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**GOVERNMENT OF NAGALAND**  
**FINANCE DEPARTMENT**  
**(ESTABLISHMENT BRANCH)**

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No. FIN/ESTT-3/04(Pt)(Vol-1)

Dated 29<sup>th</sup> February 2016

**OFFICE MEMORANDUM**

**Subject: Procedures to be observed under the National Pension System (NPS).**

1. The Directorate of Treasuries & Accounts have expressed difficulties in timely uploading of the subscribers' contribution under the National Pension System due to deficiencies in the manner of submission of challans in time to the Directorate of Treasuries & Accounts. The following instructions already issued in the past by Finance Department are accordingly re-iterated for information of all concerned:-

- (a) All DDOs shall deduct 10% of basic pay including Dearness Pay and Dearness Allowance (in the pre-revised scale) and 10% of basic pay including Dearness Allowance in the revised scale (under ROP 2010) per month as employees contribution.
- (b) The amounts so deducted shall be deposited into the Treasury under the Head of Account "8342-Other Deposits-117-Defined Contribution Pension Scheme (Employees Contribution under New Pension Scheme)" through Treasury Challan by way of deduction from the monthly salary bills.
- (c) The name and designation of the employee, amount deducted and the month are to be indicated in the statement in **Annexure-I** that is to be attached to the Treasury Challan which is to be prepared in quadruplicate. A copy of the challan is to be sent to the Accountant General, one to be retained by the Treasury and the third and fourth copies returned to the DDO.
- (d) Every DDO shall maintain a register in the proforma indicated in **Annexure-II** to record all such deductions of employee's deductions on a monthly basis. Upon receipt of the copies of the Treasury challan, the number and date of the challan shall be recorded in the challan in the appropriate column. After the end of the month, the DDO shall make a copy of all the entries made in the register during the previous month and send it to the Head of Department in duplicate along with one copy of the Treasury challan.
- (e) The Head of Department shall prepare an abstract statement as shown in **Annexure-III** incorporating all the statements from the DDOs under his charge for each month, and submit them along with a copy of the statement in **Annexure-II** received from the DDOs along with copies of the Treasury challans to the Principal Director of Treasuries & Accounts on a monthly basis. The Principal Director shall upload the statement in **Annexure-III** format on the website of NSDL, who are the Central Record keeping Agency of NPS. The Principal Director of Treasuries & Accounts shall then prepare a bill for drawal of the State-matching share along with the employee contribution from the Treasury, and deposit the amount into the designated account of the Trustee Bank.
- (f) The Principal Director of Treasuries & Accounts shall consolidate statements received from the Heads of Departments and compile them in **Annexure-IV** format, and forward a copy of the statement to Finance Department. He shall also maintain a Master Register showing employee-wise and month-wise deduction of the employees share towards the Pension Fund in **Annexure-V**. Original copies of **Annexure-II** and **Annexure-III** received from the Heads of Departments along with copies of Treasury challans shall be retained for safe custody.

2. It has been reported by the Directorate of Treasuries & Accounts that delays in uploading of NPS contributions are mainly on account of the following reasons:-

- (a) Delay of DDOs in submitting annexures to the HoDs.
- (b) Delay of the HoD in forwarding Annexure-III along with challans to the Directorate of Treasuries & Accounts.
- (c) Submission of Annexure-III for months and even years at a time.
- (d) DDOs forwarding illegible handwritten annexures.

3. Due to these delays, the State Government is incurring substantial expenditure in the form of interest on the delayed deposit of the contributions at the rate of interest on GPF deposits. All HoDs and DDOs are accordingly advised to ensure that the defects mentioned above are rectified, and statements are submitted to the Principal Director of Treasuries & Accounts latest by the 15<sup>th</sup> of every month without fail.

4. The Government has also decided that in the cases of substantial delays resulting in the Government having to pay interest as mentioned at para 3 above, the concerned DDOs or the HoDs as the case may be, responsible for the delay, shall bear the liability of the payment so made. The Principal Director of Treasuries & Accounts shall accordingly furnish details of such interest payment made to the Finance Department for examination.

5. Difficulties faced, if any, may be brought to the notice of the Finance Department.

sd/-

Temjen Toy,

Principal Secretary & Finance Commissioner.

No. FIN/ESTT-3/04(Pt)(Voi-1)

Dated 29<sup>th</sup> February 2016

Copy to:-

1. The Commissioner & Secretary to the Governor of Nagaland, Raj Bhavan, Kohima.
2. The O.S.D. to the Chief Minister Nagaland, Kohima.
3. The O.S.D. to the Chief Secretary Nagaland, Kohima.
4. The Sr. P.S./P.S. to all Ministers/Parliamentary Secretaries.
5. All Administrative Heads of Departments, Government of Nagaland, Kohima.
6. The Accountant General Nagaland, Kohima.
7. The Commissioner & Secretary, Nagaland Legislative Assembly, Nagaland, Kohima.
8. The Secretary, Nagaland Information Commission/Nagaland Public Service Commission.
9. All Heads of Departments, Nagaland, Kohima/Dimapur.
10. The Principal Director of Treasuries & Accounts Nagaland, Kohima for necessary action.
11. All Deputy Commissioners/Additional Deputy Commissioners Nagaland.
12. The Resident Commissioner Delhi/Joint Resident Commissioner Kolkata, Guwahati/Assistant Resident Commissioner Shillong.
13. The President, Pensioners' Association, Kohima.
14. Guard file.

*jr Dir / NPS section  
14 draft on the  
difficulties faced by the  
dept as discussed  
03/03/16*

*[Signature]*  
(Chubakatlla Jamir)

Joint Secretary to the Government of Nagaland.

Receipt No 1037 D. 03.03.16  
Section Bill Breh  
Directorate of Youth & Sports  
Nagaland