



कार्यालय प्रधान महानेखाकार (नेखा एवं हकदारी), तमिलनाडु  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (ACCOUNTS & ENTITLEMENTS), TAMIL NADU  
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No.AG (A&E)/PAO (Funds)/V/2025-26/106

17.02.2026

To  
All Executive Engineers  
Public Works Divisions  
Government of Tamil Nadu

Sir / Madam

Sub: NPS – Divisional Accountants – Guidelines while process of bills for recovery of  
Employee Contribution and Government Contribution under NPS – Reg.

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The NPS (National Pension System) Accounts of Divisional Accountants cadre is  
maintained by the O/o The Principal Accountant General (A&E).

As this office is encountering many practical difficulties in execution of the work of  
uploading the contributions and in order to facilitate smooth flow of work, the following  
important points are to be taken into account during the preparation of bills, at the Public Works  
Divisions which involve recovery of Employee Contribution / Government Contribution  
towards National Pension System of Divisional Accountants / Divisional Accounts Officers:

1. Recovery of Employee Contribution at 10% of Basic Pay plus Dearness Allowance,  
rounded off to next higher rupee.
2. Matching Government Contribution at 14% of Basic Pay plus Dearness Allowance,  
rounded off to next higher rupee, with reference to the above Point No.1

3. **Both the Employee Contribution and Government Contribution should be credited to the Suspense Head of Account 8658 and NOT TO 8342.**
4. Whenever any bills are prepared for Salary Arrears / Supplementary Bills, which involve recovery of Employee Contribution, the **period of Arrears should invariably be noted in Remarks**. The period of Arrears should also be noted in the matching Government contribution Bills.
5. In respect of bills for Arrears of Dearness Allowance, the period of Arrears should be mentioned in Schedules for both the Employee Contribution and Government Contribution.
6. **Whenever bills for Government Contribution is processed (after announcement of any revision of Dearness Allowance), it should be processed at the same rate of Dearness Allowance in which the Employee Contribution has been processed.** Processing of Employee Contribution at pre-revised rates of Dearness Allowance and Government Contribution at Revised rates of Dearness Allowance is not in order.
7. In some cases, where Government Contribution has been processed with revised rates of Dearness Allowance, the difference in Dearness Allowance are processed for Employee Contribution, without furnishing the requisite details. In such cases, the facts above are to be clearly mentioned specifically in remarks.
8. The copies of Schedules, duly mentioning the period should be enclosed in case of all Arrears Bills and Bills for Government Contributions Bills.
9. Whenever Government Contribution bills are processed for more than one month (even in case of regular pay bills), **the month wise split up details are to be enclosed in the Sanction order.**

10. The **Uploading of Unequal Contributions** (i.e.) uploading of Employee Contribution alone, (even when matching Government Contribution is not received) has been **implemented from the financial year 2025-26** (from Salary month of March 2025). Hence, the credit of the same may be verified from the statement of NPS available in NSDL portal. It may be ensured that the bills for matching Government Contribution are processed on time.

V. P. ... 17/2/26

Pay and Accounts Officer (IAD)

PAO Funds/V/2025-26/

Copy to

All Divisional Accountants / Divisional Accounts Officers

Through Public Works Divisions

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Pay and Accounts Officer (IAD)



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Pay and Accounts Officer (IAD)

PAO Funds/V/2025-26/107

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Through Public Works Divisions

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17/2/26  
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