout for sustenance after superannuation from service shall be computed at thirty percent (30%), purely as an interim measure, of the monthly Basic Pay last drawn or Rs.10,000/-, whichever is higher, plus 60% Dearness Relief thereon, and the same shall be paid every month, till fixation of the regular assured monthly payout.
- iii. In the event of death of the superannuated Government servant on or after 01.01.2026 who has exercised option sub-paragraph (i) above, the eligible family member shall be paid at sixty percent (60%) of the interim monthly payout payable to the superannuated Government servant as per sub-paragraph (ii) above, till TAPS is operationalized and regular family payout is sanctioned as per the TAPS rules.
- iv. In case of death-in-harness (on or after 01.01.2026) of a Government servant while in service, the eligible family member of such Government servant, may choose to avail the interim monthly family payout for sustenance after the death of the Government servant, pending notification and operationalisation of the TAPS rules.

- v. For persons willing to avail the interim monthly family payout as per sub-paragraph (iv) above, pending verification of qualifying service and fulfilling other eligibility conditions of the deceased Government servant for sanction of full or proportionate eligible monthly family payout, to be computed in accordance with the notification of TAPS rules in due course, the interim monthly family payout for sustenance shall be computed at thirty percent (30%) purely as an interim measure, of the monthly Basic Pay last drawn by the deceased Government servant or Rs.10,000/-, whichever is higher, plus 60% Dearness Relief thereon and the same shall be paid every month, till fixation of the eligible monthly family payout.
 - vi. The option for availing the interim monthly payout [under sub-paragraph-i]/ family payout [under sub-paragraph-iv] shall be exercised by the persons concerned by submitting a declaration in the format prescribed in Form-I/II, within 60 days from the date of issue of this Government order, for the persons who have already exited from the service, on or after 01.01.2026. For Government servants exiting from service either on account of superannuation or death-in-harness after issue of this Government order, the time-limit for submission of the option in the prescribed form shall be 60 days from the date of superannuation/ death-in-harness.
 - vii. The calculation of the interim monthly payout/ family payout shall commence from the next date to the date of exit from Government service either on superannuation or death and it shall be disbursed accordingly and arrears, if any, shall be paid to the eligible persons.
7. The Government further direct that the following two stage exit option from the TAPS framework shall be given to the persons concerned in case they wish to exit TAPS:
- i. **Stage-I (Immediate Opt-Out Option):** Any Government servant who exits from service on account of superannuation or the eligible family member in the case of death-in-harness on or after 01.01.2026 [sub-paragraph 6(i) and (iv)] may exercise the option to opt out of TAPS immediately without waiting for the comprehensive TAPS rules, by executing a formal CPS Final Settlement Declaration in Form-III/ IV. For such persons, the accumulated balance comprising the employee and Government contributions together with accrued interest at the credit of the employee's CPS account on the date of superannuation or death-in-harness, shall be settled under the existing CPS guidelines.

The exercise of Stage-I 'immediate opt-out' option will be final and irrevocable and upon such exercise, the person concerned shall permanently forfeit any right or entitlement to claim the interim monthly payouts/ family payouts under this order as well as any future assured benefits under the TAPS rules, and no subsequent opportunity to opt into the TAPS framework shall be granted.
 - ii. **Stage-II (Post Notification Further Opt-Out Option):** Any Government servant who exits from service on account of superannuation or the eligible family member in the case of death-in-harness or post retirement death on or after 01.01.2026 [sub-paragraph 6(i), (iii) and (iv)], who initially opts for the interim payout benefits as per this order, shall be given another opportunity upon notification of the TAPS rules to execute the final option either to permanently remain within the TAPS framework or to opt out and receive the

full and final settlement of the CPS accumulated wealth together with applicable interest, after deducting the interim monthly payout/ family payout received together with the interest thereon.

8. The Government direct that, for the purpose of this order, "eligible family member" of a Government servant shall mean

- (a) Wife in the case of a male Government employee or husband in the case of a female Government employee;
- (b) Son and unmarried daughter who have not attained the age of twenty-five years, including such son or daughter legally adopted and also such son or daughter born outside of lawful wedlock;
- (c) Son or daughter of any age suffering from a physical or mental disability (including visual impairment, mental illness, intellectual disability, or locomotor disability) that renders them unable to earn a living for life;
- (d) Unmarried, widowed, or divorced daughters who have attained the age of twenty-five years, for life, subject to the income criteria and conditions prescribed by the Government;
- (e) Father and mother including step-mother in the case of unmarried Government servants; and
- (f) Legally adopted son and daughter, failing which the mother, in the case of an unmarried Government servant, subject to the condition that such person declares to be dependent on the deceased Government servant.

9. The Government further direct that until such time the TAPS rules are notified and given effect to, the deduction of monthly individual contributions and the remittance of matching government contributions for all serving Government servants shall continue to be processed in accordance with the existing mechanisms and rates governing the CPS.

10. The interim payout prescribed in paragraph six of this Government order is purely provisional in nature and shall remain in force as a transitional measure until operationalization of TAPS rules. These orders shall automatically be superseded by the TAPS rules as and when notified. The interim benefits sanctioned in this order do not extend any legal right to any person and the entitlements and eligibility under TAPS will be decided in the TAPS rules as and when notified.

11. Upon notification and operationalization of TAPS rules, the eligible monthly payouts to the Government servants retired on superannuation and eligible monthly family payouts on account of death-in-harness or post retirement death shall be comprehensively assessed and fixed in accordance with TAPS rules. Any difference between the interim monthly payouts as disbursed and the final eligible payout under TAPS rules shall be adjusted by way of arrears or recovery from benefits of TAPS or CPS as the case may be, together with applicable interest. Further, if it is found at a later date that the interim monthly payout/ family payout has been sanctioned to any ineligible person, it will not confer a right to claim any benefit under this order or the TAPS rules and such payouts will be stopped forthwith and the amount already disbursed will be fully recovered from such persons from any eligible benefits under the TAPS rules, together with applicable interest.

12. The detailed instructions for sanction, drawal and disbursal of the interim monthly payout/ family payout are given in the Annexure.

13. The interim payouts shall be made from the following deposit head of account:

“(K) Deposits and Advances – (a) Deposits bearing interest –
8342 00 Other Deposits – 120 Miscellaneous Deposits – FO
Pooled Corpus for Interim Payout.

801 – Receipts 01 – Bearing Interest
(IFHRMS Code 8342 00 120 FO – 80101)

802 – Outgo 01 – Bearing Interest
(IFHRMS Code 8342 00 120 FO – 80201)”

(BY ORDER OF THE GOVERNOR)

M.A. SIDDIQUE
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

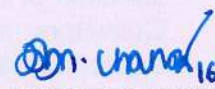
To

All Additional Chief Secretary / Principal Secretary / Secretary to Government,
Departments of Secretariat, Chennai-9.
The Principal Secretary to the Governor, Lok Bhavan, Chennai-22.
The Legislative Assembly Secretariat, Chennai-9.
All Heads of Department.
The Registrar General, High Court, Chennai-104.
The Secretary, Tamil Nadu Public Service Commission, Chennai-3.
The Director of Treasuries and Accounts, Chennai-35.
All District Collectors/All District Judges/Chief Judicial Magistrates.
The Pension Pay Officer, Chennai-6.
All Pay and Accounts Officers/Treasury Officers/Sub-Treasury Officers.
The Principal Accountant General (A&E), Chennai-18.
The Accountant General (Audit-I/II), Chennai-18.
The Accountant General (CAB), Chennai-9.

Copy to:-

The Additional Chief Secretary-I to Hon'ble Chief Minister, Chennai-9.
The Senior Personal Assistant to the Hon'ble Minister for Finance,
Planning and Development, Chennai-9.
The Private Secretary to the Chief Secretary to Government, Chennai-9.
Stock File/Spare Copies.

// FORWARDED BY ORDER //


SECTION OFFICER

Annexure

(To G.O.(Ms). No. 111, Finance (TAPS) Department, dated 16.06.2026)

Detailed instructions for sanction of interim monthly payout/ family payout to eligible persons:

- i. The eligibility and applicability conditions for the interim monthly payout/ family payout shall be strictly in accordance with the paragraph 4 of this Government order.
- ii. The competent authority for the purpose of sanction of interim monthly payout/ family payout shall be (a) Government in the case of Head of Department, (b) Head of Department in the case of Group A officers and (c) Appointing authority in respect of Group B, C and D officials.
- iii. The competent authority shall issue a letter to the superannuated Government servant or the eligible family member in the case of death after superannuation or death-in-harness of the Government servant, who are eligible for the interim monthly payout/ family payout duly enclosing a copy of the relevant forms prescribed for the purpose, advising such person to submit the duly completed and signed forms along with relevant documents for sanction and disbursement of the payout.
- iv. Upon receipt of the declaration form, the competent authority shall, after due diligence, issue the interim monthly payout/ family payout sanction order duly indicating the basic details as per the Appendix-I and communicate the same to the concerned individual, the connected treasury office and the next level higher office in the department hierarchy.
- v. The sanction shall be issued within 15 days from the date of receipt of the declaration, after duly satisfying with the eligibility and applicability aspects.
- vi. The treasury concerned shall draw and disburse the interim monthly payout/ family payout to the eligible persons. The first payment shall be made within one week from the date of receipt of the sanction order from the competent authority and the subsequent monthly payouts shall be disbursed on the last working day of the month, as in the case of regular salary and pension disbursements.
- vii. Both the competent authority and treasury offices are directed to maintain a register of eligible persons under the interim payouts disbursed.
- viii. The details of disbursement to the beneficiaries shall be maintained separately with complete updates, which are critical information required for adjustment at the time of making settlements in accordance with the TAPS rules.
- ix. Each Head of Department shall appoint a nodal officer(s) to monitor the sanction of interim payout to the eligible persons without delay and the District Collectors shall include this as an agenda item for the monthly inter departmental and review meetings.

- x. In the event of death of the retired Government servant or the eligible family member receiving the interim monthly payout, it shall be promptly reported to the treasury unit concerned to stop further payments.
- xi. The Director of Treasuries and Accounts shall issue suitable instructions to all treasury units and monitor the timely disbursement of the interim payouts to the eligible persons.

M.A. SIDDIQUE
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

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Form - I

**Declaration by the retired Government servant for availing the
Interim Monthly Payout**

Photo to be pasted and
attested

I, employed under the Contributory
Pension Scheme (CPS Number) and retired from
service on superannuation on from the post of
..... in the office of the
....., hereby exercise my
willingness to avail the Interim Monthly Payout until Tamil Nadu Assured Pension
Scheme (TAPS) is notified by the Government.

2. I further consent to adjusting of the Interim Monthly Payout given to me from
my eligible benefits based on the option I will give after the Tamil Nadu Assured
Pension Scheme is notified by the Government.

Signature

(Name in BLOCK LETTERS)

Place:

Date:

/True Copy/

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Form – II

Declaration by the eligible Family Member of deceased Government servant for availing the Interim Monthly Family Payout

Photo to be pasted and
attested

I, (Name) of
(Relationship) late Thiru/ Tmt. who was employed under
the Contributory Pension Scheme (CPS Number)
and died while in service on from the post of
..... in the office of the
..... hereby exercise my
willingness to avail the Interim Monthly Family Payout until Tamil Nadu Assured
Pension Scheme (TAPS) is notified by the Government.

2. I further consent to adjusting of the Interim Monthly Family Payout given to
me from my eligible benefits based on the option I will give after the Tamil Nadu
Assured Pension Scheme is notified by the Government.

Signature

(Name in BLOCK LETTERS)

Place:

Date:

/True Copy/

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SECTION OFFICER

Form – III

Declaration by the retired Government servant for availing the final retirement benefits under the Contributory Pension Scheme

Photo to be pasted and
attested

I, employed under the Contributory Pension Scheme (CPS Number) and retired from service on superannuation on from the post of in the office of the hereby exercise my one-time irrevocable option to avail the final retirement benefits under the Contributory Pension Scheme.

2. I fully understand that the rules for Tamil Nadu Assured Pension Scheme have not been issued by the Government. I further undertake that I will not make any claim / representation for revision of my final option exercised above in future.

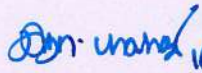
Signature

(Name in BLOCK LETTERS)

Place:

Date:

/True Copy/

 16/06/26
SECTION OFFICER

Form – IV

Photo to be pasted and
attested

**Declaration by the eligible Family Member of the Government servant
died while in service for availing the final retirement benefits under the
Contributory Pension Scheme**

I, (Name) of
(Relationship) late Thiru/ Tmt. who was employed under
the Contributory Pension Scheme (CPS Number)
and died while in service on from the post of
..... in the office of the
....., hereby exercise my one-time
irrevocable option to avail the final retirement benefits under the Contributory Pension
Scheme.

2. I fully understand that the rules for Tamil Nadu Assured Pension Scheme
have not been issued by the Government. I further undertake that I will not make any
claim / representation for revision of my final option exercised above in future.

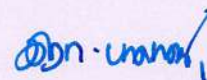
Signature

(Name in BLOCK LETTERS)

Place:

Date:

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16/06/26
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Appendix-I (A)

Basic Details of Superannuated Government Servant
(to be enclosed with the Interim Monthly Payout Sanction order)

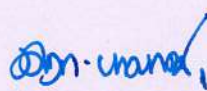
S. N.	Description	Particulars
1.	Name of Government Servant	
2.	IFHRMS Employee ID	
3.	CPS A/c. No.	
4.	Date of Birth (Copy of SR first page to be attached)	DD/MM/YYYY
5.	Date of entry into Government service (<i>first appointment in the regular service</i>) (Copy of relevant page of SR to be attached)	DD/MM/YYYY
6.	Date of retirement on Superannuation (Retirement Order copy to be attached)	DD/MM/YYYY
7.	Whether completed qualifying service (net) of not less than 10 years	Yes/ No
8.	Post held at the time of Superannuation	
9.	Office to which attached at the time of Superannuation	
10.	DDO Code of the office attached	
11.	Last Drawn Basic Pay (Pay Slip copy to be attached)	Rs.
12.	Last pay drawn month	
13.	Level of Pay	
14.	Pay Commission (VI / VII)	
15.	Date of Intimation Letter sent	DD/MM/YYYY
16.	Date of receipt of Declaration Form (Copy to be attached)	DD/MM/YYYY
17.	Competent Authority who sanctioned Interim Monthly Payout with DDO Code	
18.	Sanction No. (copy of Sanction order to be attached)	
19.	Sanction Date	DD/MM/YYYY
20.	Interim Monthly Payout at 30% of last drawn Basic Pay	
21.	Minimum Payout	
22.	Name and code of District Treasury / Sub-Treasury / Pension Pay Office where the disbursement is made	

S. N.	Description	Particulars
23.	Bank Details	
	a) Bank Name	
	b) Branch Name	
	c) Account No.	
	d) IFSC Code	
24.	Commencement of the first Interim Monthly Payout (as per paragraph 6 (vii) of the Government Order)	
25.	Residential address after retirement along with contact mobile number	

2) For Interim Monthly Family Payout (In the case of death of the superannuated person)

S. N.	Description	Particulars
26.	Date of Death of the Superannuated Government Servant	DD/MM/YYYY
	Details of Eligible Family Member	
27.	Name	
28.	Relationship with the deceased Government servant	
29.	Age	
30.	Aadhaar No.	
31.	PAN No.	
32.	Contact Mobile No.	
33.	Address for Communication	
34.	Interim Monthly Family Payout at 60% of Interim Monthly Payout (<i>Vide S.N.20 and 21</i>)	
35.	Competent Authority who sanctioned Interim Monthly Family Payout with DDO Code	
36.	Sanction No.	
37.	Sanction Date	DD/MM/YYYY
38.	Commencement of the first Interim Monthly Family Payout (as per paragraph 6 (vii) of the Government Order)	MM/YYYY
39.	Bank Details	
	a) Bank Name	
	b) Branch Name	
	c) Account No.	
	d) IFSC Code	

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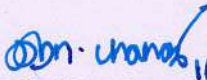
-14-
Appendix-I (B)

Basic Details of Deceased Government Servant
(to be enclosed with the Interim Monthly Family Payout Sanction order)

S. N.	Description	Particulars
	Details of Eligible Family Member	
1.	Name	
2.	Relationship with the deceased Government servant	
3.	Age	
4.	Aadhaar No.	
5.	PAN No.	
6.	Contact Mobile No.	
7.	Address for Communication	
	Details of deceased Government Servant	
8.	Name	
9.	IFHRMS Employee ID	
10.	CPS A/c. No.	
11.	Date of Birth (Copy of SR first page to be attached)	DD/MM/YYYY
12.	Date of entry into Government service (<i>first appointment in the regular service</i>) (Copy of relevant page of SR to be attached)	DD/MM/YYYY
13.	Date of Death-in-Harness (Copy of Death Certificate to be attached)	DD/MM/YYYY
14.	Post held at the time of death	
15.	Office to which attached at the time of death	
16.	DDO Code of the office attached	
17.	Last Drawn Basic Pay (Pay Slip copy to be attached)	Rs.
18.	Last pay drawn month	
19.	Level of Pay	
20.	Pay Commission (VI / VII)	
21.	Date of Intimation Letter sent	DD/MM/YYYY
22.	Date of receipt of Declaration Form (Copy to be attached)	DD/MM/YYYY
23.	Interim Monthly Family Payout at 30% of last drawn Basic Pay	Rs.
24.	Minimum Payout	

S. N.	Description	Particulars
25.	Competent Authority who sanctioned Interim Payout with DDO Code	
26.	Sanction No. (copy of Sanction order to be attached)	
27.	Sanction Date	DD/MM/YYYY
28.	Name and code of District Treasury / Sub-Treasury / Pension Pay Office where the disbursement is made	
29.	Commencement of the first Interim Monthly Family Payout (as per paragraph 6 (vii) of the Government Order)	
30.	Bank Details	
	a) Bank Name	
	b) Branch Name	
	c) Account No.	
	d) IFSC Code	

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 16/06/26
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