

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
BUDGET & MONITORING CELL

No.BUD/ 4-10/2002-03 (pt)

Dated, Kohima the 6<sup>th</sup> August 2019.

**OFFICE MEMORANDUM**

General Provident Fund (GPF) Rule 11, provides that the Government shall pay the due interest as per prescribed rate pertaining to each year to the subscriber account. As per the Government accounting Rules 1990, the accrued interest should be paid from the Consolidated Fund of the State (2049-Interest payment-01 Interest on PF) and should be transferred to the Public Account of the State (8009-GPF-02-Gr.D). This should be done with prior sanction of the state Finance Department by every Drawing and Disbursing Officers (DDOs) who maintains Gr.IV GPF ledger account. Monthly Accounts of the respective Treasuries pertaining to each year should exhibit the total amount debited to 2049-Interest and credited to 8009-GPF and 'Nil' payment voucher accordingly should be furnished by the Treasuries to the Principal Accountant General (A&E) office for proper accounting.

Therefore, all Heads of Departments (HoDs) and DDOs should furnish the data to Office of the Principal Accountant General (A&E), Nagaland, Kohima, once in a financial year starting from 2019-20 onwards through their respective Treasuries as per above provisions with a copy to the Principal Director, Treasuries and Accounts, Nagaland starting from 2019-20. Further, the HoDs and DDOs should provide the figure pertaining to interest payment made during 2018-19 on GPF Gr.IV account to the Office of the Principal Accountant General (A&E), Nagaland, Kohima immediately for incorporation in the Annual Accounts of 2018-19 of the Government of Nagaland.

Sd/- Temjen Toy

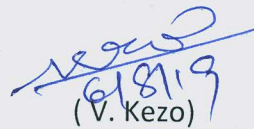
Chief Secretary to the Govt. of Nagaland

Dated, Kohima the 6<sup>th</sup> August 2019.

No.BUD/ 4-10/2002-03 (pt)

Copy to:-

1. The Additional Chief Secretary to the Chief Minister, Nagaland.
2. The Commissioner & Secretary to the Governor, Nagaland, Raj Bhavan, Kohima.
3. The Principal Accountant General (A&E), Nagaland, Kohima for information.
4. The PPS to the Chief Secretary, Nagaland for information of the Chief Secretary.
5. The Principal Director, Treasuries & Accounts, Nagaland.
6. All Administrative Heads of Departments.
7. All Heads of Departments with a request to circulate to all DDOs under their control.

  
(V. Kezo)

Special Secretary to the Govt. of Nagaland