Finance (TAPS) Department,
Secretariat,
Chennai-600 009.

Letter No. 14190711/Finance (TAPS)/ 2026-3, dated:02.07.2026

From
Thiru. M.A. Siddique, I.A.S.,
Additional Chief Secretary to Government.

To
All Administrative Departments in Secretariat, Chennai – 9 (w.e).
All Heads of Department (w.e).

Sir / Madam,

Sub: Pension – Sustenance support to eligible Government servants retiring under the CPS on or after 01.01.2026 till the notification of regular TAPS rules – Interim Payout-Clarification sought for - Issued.

Ref:
1. G.O.(Ms) No.7, Finance (PGC) Department, dated 09.01.2026.
2. G.O.(Ms) No.111, Finance (TAPS) Department, dated16.06.2026.

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The Government have issued orders in the G.O. 2nd cited for the sanction of sustenance support to eligible Government servants retiring on or after 1.1.2026 in the intervening period till notification of Tamil Nadu Assured Pension Scheme (TAPS).

2. In this context, based on the discussions held with the Director of Treasuries and Accounts to finalise the procedure for disbursal of the interim payout/ family payout through the Kalanjiyam portal, the following clarifications are issued:

S. No.	Point of Clarification	Clarification issued
(i)	Whether notional increment as per FR 26-A is applicable for calculating interim payout	For the purpose of interim monthly payout, it shall be sanctioned based on actual pay drawn in the last month.
(ii)	Whether Dearness Relief is to be booked under separate detailed / sub-detailed head	The interim payout / family payout and the dearness relief thereon, shall be booked under one and composite detail / sub-detailed head. The Director of Treasuries and Accounts shall make necessary arrangements to provide a MIS report in Kalanjiyam to have break-up of interim payout / family payout and Dearness Relief thereon.

S. No.	Point of Clarification	Clarification issued
(iii)	Whether Life Time Arrears (LTA) is applicable for interim payout / family payout	In the event of death of the superannuated person who received the full interim payout for the month, the excess amount calculated from the date next to the date of death during the month shall be adjusted against the interim monthly family payout payable to the eligible family member by the Treasury/ PAO concerned. In case of no claimant from the family, the occurrence of such excess payment shall be brought to the notice of the Government by the Director of Treasuries and Accounts on a quarterly basis.
(iv)	Whether Income Tax be deducted from Interim Payout / Family Payout	Applicable IT shall be deduced at source as per the Income Tax Act.
(v)	How the orders issued in G.O. second cited be applied to retirees on superannuation on or after 1.1.2026 but dies before making option for interim payout	The eligible family member of the deceased retired Government servant shall be provided with same set of options made available to the retired Government servant for opting the interim payout as per the Government Order second cited, i.e., opting for interim monthly family payout and the two stage exit options (immediate opt-out or post notification opt-out).
(vi)	Whether there is need for uniformity in Interim monthly payout/ family payout sanction order across departments	In order to convey the precise content of the sanction to be issued by competent authority, draft sanction paragraphs are prescribed (enclosed to this letter) for the purpose of uniformity.
(vii)	Whether 30% of LPD and the Dearness Relief be rounded-off	The fraction of a rupee shall be rounded-off to the next higher rupee separately.

Yours faithfully,

02/07/2026

for Additional Chief Secretary to Government.

Copy to:-
SF/SC.

Draft contents for sanction of Interim Monthly Payout to the Government servants enrolled under Contributory Pension Scheme and retired on account of Superannuation on or after 01.01.2026

Sub: INTERIM MONTHLY PAYOUT – Government servant enrolled under Contributory Pension Scheme and retired on superannuation on or after 01.01.2026– Sanction of Interim Monthly Payout – Reg.

Ref:

1. G.O.(Ms) No.111, Finance (TAPS) Department, dated 16.06.2026.
2. CPS Subscriber Index No..... of the retired Government servant.
3. Option exercised by the individual concerned dated.....

* * * * *

In accordance with the orders contained in the Government Order first cited and based on the option exercised by Thiru/ Tmt. ..... (Name of the retired Government servant), who worked in the post of ..... (Designation) and retired on superannuation on ..... in the office of ..... (last worked office), a sum of Rs...../- is hereby authorized as interim monthly payout to the individual with effect from ..... FN.

2) The ..... (Name of treasury office concerned) is requested to make the disbursement of the interim monthly payout authorized in paragraph one above to the individual concerned as per the details furnished in the annexure.

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02/07/2026

Section Officer.

Draft contents for sanction of Interim Monthly Family Payout to the eligible family member of the Government servants enrolled under Contributory Pension Scheme and deceased on or after 01.01.2026

Sub: INTERIM MONTHLY FAMILY PAYOUT – Government servant enrolled under Contributory Pension Scheme - Death-in-harness - Deceased on or after 01.01.2026– Sanction of Interim Monthly Family Payout to the eligible family member - Reg.

Ref:

1. G.O.(Ms) No.111, Finance (TAPS) Department, dated 16.06.2026.
2. CPS Subscriber Index No..... of the deceased Government servant.
3. Option exercised by the individual concerned dated.....

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In accordance with the orders contained in the Government Order first cited and based on the option exercised by Thiru/ Tmt. ..... (Name of the eligible family member), ... (Relationship with deceased Government servant), of Thiru / Tmt. ..... (Name of the deceased Government servant), who worked in the post of ..... (Designation) in the office of ..... (last worked office) and deceased on ....., a sum of Rs...../- is hereby authorized as interim monthly family payout to the individual with effect from ..... FN.

2) The ..... (Name of treasury office concerned) is requested to make the disbursement of the interim monthly family payout authorized in paragraph one above to the individual concerned as per the details furnished in the annexure.

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02/07/2026

Section Officer.

Draft contents for sanction of Interim Monthly Family Payout to the eligible family member of the Government servants enrolled under Contributory Pension Scheme who superannuated and deceased on or after 01.01.2026

Sub: INTERIM MONTHLY FAMILY PAYOUT –Government servant enrolled under Contributory Pension Scheme – Superannuated and deceased on or after 01.01.2026– Sanction of Interim Monthly Family Payout to the eligible family member - Reg.

Ref:

1. G.O.(Ms) No.111, Finance (TAPS) Department, dated 16.06.2026.
2. CPS Subscriber Index No..... of the superannuated and deceased Government servant.
3. Proceedings of the ..... (Authority who authorised Monthly Payout) No. ..... dated.....

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In the proceedings third cited, authorization was issued for a sum of Rs...../- as interim monthly payout with effect from ..... FN to Thiru/ Tmt. ..... (Name of the deceased Government servant), who worked in the post of ..... (Designation) and retired on superannuation on ..... in the office of ..... (last worked office). The retired Government servant expired on ..... (date of death).

2) In these circumstances, in accordance with the orders contained in the Government Order first cited, a sum of Rs...../- is hereby authorized as interim monthly family payout with effect from ..... FN to Thiru / Tmt. ..... (Name of the eligible family member), ... (Relationship with deceased Superannuated Government servant), of Thiru / Tmt. ..... (Name of the deceased Superannuated Government servant).

3) The ..... (Name of treasury office concerned) is requested to make the disbursement of the interim monthly family payout authorized in paragraph two above to the individual concerned as per the details furnished in the annexure.

4) The interim monthly payout already disbursed for the period from ..... to ..... (after the demise of the retired Government servant) shall be adjusted against the interim monthly family payout(s) by the ..... (Name of treasury office concerned).

Strikeout in not applicable cases

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02/07/2026

Section Officer.