

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
ESTABLISHMENT BRANCH (ROP CELL)

OFFICE MEMORANDUM

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

Dated: 5th March 2026

Subject: Recovery of wrongful/excess payment made to Government servants and modalities therein.

In pursuance to the meeting minutes of the Committee to discuss the matter regarding waiver of excess payments made to State Government servants and to propose a workable solution in line with extant orders, the following are recommended for strict compliance:

- (i) Excess payments made to Government servants are generally found to be mistakes committed by Officers and Dealing Assistants in the Accounts Section of respective establishments for which proper sensitization and periodic checks must be put in place for timely intervention and accountability.
- (ii) Such cases remain undetected and accumulate over time burdening the State Exchequer.
- (iii) To avoid and minimise such cases 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.
- (iv) If excess payments and wrong pay fixations are discovered then the respective Directorate shall examine the matter and forward it to the Finance Department through proper channel along with justifications in prescribed format (**Annexure-I**).
- (v) The Directorate shall ascertain how the excess payments occurred and indicate if it occurred due to genuine unintentional error or if any fraudulent intentions were involved.
- (vi) Cases of waiver shall be examined by the Finance Department and its decision shall be final for which Service Books must be submitted.
- (vii) Cases where recovery has already been completed shall not be re-opened for examination.
- (viii) Cases of fraud if detected shall be recovered from the erring officials and disciplinary action shall be initiated as per relevant Rules.

Sd/-

(KESONYU YHOME)

Finance Commissioner

Dated: 5th March 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.
5. The Principal Director, Directorate of Treasuries & Accounts, Nagaland, Kohima for necessary action.
6. All Administrative Head of Departments/Head of Departments for information and necessary action.
7. The Officer-in-Charge, Computer Cell, Finance Department for uploading in the Finance Department website.
8. Office copy
9. Guard file

dm
05/03/2026

(IMTIMENLA)

Addl. Secretary to the Govt. of Nagaland

ANNEXURE-I

to Finance Department's O.M. No. FIN/ESTT-4/7/SAL/1 dated 27th February 2026.

Name of the Department: _____

Sl. No.	Particulars	Remarks
1.	Name of the Government servant	
2.	Name of the post	
3.	Pay Level	
4.	Reason for excess payment	
5.	Findings of the Department	
6.	Intentional or unintentional error	
7.	Amount of excess payment	
8.	Period of excess payment	

Signature
(Head of Department)