

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
ESTABLISHMENT BRANCH (ROP CELL)

OFFICE MEMORANDUM

No. FIN/ESTT-4/7/SAL/15

Dated: 9th October 2026

Subject: **Recovery of wrongful/excess payment made to Government servants and subsequent modalities henceforth.**

In pursuance to the Finance Department's O.M. of even number dated 7th June 2023 and 5th March 2026 numerous cases have been received for waiver of excess payments made to State Government servants.

It has been noticed that in all such cases these excess payments had arisen due to the carelessness of officials connected with the fixation of pay and allowances compounded by the inability of Accounts Officers to detect these anomalies.

In order to mitigate this recurring and avoidable burden on the State Exchequer the following shall be adhered to by all Departments for strict compliance along with modalities prescribed in O.M. dated 5th March 2026:

- (i) All Departments are directed to undertake biannual (every 2 years) check of Service Books of employees to detect and rectify pay anomalies if any to avoid accumulation and overdrawal.
- (ii) Thereafter, upon scrutiny the report must be submitted to the Directorate of Treasuries & Account for further examination and clearance.
- (iii) Cases of excess payments occurring after the date of this O.M. shall be recovered from the Head of Department and the erring officials concerned.
- (iv) Disciplinary action shall be initiated against the erring officials separately.
- (v) It is reiterated again that Audit Teams from the Treasuries & Accounts Department as well as the Office of the Pr. Accountant General (A&E) shall scrutinize the Service Books of employees as and when Audit is conducted.
- (vi) Other provisions in O.M. dated 5th March 2026 shall continue.

Sd/-

(KESONYU YHOME)

Finance Commissioner

Dated: 9th October 2026

No. FIN/ESTT-4/7/SAL/15

Copy to:

1. The Commissioner & Secretary to the Governor of Nagaland, Lok Bhavan, Kohima
2. The Principal Secretary to the Chief Minister, Nagaland, Kohima.
3. The Joint Secretary to the Chief Secretary, Nagaland, Kohima.
4. The Pr. Accountant General (A&E), Nagaland, Kohima for necessary action.