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

No. FIN/ESTT-03/04/(Vol-I)

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Dated Kohima, the 05th October, 2015

OFFICE MEMORANDUM

Subject: Clarification concerning of re-imbursement of contributions uploaded under the National Pension System.

1. The matter on re-imbursement of pension contributions uploaded under the National Pension System (NPS) in cases where contributions of certain employees were uploaded to the NPS although they fall under the Old Pension System has been clarified vide O.M. of even number dated 11th June 2013. In continuation of the earlier clarifications, all concerned are advised to ensure that at the time of regularizing the services of such employees after 01.01.2010 and counting of the past services rendered as qualifying service for pension purposes, the provision contained in para 2 of the Government of India decisions under Rule 14 of the CCS Pension Rules, 1972 are complied with.
2. Subject to fulfilment of these conditions, where it is established that an employee falls under the Old Pension Scheme, the re-imbursement of the contribution of the subscriber/employee uploaded to the National Pension System shall be withdrawn in the following manner:-
 - ✓ (i) The Subscriber/employee share already uploaded to the National pension System shall be withdrawn, and the contribution along with 50% of the interest accrued on the uploaded amount shall be transferred to his/her GPF account.
 - ✓ (ii) In cases where the subscriber's share has been deducted but not uploaded, the subscriber's contribution shall be transferred to the new GPF account along with interest at the rates prescribed by the State Government for GPF deposits.
 - ✓ (iii) The State Government share uploaded along with the subscriber/employee share shall be withdrawn from the NPS account along with 50% of the interest accrued, and deposited into the State Government account as 'Deduct Expenditure' to Head of Account '2071-01-117-01-21-Pensions'.
 - (iv) All State Government employees falling under this category should immediately open their respective GPF accounts, and furnish the account number immediately to the Directorate of Treasuries and Accounts for necessary action as prescribed.

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~~(TEMEN TOY)~~

Principal Secretary & Finance Commissioner

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