

CHAPTER : 18 – FINANCIAL MATTERS

(18.1)

**Government of Nagaland
Finance Department
Taxation Branch**

MEMORANDUM

NO.FIN/TAX/51/81

Dated Kohima, the 16th Feb, 1982.

Sub:- Recovery of Sales Tax instructions to plug loopholes in the recovery of Sales Tax Revenue.

According to existing Government instructions no Department should place any supply order to an individual; or firm who has not registered under Nagaland Sales Tax Act, 1976, in respect of goods/stores for which Nagaland Sales Tax levy is applicable/instructions also exist that every Department/Officer should furnish copies of supply orders placated to individuals or firms in respect of taxable goods to the concerned Superintendent of Taxes.

1. In spite of the above standing instructions, it is observed that many Department/Offices continue to place supply orders to unregistered dealers/firms and no copy of such supply orders placed is sent to the Superintendent of Taxes concerned. Taxation authorities or brought to the notice of the Government by the Accountant General, Nagaland.
2. To prevent such tax evasion, the Government has brought into force “deduction of taxes at source” and while implementing this policy the following defects have come to the notice of the Government:-
 - (a) Many Departments/offices are not ensuring deduction of Sales Tax charged in the bills of suppliers.
 - (b) Some Departments/offices having deducted such sales tax at source are not crediting the amount to the Sales Tax Head of Account in time and continue to keep in suspense account.
3. In view of the above the tax evasion cases are frequently brought to the notice of the taxation authorities from the Accountant General’s channel and when the Superintendent of Taxes concerned approach the Departments/Offices responsible for such tax evasion, neither the co-operation to the taxation authorities in the efforts for recovery of Sales Tax due.
4. To streamline the procedure and to avoid tax evasion, the Government directs that with immediate effect when any department/office places orders to an unregistered dealer/firm in respect of taxable goods. Responsibility should be fixed and the officer concerned should make good the tax loss. In case of any the officer concerned should for deduction of Sales Tax from the bills of suppliers not only the responsibility be fixed for the failure but also action should be taken for recovery of Sales Tax due from the Drawing and Disbursing Officer/Accounts Officer concerned.
5. This should be brought to the notice of all sub-ordinate officers under your control for strict compliance with immediate effect.
6. The receipt of this Memorandum may please be acknowledged direct to Finance Department.

Sd/- Z.OBED

Chief Secretary to the Govt. of Nagaland.

(18.2)

**Government of Nagaland
Home Department
(Secretariat Administration Branch)**

ORDER

Dated, Kohima, the 24th October, 1983

No. SAB-14/2/82 : : The Governor of Nagaland is pleased to sanction a special pay to the following categories of Drivers with effect from 1st November, 1983.

- (a) When a Driver is attached to Chief Minister/Ministers/Speaker/Dy. Speaker and Chief Secretary as per entitlement, a special pay of Rs 75/- p.m shall be entitled to such Driver.
- (b) Whenever the sanctioned strength of Drivers in any Government Department's Pool exceeds thirty or more, in such cases, one trained experienced Driver may be designated as Head Driver, and he shall be entitled to a special pay of Rs 25/- p.m.

This issues with the concurrence of the Finance Department vide their U.O. No. 1040 dated 20th Oct, 1983.

Sd/- N. Jakhalu

Addl. Chief Secretary to the Govt. of Nagaland

(18.3)

**Government of Nagaland
Home Department
Secretariat Administration Branch**

OFFICE MEMORANDUM

NO.SAB-16/10/76(VOL-1)

Dated Kohima, the 6th Oct, 1986.

Sub:- Principles governing grant of Honorarium to officers and staff:

It has been observed that the Departments of the Government have been sending proposals to the Home Department for grant of honorarium to their officers and staff as a routine matter without paying any regard to the norm for such grant. In most of the cases the quantum of honorarium has been recommended very generously. It has also come to the notice that proposal has been sent for one and all of the Department whether one worked or not.

2. In a number of occasion during surprise check of attendance it was noticed that 50% of the staff were absent from their desk. Such being the condition, it is difficult to understand why proposal for honorarium is made for all. This saps the zeal of those who really work hard. The grant of honorarium is recognition of special work done by an individual. If this is granted indiscriminately, the distinction does not remain and it will turn a good worker to a bad worker

in gradual process as he will feel that whether he works or not he will get not only his regular pay but also honorarium,

Whereas if the distinction is made, those who do not get honorarium will try to prove their worth to get it in future. And thereby an atmosphere congenial to good work will prevail in the Secretariat.

3. In view of the circumstances stated above, the undersigned is directed to say that henceforth proposals for grant of honorarium may be submitted in respect of those persons who actually undertake the work which calls for grant of honorarium. The amount of honorarium should also be commensurate with the volume of work done. Besides, the following guiding principle for grant of honorarium as enshrined in F.R. 9(9) and 46(b) should also be strictly followed.

(i) The State Government may grant or permit a Govt. servant to receive an honorarium as remuneration for work performed which is occasional or intermittent in character which is so laborious or of such special merit as to justify the grant or acceptance of an honorarium unless the work has been undertaken with prior consent of the Home. Department and its amount have been settled in advance.

(ii) According to F.R 9(9) honorarium is defined as a recurring or non-recurring payment granted to a Government servant from the Consolidated Fund of Centre or State as remuneration for a special work of an occasional or intermittent character. From this it will be clear that when a Govt. servant performs his normal duties he will not be entitled to any honorarium even if he works beyond the normal working house. Similarly. Honorarium should not also be granted when an officer performs additional duties of an identical character (e.g. a Superintendent in addition to his own). The grant of an honorarium, however, be considered when one performs additional duties of a special nature e.g. other than those which he normally performs irrespective of the fact whether he works beyond his normal office hours or not.

(iii) In the case of non-gazetted Government servants, working in the Secretariat and Directorates etc. however, it has been recognized that if, in the interest of officials work they are specially asked to sit late for finishing a job which cannot be postponed till the next working day or they are required to attend office on Sunday and holidays for similar purpose, they are given late sitting allowance which is turned as honorarium. Gazetted Officers are not entitled to this allowance.

(iv) Non-Gazetted officials of the Budget Branch of the Finance Department will also be entitled to honorarium in lieu of late sitting allowance.

(v) No Gazetted officer will be entitled to honorarium for a work which forms part of his normal duties even if he works beyond office hours, It is worthwhile to note that an Officer of the rank of Under Secretary and above in the Secretariat and an Officer of equivalent rank in Directorates etc. is responsible to manage the work of his Department. In case he cannot get the work done with the assistance of allotted staff of the Department to which the work relates within the schedule time, he may ask them to sit beyond office hours and also on Sundays and holidays on payment of honorarium, But the officer himself who is to manage the work should not claim any outside office hours.

The receipt of this O.M. may kindly be acknowledged.

Sd/- LALHUMA
Secretary to the Govt. of Nagaland.

(18.4)

**Government of Nagaland
Finance Department (Taxation Branch)**

MEMORANDUM

NO.FIN/TAX/3/86

Dated, Kohima the 22nd Nov' 1988.

Sub:- Payment of Professional Tax.

As per provisions of the Nagaland Professions, Trades Ceilings and Employment Taxation Act, 1968 every person who carries on a trade either by himself or by an agent or representative or who follows a profession or calling, or who is in employment with wholly or in part within the State shall be liable to pay for each financial tax in respect of such profession, trade, calling or employment but it has come to the notice of the Government that many persons liable to such Tax are not paying their dues to the Government these categories include:-

- (a) Private Doctors.
- (b) Drivers including Auto Drivers.
- (c) Owners of public carriers.
- (d) Private workshop.
- (e) Employees of private schools/colleges.
- (f) Contractors etc.

2. It may be bounted out that when total gross annual income exceeds Rs.3,500/-, a Tax under the aforesaid Act is payable to the Government.

3. It is necessary to ensure that Payment of Tax such persons is made in the time and for the purpose all Town Committees, Transport Department and all the Govt. Departments may extend their full co-operation and take action as per the following instructions:-

- (i) Administrative Officers/Town Committees should insist on production of up to date Profession Tax Clearance Certificate at the time of renewal of Trade licenses. No renewal should be granted unless the original P.T.C. Certificate is produced and photostat copy is given for record.
- (ii) Transport Department should demand production of up to date Profession Tax Clearance Certificate at the time of renewal of licenses of the public carriers including Auto rickshaw and all others Driving licenses. No renewal of such licenses should be granted unless the original P.T.C. certificate is produced and a Photostat copy given for record.
- (iii) Government officer should not release any contractors bill unless original and up-to date profession tax clearance certificate is produced and Photostat copy given for record.
- (iv) Education Department should obtain certificate regarding payment of up-to profession tax by the staff of Private School and Colleges before releasing grant-in-aid. No grant-in-aid should be disbursed unless the original and up-to date P.T.C. Certificate is produced and a photostat copy for record.

Sd/- N.G. LALOO
Finance Commissioner

(18.5)

**Government of Nagaland
Home Department
Home Branch**

O R D E R

Dated Kohima, the 18th January'1989.

NO./H/SSA/18/82: The Governor of Nagaland is pleased to order to grant the following benefits and facilities to the members of Indo-Tibetan Border Police Force and their departments provided they are the domiciles of the State of Nagaland.

- (i) Ex-gratia grants and pensions to the families of personnel of who die during enemy action or who are disabled.
- (ii) Cash rewards to the recipients to gallantry awards.
- (iii) Financial assistance to families of those who are prisoners of war missing till they come back.
- (iv) Education scholarships to the children of all the above mentioned categories right from Class-1 till the completion of highest level of education in addition to free education in Govt. Institutions.
- (v) Treatment of serious diseases for the personnel and their widows and children.
- (vi) Assistance for marriage of each daughter/sister of such personnel who die in action within two years of the date of occurrence.

2. All Departments concerned are requested to ensure for extending the necessary facilities or benefits to the serving personnel/ex-servicemen of Indo-Tibetan Border Police as and when the matter comes before them for help.

3. This cancels this Department order of even number dated 16-11-88.

Sd/-BINOD KUMAR
Home Commissioner.

(18.6)

Government of Nagaland
Finance Department Expenditure 'A' Branch

NO.FIN/EXPDR(A)1-5/87

Dated Kohima, the 7th Aug' 1989.

OFFICE MEMORANDUM

SUB:- Economy measures and control of unauthorized liabilities.

The undersigned is directed to invite attention of all concerned to the instruction laid down vide this Department's OM NO.FIN/EXPDR(A) 1-5/87 dt. 9.6.1989 and to say that in addition to or in modification thereof wherever occurred and with a view to further tighten control of Government expenditure, the Cabinet have decided on imposition of the following additional economy measures:-

- a) A Committee consisting of Deputy Commissioner, Executive Engineer and the concerned Head of Department as the case may be out of provision made for repair without the approval of this committee. No buildings except building approved by this committee will be repaired out of Government funds. The Committee will prepare a list of such building and forward it to planning and Finance Departments. The work charged staff should be reduced to 50% immediately as a consequence of this decision.
- b) No Department will purchase any vehicles under Non-Plan for the next two years. Purchase of vehicles under plan and for public transportation will be made only after the requirement of such vehicles is cleared by a Committee consisting of the following officers-

(i) Development Commissioner	: Chairman
(ii) Home Commissioner	: Member
(iii) Financial Commissioner	: Member
(iv) Commissioner/Secretary of Concerned Department	: Member
(v) Concerned Head of Department	: Member
- c) All kinds of misuse of heavy and light and high vehicles are banned. Existing order on this subject should be strictly enforced and recovery of hire charged be made for private use of Government vehicles.
- d) Full cost of repair of vehicles which met with accident when on unofficial and unauthorized duty is recovered from the officer concerned.
- e) No department shall procure stores materials, instruments equipment and machinery until and unless the need for and the requirement of such items in each proposal has been first scrutinized, assessed and cleared by the Committee referred to in para (b). This decision will apply to purchase of equipments by Health & Family Welfare Department also.
- f) All Departments be directed to submit to the Finance Department a statement of available surplus stock. A copy of list be sent to the Planning Department also.
- g) Purchase of curtains by any department is banned henceforth.
- h) Upgradation and creation of posts under non-plan is banned for two years except very exceptional cases but even in such cases it will be considered only with approval of the Cabinet.
- i) Upgradation and creation of posts under plan will require clearance of the Committee referred to in para (b).
- j) Man-power requirement of all Departments for the immediate future and by the turn of the century should be worked out by each department and made available to the Planning

Department within one month from the state of issue of order to this effect. Commissioner & Secretary/Secretary of the concerned Department will be held personally responsible for failure to comply with this decision.

- k) As an immediate measure all Govt. undertakings/corporation which are depending on Govt. grants-in-aid even for payment of salary for their employees should obtain approval of Govt. for any future recruitment of staff, upgradation of posts of revision of pay and for any purchases of materials and stores.
 - l) T.A. bills of the drivers be passed along with the T.A. bills of the officers to whom they are attached.
 - m) All Departments are directed to exercise a strict check utmost restraint and discretion in making advance payment to contractors and suppliers.
 - n) If despite all orders to check incurring of liability, liabilities are created, then the officer concerned will be hold solely and personally responsible and criminal prosecution will be instituted against him immediately.
 - o) No Department should dispose of existing stock and such department will be debarred from making any fresh purchase till existing stock are completely utilized. It was also decided that henceforth all departments will be required to indicate unit/ division- wise stock position while moving proposals for procurement of materials.
 - p) All departments will furnish the latest stock position of materials in each unit/ division/ hospital, PHE etc. within one month time to the Government in the Finance Department so that the Government is aware of the stock position. The Head of the Department shall be hold personally responsible for failure of his department to submit the required particulars within the stipulated time to the Finance Department and action as deemed fit under the rules and orders in force shall be taken against the officer without further reference to him/her.
2. Receipt of this Memorandum may please be acknowledged.

Sd/- N.G. LALOO
Financial Commissioner

(18.7)

Government of Nagaland
Home Department : Political Branch

NOTIFICATION

Dated, Kohima, the 8th June' 1990.

NO. CON-54/89 : The Governor of Nagaland is pleased to prescribe the following rates for Ex-Gratia grant:-

- (i) All Government officials/Police officers and men killed while on confide Government duties : Rs. 1,00,000/-
- (ii) Members of Public killed due to uncalled for action on the part of Government duties officers : Rs. 50,000/-
- (iii) Civilians killed due to natural calamities, : Rs. 10,000/-

Sd/- Binod Kumar
Home Commissioner to the Govt. of Nagaland.

(18.8)

**Government of Nagaland
Election Department**

NO.ELE/ACCTTS-25/83(pt)

Dated Kohima, the 27th Oct'1997.

O R D E R

Sub:- Payment of ex-gratia compensation to the families of polling personnel who die or sustain injuries while on election duty:

On the recommendation of the Election Commission of India it has been decided by the Governor of Nagaland that the uniform yardstick should be evolved for payment of ex-gratia compensation to the families of Polling Personnel who die or sustain grievous injuries while on election duty. As decided by the Election Commission of India, the ex-gratia compensation during Lok Sabha Election shall be borne by the Government of India, and during the State Assembly election by the State Government. In the case of simultaneous election to Lok Sabha and Legislative Assembly, the ex-gratia compensation shall be shared by the Government of India and the State Government on a 50: 50 basis.

The powers of the sanction shall be exercised by the Chief Electoral Officers & Secretary to the Government of Nagaland, who will act on the recommendations of the District Election Officers who are generally Deputy Commissioners or Additional Deputy Commissioners and after obtaining the concurrence of the Finance Department of Nagaland.

Payment would be made to the affected families, as soon as practicable after satisfying that the death/injuries occurred during election duty without trying to establish a direct nexus between the poll duty and death/ injury.

The question of disability should be assessed not by a single doctor but by a Medical Board. In case of any other rules relating to compensation applicable to Govt. servants. He should be governed by the rule which is beneficial to him.

The rates of ex-gratia payment in Nagaland will be as indicated below: -

1. Ex-gratia amount shall be paid to the family of the deceased official engaged on election duty to the extent of 20 times of the salary drawn by the deceased official subject to the minimum of Rs.1.50 lakhs.
2. Permanent incapacitation involving 2 limbs, 2 eyes or eye : Rs. 1.00 Lakh.
3. Loss of 1 limb or 1 eye : Rs 50,000/-
4. Permanent total disablement from injuries other than those mentioned above: Rs. 1.00 Lakhs.
5. Permanent partial disablement: - % of 1.00 lakh as per General Insurance table of compensation.
6. Last pay drawn by the deceased official shall be paid to the spouse till the date of superannuation of the deceased official. In case of death/remarriage of the spouse, the legal heir of the deceased official will get the last pay drawn till the date of the superannuation of the deceased official (excluding the cases of deaths due to heart-attack or by accident while on election duty).
7. Retirement gratuity, Encashment of leave at credit.

8. Write off of loans.

The proposal has been concurred by Finance Department; vide their U.O.NO.755 Dated 26-5-97.

The matter has been approved by the Cabinet, Government of Nagaland-vide agenda NO.10(R/NO.49) dated 7.10.97.

Sd/- LALTHARA, IAS

Chief Electoral Officers & Commr & Secretary (Election)

(18.9)

**Government of Nagaland
Finance Department
Establishment Branch**

NO.FIN/ESTT/30/98:

Dated, Kohima, the 16th March' 1999.

OFFICE MEMORANDUM

Sub:- Drawal of pay and allowances by the officers of the State Government whose post and scale are upgraded fresh-decision thereof.

The undersigned is directed to refer to the subject mentioned above and to say that due to non-issue of pay slip by the Accountant General, Nagaland for all newly upgraded posts, Finance Department have received a number of proposals for fixation of pay of such individual officer. We have in the past, issued orders of fixation of pay of Junior Engineers whose pay have been upgraded by authorising few officers of the Treasury & Accounts Directorate. Since number of such proposals are on the increase, the Govt. after careful consideration of the matter and at the same time to mitigate finance hardship being faced by the Officers due to non-issue of pay slips by Accountant General, it has been decided that henceforth such cases of fixation of pay for upgraded posts and issue of pay slips have been refuted by Accountant General, the concerned Senior Accounts Officers /Accounts Officers attached to the department shall fix the pay of such officers under the relevant provision of F.R. without being referred to the Finance Department subject to the condition that the pay and allowances draw by the Officers on the strength of this O.M shall be adjustable subsequently as and when Accountant General Nagaland issue regular pay slips.

An undertaken may also be obtain from each individual officer to the affect that in the event if any over payment due to wrong fixation amount shall be refunded in one installment from the first pay bill they draw on the strength of the pay slips issued by Accountant General, Nagaland.

Sd/- LALTHARA
Financial Commissioner.

(18.10)

**Government of Nagaland
Finance Department
(ROP : : Cell)**

NO.FIN/ROP/V-PC/98-99(PT)

Dated, Kohima, the 17th May, 2001.

OFFICE MEMORANDUM

Sub:- Grant of anti-stagnation increment to State Government employees stagnating at the maximum of their pay under Nagaland Services (ROP) Rules, 1999.

In supersession of all previous orders on the subject, the Governor of Nagaland is pleased to grant anti-stagnation increment to the State Government employees who have opted for Nagaland Services (Revision of pay) Rules, 1999 and have reached the maximum of the revised scale of pay under the following conditions:-

- (i) Only one anti-stagnation increment shall be granted on the completion of every two years after reaching the maximum of the scale.
- (ii) The anti-stagnation increment shall be equal to the rate of increment last drawn by them in their respective scales.
- (iii) Only a maximum of three such increments shall be allowed.
- (iv) In case of Government servants whose pay in the applicable revised scales is fixed at the maximum of the scales as on 1-6-98, the anti-stagnation increment(s) at the rate of the last increment will be admissible on expiry of a period of two years reckoned from 1st June, 1998. In other words no Government servant will be eligible for the first anti-stagnation increment in the revised scale of pay before 1st June 2000.
- (v) The period spent at the maximum of the pre-revised scales will not be taken into account for determining the eligibility of Government employees to draw anti-stagnation increment in the revised scale of pay.
- (vi) The anti-stagnation increment will be treated as pay for all purpose.
- (vii) In no case the basic pay of a Government servant should exceed Rs. 20,900/- as a result of grant of anti- stagnation increment/increments under these orders.

This order will take into effect from 1-6-98.

Sd/- LALTHARA
Principal Secretary & Finance Commissioner

(18.11)

**Government of Nagaland
Finance Department
(ROP: : Cell)**

NO.FIN/ROP/23/2001/A

Dated, Kohima, the 28th June, 2001.

Sub:- Group-D Government servants to be brought over to next higher scale on reaching the maximum of the relevant revised scale in which their revised pay was notionally fixed on 1.6.1998.

The undersigned is directed to refer to Note 1 below Rule 7 of the ROP Rules, 1999 (amended up-to-date) which reads as follows:-

“The Group ‘D’ Government servants drawing pay up to the stage of Rs. 1010/-in the existing scale of Rs. 800-1475/- shall get fixed their revised pay in scale 1 and those drawing pay beyond the stage of Rs. 1010/-in the existing scales of Rs. 800-1475 and Rs.850-1630 shall get fixed their revised pay in scale 2 and those drawing pay beyond the stage of Rs.1125/- in the existing scales of Rs.800-1475 and Rs. 850-1630 shall get fixed their revised pay in scale 3. Such fixation shall not confer any privileges related to higher status or change of designations or change of Group”.

1. It has now been brought to the notice of the Government that the above provisions ensure relief to the concerned Group ‘D’ Employees only for the purpose of initial fixation of revised pay but do not take care of those cases in which revised pay of a Group ‘D’ Government servant has been initially fixed at or below the maximum of revised scale 1 or 2 as the case may be but subsequent annual increment (s) raises the revised pay of such a Group “D” Government servant to the maximum or revised scale 1 or 2 Under the existing provisions of the Rule, such an employee will stagnate at the maximum or revised scale 1 or 2 whereas their seniors who have been allowed initial fixation of revised pay in scale 2 or 3 under the existing rules continue to enjoy further annual increments in the respective higher revised scale.
2. In view of the above position, the Government, after careful examination of the matter and in consideration of natural justice, have decided that all Group ‘D’ Government servants whose revised pay was initially fixed either in revised scale 1 or 2, as the case may be, but who have subsequently reached the maximum of the relevant revised scale shall, on completion of one year from the date of their reaching such maximum, be brought over to the next higher revised scale (i.e. revised scale 2 or 3 as the case may be) Their pay in the next higher revised scale shall be allowed at the stage just above the maximum of the relevant over revised scale drawn by them during the preceding one year.
3. Benefits allowed under these orders should be got verified by the Authorised Officer concerned in the same manner as the IPS under ROP ’99 are required to be verified.
4. Grouping and status of a Group ‘D’ Government servant will remain unchanged irrespective of the higher scale to which he is brought over under these orders.

ILLUSTRATION -1.

Name of Group 'D' Government servant	
Revised scale in which pay was fixed notionally on 1.6.98 xxxx	Rs. 2550-55-2660-60-200 (revised scale 1) Rs. 3140 Rs. 3200 (maximum) Rs. 2610-3150-65-3540 (revised scale 2)
Revised pay notionally fixed on 1.6,98 (D.N.1.8.98)	
Revised pay on 1.8.98(notional)	
Revised scale to which he should be brought over on 1.8.98.	
Revised pay to be allowed notional on 1.8.99 (stage just above Rs. 3200).	
Date of next increment	Rs. 3215 1.8.2000 (raising pay to Rs
3280)	

ILLUSTRATION -1I.

Name of Group 'D' Government servant:-	
Revised scale in which pay was fixed notionally on 1.6.1998	Rs. 2610-60-3150-65-3540 (revised scale 2) Rs. 3475
Revised pay notionally fixed on 1.6.1998	
Date of next increment 1.8.1998	
Revised pay on 1.8.1998	Rs. 3540 (maximum)
Revised scale to which he should be brought over on 1.8.1999.	Rs. 3590 1.8.2000 (raising his pay to Rs.3660) Rs 3590
Revised pay to be allowed notionally on 1.8.1999(stage just above Rs. 3540)	
Date of next increment.	1.8.2000 (raising his pay to Rs.3660)

Sd/- LALTHARA

Principal Secretary & Finance Commissioner.

(18.12)

**Government of Nagaland
Finance Department
(ROP : : Cell)**

NO.FIN/ROP/V-PV/TDA/98-99

Dated, Kohima, the 23rd July, 2001.

OFFICE MEMORANDUM

Sub:- Travelling Allowance Rules-implementation on adoption of Central scales regarding.

On adoption of the Central scales vide notification No.FIN/ROP/V-PC/98-99 Dt. 8th Oct. 1999, sanction of Governor of Nagaland is conveyed to the modifications to the existing rules regulating Travelling Allowance as set out in Annexure to the office memorandum in its applicability to State Government employees belonging to Group 'A', 'B', 'C' & 'D'.

2. The term 'pay' for the purpose of these orders refer to pay in the revised scales of pay promulgated under the Nagaland Services (Revision of Pay) Rules, 1999. In the case of employees who opt to retain the pre-revised scale, pay and other entitlements shall be as per the orders in force prior to 1.6.98.

3. However, if 'pay' for the purpose of these orders refer to pay in the revised entitlements now prescribed results in a lowering of the existing entitlements in the case of any individual or classes of employees, the entitlements, particularly in respect of mode of travel and class of accommodation etc. shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in normal course, for the higher entitlements.

4. Employees who had undertaken tours or had been transferred on or after 1.6.98 but before issue of these orders and whose TA claims had been settled with reference to existing orders and entitlements shall not be entitled to claim any arrear on account of this revision.

5. These order taken effect from 1st June 1998.

Sd/- LALTHARA
Principal Secretary & Finance Commissioner

(18.13)

**Government of Nagaland
Finance Department
(ROP CELL)**

NO.FIN/ROP/V-PC/TDA/98-99

Dated, Kohima, the 23 July, 2001.

OFFICE MEMORANDUM

Sub:- Travelling Allowance Rules-Implementation on adoptions of Central Scales Regarding.

On adoption of the Central Scales vide notification NO. FIN/ROP/V-PC/98-99 dated 8th Oct, 99, sanction of the Governor of Nagaland is conveyed to the modifications to the existing rules regulating '**Travelling Allowance**' as set out in Annexure to this Office Memorandum in its applicability to State Government, Employees belonging to Group "A" "B" "C" "&" "D".

1. The term 'Pay' for the purpose of these orders refer to pay in the revised scales of pay promulgated under the Nagaland Services (Revision of Pay) Rules, 1999. In the case of employees who opt to retain the pre-revised scale, pay and other entitlements shall be as per the orders in force prior to 1.6.98.
2. However, if the regulation of TA entitlements in terms of the revised entitlements now prescribed results in a lowering of the existing entitlements in the case of any individual or classes of employees, the entitlements, particularly in respect of mode of travel and class of accommodation etc. shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in normal course, for the higher entitlements.
3. Employees who had undertaken tours or had been transferred on or after 1.6.98 but before issue of these orders, and whose TA claims had been settled with reference to existing orders and entitlements shall not be entitled to claim any arrear on account of this revision.
4. These order take effect from 1st June, 1998.

Sd/- LALTHARA

Principal Secretary & Finance Commissioner.

**ANNEXURE TO FINANCE DEPARTMENT (ESTT. & ROP) OM. NO.FIN/ROP/V-PC/
TDA/ 98-98 DATED 23-07-2001.**

1. Revised classification of employees for the purpose of TA/DA.
Grade-1 : Those officers who draw pay of Rs 16,400 and above.
Grade-II : Those officers who draw pay of Rs 8,000 and above but less than Rs 16,400.
Grade-III : Those officers who draw pay of Rs 6,500 and above but below Rs 8,000.
Grade-IV: Those officers who draw pay of Rs 4,100 and above but below Rs 6,500.
Grade-V : Those officers who draw pay below Rs 4,100

2. Accommodation entitlement for journeys on tour.

A. Mileage Allowances for journeys by air.

Travel by air within the country will be permissible on tour in the case of Officers in receipt of pay of Rs 16,400/- and above at their discretion provided that officers drawing pay between Rs 12,300/- and Rs 16,400/- may be permitted to travel by air at their discretion if the distance involved is more than 500 km and journey cannot be performed overnight by direct train service.

D. Daily Allowance on Tour

Sl. No	Pay Range	All places within the State	Places outside the State other than	State capital & other Cities	A-1 class Cities as notified by GOI
1	2	3	4	5	6
(i)	Rs.16,400 and above	Rs 135/-	Rs 170/-	Rs 210/-	Rs 260/-
(ii)	Rs 8,000 and above	Rs 120/- but less than Rs 16,400	Rs 150/-	Rs 185/-	Rs 230/-
(iii)	Rs 6,500 and above	Rs 105 but below Rs 8,000.	Rs 130/-	Rs 160/-	Rs 200/-
(iv)	Rs 6,500 and above	Rs 90/- but below Rs 8,000.	Rs 110/-	Rs 135/-	Rs 170/-
(v)	Below Rs 4,100	Rs 55/-	Rs 70/-	Rs 85/-	Rs 105/-

REVISED MILEAGE ALLOWANCE FOR OFFICER HAVING ATTACHED GOVT.VEHICLE. (IN RUPEES)

Class of Roads	Type of Vehicle (Per K.M)	Less than 2 yrs old (Per K.M)	More than 2 yrs old
A	Petrol Jeep	4.63	5.36
A	Maruti Gypsy/Van/Esteem	2.68	3.21
A	Diesel Jeep/Diesel vehicles	2.23	2.47
A	Ambassador Car	3.58	3.99
B	Petrol Jeep	5.36	6.44
B	Maruti Gypsy/Van/Esteem	3.21	4.01
B	Ambassador Car	4.01	4.60
B	Diesel Jeep/Diesel vehicles	2.47	2.78
C	Petrol Jeep	6.42	8.00
C	Maruti Gypsy/Van/Esteem	4.01	4.60
C	Diesel Jeep/Diesel vehicles	3.72	4.65
C	Ambassador Car	5.36	6.42

The above rates of mileage allowance will be admissible against cost of propulsion borne in full by the officer while on tour irrespective of whether the Journey is undertaken by government vehicles or vehicle owned by the officer. These rates shall also apply in case of empty run of government vehicles in the interest of public services.

3. Journeys on Transfer

A. Accommodation and Mileage Allowance entitlements.

Accommodation and Mileage Allowance entitlements as prescribed at Sl.No 2 above for journeys on tour by different modes will also be applicable in case of journeys on transfer.

B. Transfer grant and Packing Allowances.

In supersession of all previous orders, lump sum transfer grant and packing allowance presently admissible on transfer will be replaced by a Composite Transfer Grant. The Composite Transfer Grant shall be equal to one month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 km from each other. In cases of transfer to station which are at a distance of less than 20 km from old station and of transfer within the same district, the Composite Transfer Grant will be restricted to one-third of the basic pay provided a change of residence is actually involved. Further, the existing transfer incidental charges for Govt. servant and members of the family as well as road mileage for journeys between the residence and the rail/bus stand/airport shall no longer be admissible.

C. Transportation of personal effects by Rails.

Entitlement for carriage of personal effects shall be revised as follows:-

Sl. No	Pay Range	Personal effects that can be carried
1	2	3
(i)	Rs.16,400 and above	Full four wheeler or 6000 kg by goods train, or on double container.
(ii)	Rs 8,000 and above	Full four wheeler wagon or 6000 kg but less than Rs 16,400 by goods train, or one single container.
(iii)	Rs 6,500 and above but	3000kg by goods train less than Rs 8,000
(iv)	Rs 6,500 and above	1500kg by goods train but less than Rs 8,000
(v)	Below Rs 4,100	1000kg by goods train

D. Transportation of Personal Effects by Road.

The rates of allowances for carriages of Personal effects between places connected by Road only shall be revised as under:-

Sl. No.	Pay Range	A-1/A/B-1 Class Cities	Other places
1	2	3	4
(i)	Rs.8,000 and above	Rs 30.00 per km	Rs 18.00 per km
(ii)	Rs 6,500 and above but less than Rs 8,000	Rs 15.00 per km	Rs 9.00 per km
(iii)	Rs 4,100 and above but less than Rs 6,500.	Rs 7.60 per km	Rs 4.60 per km
(iv)	Below Rs 4,100	Rs 6.00 per km	Rs 4.00 per km

Notes:

1. The allowances at higher rates mentioned in col (2) will be admissible as at present, only for carriage of personal effects from one place to another within the limit of A-1/A/B-1 Class cities.
2. Those State Government employees who are in receipt of a revised pay of Rs 3.350/- p.m and above will, however, be entitled to the rates of allowances prescribed for employees in the next higher pay range of Rs 4,100/- and above but less than Rs 6,500/-. The higher rate mentioned in col (2) will be admissible in their cases as well only for carriage of personal effects from one place to another within the limit of A-1/A/B-1 class cities. In case of carriage of personal effects by road between places connected by rail, a Govt. servant can draw the actual expenditure on transportation of personal effects by road or the amount admissible on transportation of the maximum admissible quantity by rail and an additional amount of not more than 25 percent thereof, whichever is less.

E. Transportation of Conveyance

The scales for transportation of Conveyance at government expenses will be as follows:-

Sl. No	Pay Range	Scale
1	2	3
(i)	Rs 6,500/- and above	One Motor car or one motor cycle/scooter or one horse.
(ii)	Less than Rs 6,500/-	One motor cycle/scooter/moped or one bicycle.

4. TA Entitlements of retiring employees.**A. Transportation of conveyance**

Expenditure on transportation of conveyance by government servant on their retirement shall be re-imbursed without insisting on the requirement that the possession of conveyance by them while in service at their last places of duty shall have been in public interest.

B. Lump sum transfer Grant and Packing Allowance:-

The lump sum transfer grant and packing allowance may also be replaced by the Composite Transfer Grant equal to a month's basic pay last drawn in the case of those employees who, on retirement, settle down at places other than the last station(s) of their duty located at a distance of or more than 20 km. The transfer incidental and road mileage for journeys between the residence and the railway station/bus stand etc, presently admissible, will also be substituted in the Composite Transfer Grant and will not be separately admissible.

As in the case of serving employees Government servants who on retirement settle at the last station of duty itself or within a distance of less than 20 km may be paid the Composite Transfer Grant equal to one-third of the basic pay drawn by them, subject to the conditions that a change of residence is actually involved.

(18.14)

**Government of Nagaland
Finance Department**

NO.FIN/ROP/19/2001

Dated, Kohima, the 27th February, 2002.

OFFICE MEMORANDUM

Sub:- Time Bound Scales of pay of Group 'A' employees of Nagaland Government.

The Governor of Nagaland is hereby pleased to prescribe Time Bound Scales of pay against some of the revised scales of pay under ROP Rules, 1999 in respect of Group 'A' employees under the Government of Nagaland as indicated below:-

Time Bound Scale prescribed

Pay in the main grade	Time-Bound Scale prescribed
1) 8000-275-13500	8500-275-11800-300-14200
2) 8500-275-11800-300-14200	10000-325-15200
3) 10000-325-15200	12000-375-16500
4) 12000-375-16500 and above	Nil

2. Time-Bound Scales prescribed above shall be automatically released to a Government servant who has completed 15 years of continuous service in the corresponding main grade.

3. Those Group "A" Government employees who are already granted Time-Bound Scale as per Rule 13 of ROP Rules, 1993, prior to the issue of the Notification No. FIN/ROP/V-PC/98-99 dated 8th October, 1999 incorporating the new pay scales under ROP Rules, 1999, shall be brought over to the corresponding Time-Bound Scale with effect from 1-6-98, or from the actual date from which such Time-Bound Scales were granted, whichever is later, and their revised pay be fixed as per Rule-7 of ROP Rules, 1999. However, no arrears of pay shall be payable for the period prior to 1-4-2000.

4. Such Time-Bound Scales shall not confer any privileges related to higher status or change of designations.

5. There is no need to create posts in the time-bound scale or to upgrade the existing posts to the Time-Bound Scales for the purpose of releasing the Time-Bound Scales to the eligible employees. A list of employees eligible for the Time-Bound Scales shall be notified by the Administrative Department from time to time in the form prescribed in the Annexure.

Sd/- LALTHARA

Principal Secretary & Financial Commissioner.

ANNEXURE
NOTIFICATION

Dated_____

No _____: The Governor of Nagaland is pleased to grant Time Bound Scale of pay to the following officer/officers who have completed 15 years of continuous service in the relevant main grade, and have become entitled to the Time Bound Scales as detailed below, in terms of Finance Department's O.M. No. FIN/ROP/19/2001 dated _____

Sl. No	Name	Main grade to which belongs	Date of appointment/ promotion to main grade	Scale of pay of main grade	Date from which Time Bound Scale is admissible	Time Bound Scale of pay
1	2	3	4	5	6	7

(Signature)

Secretary to the Government_____ Department

(18.15)

Government of Nagaland
Finance Department
(ROP : Cell)

NO.FIN/ROP/V-PC/TDA/98-99

Dated Kohima, the 9th July, 2002.

OFFICE MEMORANDUM

In partial modification of this Department's O.M.NO.FIN/ROP/V-PC/TDA/98-99 dated 23rd July, 2001, the Governor of Nagaland is pleased to decide that when a Governor servant on official duty stays in a hotel or other establishment providing board and/or lodge at the scheduled tariffs, due to non-availability of accommodation in the State Guest House the following rates will be admissible:-

Pay range	All places within the State	Places outside the State capitals	State capitals & other cities	All Class cities notified by Govt. of India
1	2	3	4	5
Rs.16400 & above.	Rs.335/-	Rs.425/-	Rs. 525/-	Rs. 650/-
Rs.8000 and above but 505/-	Rs.225/-	Rs. 330/- less than Rs. 16400	Rs. 405/-	Rs.
Rs.6500 and above but	Rs.200/- less than Rs.8000	Rs.250/-	Rs.305/-	Rs.380/-
Rs.4100 and above but	Rs.300/- less than Rs. 6500	Rs.160/-	Rs.195/-	Rs.245/-
Below Rs. 4100	Rs.65/-	Rs.85/-	Rs.100/-	Rs.125/-

- Other provisions as contained in the O.M. referred to above shall continue to apply.
- This order takes effect from 1.7.2002.

Sd/- LALTHARA

Principal Secretary & Finance Commissioner.

(18.16)

**Government of Nagaland
Finance Department**

NO.FIN/ROP/V-PC/1/98-99

Dated, Kohima, the 9th Aug, 2002.

OFFICE MEMORANDUM

Sub:- Entitlement of Contract Allowance in the revised scale-clarification thereof:

The undersigned is directed to refer to the above mentioned subject and to say that Clarification has been sought from some Government Departments as to the admissibility or otherwise of the contract allowance (a) 15% of basic pay subject to a maximum of Rs. 300/-P.M granted to the State Government employees under Rule-9 (5) of the Nagaland Service (Revision of Pay) Rules, 1993.

The Government of Nagaland after careful consideration of the matter have decided that, henceforth contract employees whose service were extended or who were appointed in the revised scale under Nagaland Services (Revision of Pay) Rules, 1999, shall not be entitled to contract allowance as no provision for such allowance has been made under the new rules. This order shall also be applicable to teachers in U.G.C. scales of pay.

Sd/- LALTHARA
Principal Secretary & Finance Commissioner.

(18.17)

**Government of Nagaland
Finance Department
(ROP : : CELL)**

No.FIN/ROP/25/2001(PT)

Dated Kohima, the 23rd Oct, 2002.

To

The Accountant General,
Nagaland, Kohima.

Sub:- Grant of Conveyance Allowance to Deputy Secretaries and Under Secretaries.

Sir,

I am directed to refer to the subject cited above and to say that the Deputy Secretaries and Under Secretaries posted in the Nagaland Civil Secretariat who are not entitled to attached vehicles were granted fixed Conveyance Allowance @ Rs. 300/-(Rupees three hundred) only per month vide Govt. O.M. No.AR-8/23/84 (Pt) dt. 13th December, 1991 (copy enclosed for ready reference). This order is not incorporated to the ROP Rules, 1999, as it does not form part of the rules though Government has not withdrawn the order. It has been brought to the notice of the Govt. that Accountant General, Nagaland had not authorised this allowance to the Officers with effect from 1.3.2001, while issuing a new pay slip in the revised scale of ROP, 99.

Since the order has not been superseded nor withdrawn by the Govt. it has been decided that the Under Secretaries/Deputy Secretaries posted in the Secretariat shall continue to be paid the existing fixed Conveyance Allowance of Rs. 300/- p.m. in the revised scale effecting from 1.6.98.

The Accountant General Nagaland is therefore, requested kindly to authorise Conveyance Allowance to Officers accordingly.

Sd/- K.RAMNGANING
Deputy Secretary to the Govt. of Nagaland.

(18.18)
Government of Nagaland
Finance Department
(ROP: : Cell)

NO.FIN/ROP/V-PC/98(PT)

Dated Kohima, the 21st January 2003.

OFFICE MEMORANDUM

Sub:- Grant of Nursing Allowances uniform allowances and Washing Allowances to the Nursing personnel.

In partial modification of Rule-19 of the Nagaland Service (Revision of Pay) Rules, 1999; the Governor of Nagaland is pleased to sanction the following allowances to the Nursing Personnel of all categories working in State Government Hospitals/Dispensaries/P.H.C. etc. Uniform and Washing Allowances are admissible to Nursing personnel who are required to wear uniform while on duty.

SL.NO	ALLOWANCES	REVISED RATES
1.	Nursing Allowances	Rs. 400/- per month
2.	Uniform Allowances	Rs.1500/- per annum.
3.	Washing Allowances	Rs. 100/- per month

These orders will take effect from 1st April, 2000.

Sd/-Rajiv Bansal
Secretary (Finance) to the Govt. of Nagaland.

(18.19)
Government of Nagaland
Finance Department
Establishment Branch

NO.FIN/TAX/6-9/76

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Dt. Kohima, the 14th October, 2003.

OFFICE MEMORNDUM

There are broadly two categories of State Government employees- viz (i) Gazetted and (ii) Non-Gazetted, While the salaries of the Non-Gazetted employees are drawn by declared DDO in establishment pay bills, salaries of Gazetted Officers are drawn in two different ways as below:-

- (1) By declared DDO in establishment pay bills without pay slip from Accountant General (like those Gazetted Officers) DRDA's etc.
- (2) By the Gazetted officers themselves on the basis of pay slip issued by Accountant General, Nagaland.

The number of Gazetted Officers under categories (ii) above being very large an equally large number of bills are required to be prepared by the Bill branches and subsequently scrutinised by the Treasury Officers before the, are passed for payment. Similarly, Banks also require to scrutinise each of these bills before payment. This often results in huge rush of bills at the Treasuries and Banks resulting in delay of payments.

To do away with these shortcomings and after careful consideration, the Government of Nagaland is pleased to introduce a uniform pattern for drawal of pay in establishment pay bill as per details below:-

- (i) The Non-Gazetted State Government employees will continue to draw their pay in establishment pay bill as at present.
- (ii) Gazetted employees who draw their salaries in establishment pay bill without pay slip from Accountant General, Nagaland will continue to draw their salary as at present.
- (iii) Gazetted employees who draw their pay in establishment pay bill on the basis of pay slip issued by Accountant General, Nagaland will continue to draw their salary in establishment pay bill as at present. There should, however, be only one DDO for each such establishment.
- (iv) Henceforth, the salaries of Gazetted officers who are now self-drawing officers will also be drawn in establishment pay bill. For this purpose, the following procedures will have to be followed:-
 - (a) The existing DDO in each office shall be the DDO for drawal of salaries, TA/LTC, medical claim etc. of the hitherto self drawing officers. The DDO shall prepare all such bills of the self drawing officers in similar procedure as is done in case of non-gazetted employees.
 - (b) The present system of issuing pay slip by the Office of the Accountant General to the self drawing officers will continue. The self drawing officer shall hand over the pay slip issued by the Accountant General, Nagaland to the DDO along with a statement of all deductions like GPF, GIS, HBA etc, and in turn the DDO will maintain a ledger for indicating above details. For the pay of November, 2003 onwards, a copy of present pay slip with details of deduction should be handed over to the DDO.
 - (c) At present a number of self drawing officers in the Secretariat transfer their salaries to Bank account instead of cash drawal. This system is considered to be convenient for security purposes. The self drawing officers who presently transfer their billed amount to their Bank Account will continue to do so in the new procedure. The self drawing officers who presently draw their salary in cash may opt to transfer their billed amount to Bank Account. For this purpose, the officer will furnish their Bank Account No. to the DDO. Those who do not have a Bank account in the agency Bank of the treasury, shall open a Bank Account and intimate the same to the DDO.
 - (d) The DDO on receipt of the required information from the self drawing officers will arrange drawal and disbursements of the salary like those of non-gazetted employees.
 - (e) In case of the officers who opt to transfer their salary to Bank account, instead of cash drawal a single ad vice slip in each bill as per format at Annexure-I should be attached with the pay bill by DDO to facilitate the Bank to credit the amount against respective account.
 - (f) Separate bills should be prepared for those who desire to draw by cash and for those who desire to transfer the amount to Bank Account. However, all officers should be asked to open accounts in a phased manner within one year.
 - (g) Since accounts under different Heads of Account are booked by Accountant General in different sections, the DDO will prepare separate bill for salaries under each Major Head. Further, within the major head of account separate bills will be made for the officers service wise.

- (h) As it is a new procedure adopted by the Government, the Treasury Officers will continue to maintain the Register of Pay of self drawing officers for the time being until further orders.
- (i) (a) The DDO will issue Form 16 under Income Tax duty signed for the year 2003-2004 instead of the Treasury Officer for self drawing officers too.
- (b) At the end of each financial year, the DDO will give to each officer a statement of drawals and deductions.
- (j) All other personal claims like TA/LTC/GPF medical claim, advances etc. shall also be drawn by the declared DDO in the bill form prescribed for non gazetted employees. Provided that the Accounts Officer & DDO shall sign the bill, as claimants, the Self drawing Officers shall continue to be responsible for the correctness of the claim.
- (k) The pay bill of gazetted self drawing officers having two or less such officers in the office shall be prepared in the same pay bill of non-gazetted staff.
- (l) For GPF, separate schedule is to be submitted to Accountant General if index number of GPF account is different i.e. more than one GPF schedule is to be submitted in a single bill. Office procedures like furnishing of schedule for GIS, other deduction for recovery of loan etc. will be same as those prescribed for non-gazetted employees.
- (m) All LPCs drawn up by the DDOs henceforth will have to be countersigned by the Treasury Officer.

The above procedure will come into force w.e.f 1.12.2003 i.e. the salary of November, 2003, will be drawn as per revised procedure, initially in respect of the officers in Nagaland Civil Secretariat only. As for the Directorates and the District offices, further directives will follow.

Sd/- H.K.Khulu, IAS
Finance Commissioner

ANNEXURE I

Advise slip

(For transfer pf pay etc. in the bank account of person concerned)

To

The Branch Manager,
State Bank of India,
Secretariat Extension Counter.

Sir,

Please credit the following Accounts with the amount shown in each.

Sl. No	Name of the officer in Block letter	Account No	Net amount to be credited to the Account	
1	2	3	4	

(18.20)

NO.49014/5/2004-Estt

Government of India

**Ministry of Personnel, Public Grievances & Pensions
(Department of Personnel & Training)**

New Delhi, Dated the 31st May, 2004.

OFFICE MEMORANDUM

Sub:- Merger of 50% of Dearness Allowance with basic pay for computation of daily rates of wages of casual laborers.

The undersigned is directed to say that references have been received from various quarters seeking clarification whether 50% of Dearness Allowance merged with basic pay to Central Government employees w.e.f. 1.4.2004 vide Ministry of Finance, Department of Expenditure OM No. 105/1/04-IC dated 1st March, 2004 would be admissible to casual labourers for the purposes of computation of their daily rates of wages.

2. The matter has been considered in consultation with Ministry of Finance and it has been decided that 50% of the dearness allowance merged with the basic pay will be admissible to casual labourers with temporary status and also to casual employees who are entitled to daily rate of wages with reference to the minimum of the pay scale for corresponding regular Group 'D' official w. e. f. 1st April, 2004 for the purpose of computation of their daily rates of wages. The casual labourers entitled to daily wages not linked to the minimum of the pay scale plus Dearness Allowance for corresponding Group 'D' employees or casual workers/contingent employees engaged on part time basis shall not be entitled to above benefit.

3. This issues in concurrence with Department of Expenditure IC UO. NO.105/1/2004-IC dated 19th May, 2004.

Sd/- Smt Pratibha Mohan
Director

(18.21)

**Government of Nagaland
Finance Department
Budget Branch**

NO.BUD/1-10/2004-2005

Dated, Kohima, the 30th June, 2004.

NOTIFICATION

Sub:- Deduction of Departmental Charges from Capital Works Expenditure.

The undersigned is directed to refer to the subject cited above and to state that in accordance with the existing provisions of PWD code, all work estimates must include 13% departmental charges.

All Heads of Administrative Department and Heads of Departments are once again informed that as per above procedure drawal authority/drawing limit in respect of capital works expenditure will be issued by Finance Department for net amount after deducting 13% Departmental charges from gross amount.

There will be no exemption under any circumstances. DDOs concerned should ensure that deduction of 13% Department charges is made and adjusted in Works Accounts from the bills and only the net amount (net after recovery of departmental charges, Works Contract Tax, Forest Royalty, Sales Tax etc) should be paid to the contractor.

Sd/- H.K.KHULU
Finance Commissioner.

(18.22)

**Government of Nagaland
Department of Parliamentary Affairs**

NOTIFICATION

NO.PARLI-5/88(Pt)

Dated, Kohima, the 22nd July, 2005.

In exercise of the powers conferred by sub-section (I) of section 10 of the Nagaland Ministers 'Salaries and Allowances Act, 1964, the Governor of Nagaland is pleased to make the following rules:

“The Nagaland Ministers” (Allowances and Privileges) (Amendment) Rules, 2005.

1. Short title and commencement:

- (1) These Rules may be called the Nagaland Ministers' (Allowances and Privileges) (Amendment) Rules, 2005.
- (2) These shall be deemed to have come into force with effect from the 27th July, 2004.

2. Amendment of Rule 31.

For the existing clauses (c) & (d) in Rule 31, the following shall be substituted, namely:

- (c) The Chief Minister, other Ministers and Parliamentary Secretaries shall be entitled to the following number of vehicles, Vehicle Maintenance Allowance (VMA) and POL:
 - (i) Chief Minister: 3. vehicles
Rs. 1500 VMA and Rs.4950 POL per vehicle PM
 - (ii) Other Ministers & Parliamentary Secretaries 2. Vehicles
Rs. 15000 VMA and Rs. 4950 POL per vehicle PM

Sd/- R.KOTHANDARAMAN
SECRETARY

(18.23)

**Government of Nagaland
Finance Department
Establishment Branch (ROP Cell)**

NO.FIN/ROP/19/2001

Dated: Kohima, the 2nd December, 2005

OFFICE MEMORANDUM

**Sub:- Assured Career Progressive Scheme for employees of Nagaland Government
Clarification Thereof.**

The undersigned is directed to refer to the Finance Department Office Memorandum of the even number dated 28th February, 2002, through the Assured Career Progressive Scheme was introduced for the employees of Nagaland Government. Certain doubts has arisen regarding the applicability of the scheme to some Government employees like Stenographers/Typists, etc. in whose cases promotion to higher grades are subject to passing of prescribed speed tests.

2. The matter has been examined in the light of Government of India clarification in similar cases and it is hereby clarified that fulfillment of normal promotion norms is a prerequisite for grant of benefits under the ACP Scheme. Since the normal norms for promotion of Stenographers/Typists are passing of prescribed speed tests, those who do not qualify in such speed tests are not eligible for the benefits under the ACP Scheme.

Sd/- H.K.KHULU, IAS
Finance Commissioner

(18.24)

**Government of Nagaland
Finance Department
Establishment Branch**

No.FIN/ESTT/12/2005(Pt)A

Dated Kohima, 17th October, 2006.

OFFICE MEMORANDUM

Sub:- Modalities for drawal of Medical reimbursement claims.

The undersigned is directed to refer to this Department O.M. No. FIN/ESTT/-6/95 dated 26/5/1995 and even number dated 24/9/1995 on the subject cited above and to make following further clarifications to regulate drawal of medical reimbursement claims:

1. In case where continuous treatment after discharge from hospital has been prescribed (refer item V of Finance Deptt. O.M. No.FIN/ESTT-6/95 dated 24/9/1995): The reimbursement of cost of medicine and regular test, prescribed at the time of discharge of an indoor- patient will be admissible subject to fulfillment of the following conditions:-

- (a) The medicine and test, including periodical check-up, required by the patient must be clearly indicated on the 'Discharge-Slip' or on a separate prescription simultaneously issued by the same doctor under whom the patient received indoor hospital treatment;
- (b) The intake of medicine and the tests undergone must be certified specifically by the Authorized Medical Attendant (AMA) as a direct continuation of the previous hospital treatment as an indoor patient and for the same ailment;
- (c) The Controlling Officer of the Government servant making the claim, as well as the AMA countersigning the MR Bill and the Cash Memos, must be personally satisfied that the claims are related to the treatment effectively continuous to the previous indoor treatment of the same ailment;
- (d) The Government servant concerned shall not be entitled to Monthly fixed Medical Allowance during the whole period of such continuous treatment for which reimbursement is claimed.

2 Medical reimbursement bills amounting to Rs. 5,000/- and above to be checked and certified by the Director of Medical Services (Refer item I of O.M. No. FIN/ESTT-6/95 dated 26/5/1995):

In view of improved communication facilities as it exists now it is felt that there is no difficulty in adhering to this requirement by the establishments situated outside the State like, Nagaland Houses. As such, it has been decided that this requirement shall continue to be applicable in respect of all State Government establishments without any exemption.

Sd/- H.K.KHULU, IAS.
Finance Commissioner.

(18.25)

**Government of Nagaland
Finance Department
(General Branch)**

No. FIN/EXP (A)/1-6/2002

Dated: Kohima, the 18th May, 2007

OFFICE MEMORANDUM

Sub:- Obtaining of the concurrence of Finance Department before submitting any matter to the Cabinet involving finance implications for the State.

The undersigned is directed to draw the attention of all concerned to the provision of Rule 10 of the Rules of Executive Business which says, inter alia, that 'No Department shall, without previous consultation with the Finance Department, authorize any orders (other than orders pursuant to any general delegation made by the Finance Department) which either immediately or by their repercussion will affect the finance of the State...'

2. Attention of all concerned is drawn to the provisions of Rule 40 of the Rules of Executive Business which says, inter alia, that 'where consultation with the Finance Department is necessary under the Rules or under these instructions it shall take place before the issue of orders or submission of the case to the Cabinet.

3. Instances have come to notice that matters effecting the finances of the State have been submitted to the Cabinet (and orders based on the Cabinet decision have been issued subsequently) without prior consultation with the Finance Department, in violation of the provision of the Rules.

4. Inadvertent actions of the departments, as cited above, has given rise to complications at later stage as the decisions taken/orders issued were found to be injudicious/impracticable. In many cases, the Finance Department has been compelled to accord ex-post facto concurrence, which is not desirable.

5. In view of the facts stated above, all the administrative departments are once again urged to obtain the concurrence of the Finance Department on any matter effecting, or likely to affect, the finances of the State before submitting such matters to the Cabinet for a decision or before issuing orders consequent upon such decision.

Sd/- H.K.KHULU

Principal Secretary & Finance Commissioner

(18.26)

**Government of Nagaland
Education Department**

NO.EDS/1-1/2005(Pt)

Dated, Kohima the 8th April, 2008.

OFFICE MEMORANDUM

Sub: Extension of the State Assured Career Progression (ACP) Scheme to the Graduate Teachers under the School Education Department

The Assured Career Progression Scheme for the State Government employee was introduced vide Finance Department Office Memorandum No.FIN/ROP/19/2001 dated 28-02-2002, in order to take care of genuine hardships arising out of stagnation due to lack of adequate promotional avenues;

The benefits of the said ACP Scheme did not extent to the Graduate Teachers under the Department of School Education as they were provided a higher scale of pay and designated as Sr. Graduate Teacher, on completion of 10 (ten) years of continuous service, as per the provisions of successive ROPs. On a detailed examination of the prevailing exclusion of Graduate Teachers from the benefits of the State Assured Career Progression (ACP) Scheme it was confirmed that similarly placed teachers under the Central Government are being covered under their respective Assured Career Progression Scheme. Therefore, after due consideration, the State Government, hereby extend the Provisions of the Assured Career Progression Scheme to Graduate Teachers under the Department of School Education with the following terms and conditions:

1. On introduction of the Scheme, the grade of Sr. Graduate Teacher in the scale of pay of Rs.5500-9000/- shall stand abolished.
2. The designation of Junior Graduate Teacher shall be re-designated as Graduate Teacher w.e.f. the date of effect of this change.
3. The Graduate Teacher in the scale of pay of Rs.5000-8000/- shall be eligible for the 1st financial up-gradation under the ACP Scheme on completion of 12 years of continuous regular service in that grade, to the next higher scale in the hierarchy of promotion, that is Rs.6500-10500/- The 2nd financial up-gradation will also be admissible to them on completion of 24 years of regular service as per the terms and conditions laid down under the ACP Scheme.
4. Those teachers who are already in the Sr. Grade scale shall continue in that scale till they complete 12 years of combined regular service rendered in the Jr. Grade scale and the Sr. Grade scale. On completion of 12 years of combined regular service they will be given the 1st financial up-gradation in the scale of Rs.6500-10,500/- On up-gradation, their pay in the higher scale shall be fixed as per the guidelines prescribed under the ACP Scheme vide Finance Department O.M..FIN-ROP/19/2001 dated 28/2/2002.
5. Those who have already completed 12 years or more of combined regular service (Junior and Senior Grades) on the date of adoption of this change, shall be given the 1st financial up-gradation on the date of effect of this change without retrospective effect. Like-wise, those who have already completed 24 years or more combined regular service on the effective date of this change (Junior and Senior Grades) shall be given the 2nd financial up-gradation on the date of effect of this change, without Retrospective effect.
6. The provision in the Department Service Rules regarding graded promotion to Sr. Grade Graduate Teacher on completion of ten years service as Jr. Graduate Teacher shall be abolished w.e.f. the date of adoption of this change. The effective date for adoption of this change shall be the date of approval by the Governor's Executive Council, i.e. 21.2.2008.
7. This issues with the Finance Departments concurrence vide U.O.NO.484 dated 30/11/07 and approval of the Governor's Executive Council vide O.M.No.GEC-1/2008 dated 25/02/2008.

Sd/- Banuo Z.Jamir

Principal Secretary to the Government of Nagaland

(18.27)

**Government of Nagaland
Finance Department
(General Branch)**

No.BUD/1-18/2009-10

Dated: Kohima, the 18th November, 2009

OFFICE MEMORANDUM

Sub: Austerity measures.

The undersigned is directed to say that the State Cabinet has decided to adopt the following austerity measures which will come into force immediately:

- (i) **Ban of purchase of new vehicles:** Purchase of new vehicles is banned until further orders.
- (ii) **Ban of purchase of furniture:** Purchase of furniture, except for newly created departments/office, is banned until further orders.
- (iii) **Restriction on travelling including foreign tour:** Official tours within the country should be restricted to the bare minimum necessity. Any tour outside the State but within India should be undertaken only with the approval of the Head of the Administrative Department concerned. Foreign tours should be avoided as far as practicable. In unavoidable case, foreign tours can be undertaken only with the approval of the Chief Minister.
- (iv) **Air journey:** Air journey may be allowed only in respect of officers who are entitled to travel by air. In their cases, air journey should be performed in economy class only.
- (v) **Holding of meetings/conferences etc. in hotels/hired halls:** All meetings, conferences, seminars, workshops etc. should be held only in the official premises (office chambers, conference rooms, conference halls, Zonal Council Hall, State Academy Hall etc.). No official meetings etc. should be held in any hotel or private halls.
- (vi) **Ban on creation/up gradation of posts:** Creation/up gradation of posts under non-plan is banned except for the department of police, health and education. In these departments also posts can be created/ upgraded only in pursuance of any declared policy of the Government.
- (vii) **Ban on additional expenditure:** Allocation of additional budget provision under non-plan over the sanctioned budget is banned except in cases in which the proposed expenditure is reimbursable by the Government of India.

2. Any of the restrictions stipulated above may be relaxed in deserving cases only with the approval of the State Cabinet.

3. Budget provision as may exist for purchase of vehicles and furniture shall not be allowed to be re-appropriated for any other items of expenditure.

4. All Administrative Heads of Departments (AHOD) and Heads of Departments (HOD) are requested to ensure strict compliance. The contents of this OM may be widely circulated among their respective subordinate officers for guidance and strict compliance.

Sd/- TOSHI AIER

Additional Chief Secretary & Finance Commissioner

(18.28)

**Government of Nagaland
Finance Department
(Establishment Branch)**

NOTIFICATION

Dated: Kohima, the 28th January, 2010

No.FIN/ESTT-3/04(Pt):: The Governor of Nagaland is pleased to adopt the new restructured Defined Contribution Pension Scheme of the Government of India in respect of all new entrants to the service of the State Government of Nagaland with effect from 1st January, 2010.

2. For the purpose of operating of the scheme, the State Government of Nagaland shall join the Central Record Keeping arrangements as entered between the Pension Fund Regulatory Development Authority (PFRDA) and the National Securities Depository Limited (NSDL) for the Central Government employees.

3. With the introduction of this scheme, all persons appointed in the service of the State Government of Nagaland with effect from 1st January 2010, shall not be eligible for pension under the existing Pension Rules, but shall be covered by the Defined Contribution Pension Scheme as specified below:

- (i) A monthly contribution of 10% of the basic pay and Dearness Allowances (including Dearness Pay) to be paid by the employees towards the Pension Fund and the State Government would also provide a matching contribution as employers share. The contribution so made would be deposited in a non-withdrawal pension tier-I account. Such funds will be invested by Pension Fund Managers as approved by the Pension Fund Regulatory Development Authority (PFRDA) under different categories of scheme which would be a mix of debt and equity. The Fund Managers would give out easily understood information about the performance of different investment schemes so that individual Government employee would be able to make informed choices about which scheme to choose. The entire amount lying in his pension tier-I account at the time of retirement will be the pension wealth of the retiring Government servant.
- (ii) In addition to the above provision, each individual may also have a voluntary tier-II withdrawal account at his option. This option is provided as General Provident Fund will be withdrawn for employees recruited to the State Government Service will effect from 1st January, 2010. The State Government will, however, make no contribution into this tier-II account. In tier-II system, the individual may subscribe 10% of his salary (basic pay+ DP+DA) and these assets would be managed through exactly the above procedure. However, the employee would be free to withdraw part or all of second tier of his money at any time. This withdrawable account does not constitute pension investment and would attract no specific tax treatment.
- (iii) At the time of retirement, Government servant will receive a lump sum payment equivalent to 60% of his pension wealth and it is mandatory for the retiring Government servant to invest the remaining 40% of his pension wealth to purchase an annuity from a Life Insurance Company regulated by Insurance Regulatory and

Development Authority. The annuity shall provide for pension for the life time of the employee and his dependent parents and his spouse at the time of retirement. However, the individuals would have the flexibility to leave the pension system prior to age of 60 years or 35 years of service as the case may be. In such case, the mandatory annuitisation would be 80% of the pension wealth.

4. Detail instruction on operating of the scheme, as well as, forms to be used and records to be maintained and rendered by the subscriber, the DDOs, the Treasury, the Department etc. for realization of contributions and its further investment and accounting shall be issued by the State Government separately.

Sd/-TOSHI AIER

Additional Chief Secretary & Finance Commissioner

(18.29)

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

NOTIFICATION

Dated: Kohima, the 17th March, 2010

NO.FIN/ROP/V I-PC/1/2008 :: In partial modification to para-9 of this Department notification of even number dated 09.12.2009 regarding Non-Practicing Allowance to Doctors, the Governor of Nagaland is pleased to order that the Medical and Veterinary Doctors serving under the State Government of Nagaland shall continue to be given Non-Practicing Allowance(NPA) at the rate of 25% of basic pay (pay in the pay band plus grade pay) w.e.f. 01.04.2010 under the Nagaland Services (Revision of Pay) Rules,2010, subject to following conditions:

- (i) Basic Pay plus NPA does not exceed Rs.76, 900/- per month.
- (ii) All the Medical and Veterinary Doctors in the State Government service shall exercise option within a period of 3 (three) months from the date of this notification whether to avail NPA or to do private practice under certain conditions to be worked out and notified by the Health and Family Welfare Department and Veterinary Department. Option, once expressed, shall be final and shall not be altered at a later stage in his/her service period. The Health & Family Welfare Department and Veterinary Department shall issue permit specifying terms and conditions to those Doctors who opt for private practice in lieu of NPA.
- (iii) No Doctors getting NPA shall be allowed to do private practice and the Health and family Welfare Department and Veterinary Department shall strictly enforce this condition. Violation of this condition shall invite disciplinary action which may go to the extent of removal from service.

2. The term “basic pay” in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like special pay etc.
3. The NPA shall be restricted to those Medical Doctors holding the posts for which a medical qualification recognized under the Indian Medical Council Act, 1956 or under the Dentists Act, 1948 has been prescribed as an essential qualification. In case of Veterinary Doctors NPA shall be restricted to those holding the posts for which minimum qualification of a Degree of B.V.Sc. & A.H. with registration in the Veterinary Council of India is required.
4. The Non- Practicing Allowance will be treated as pay for the purpose of computing Dearness Allowance, entitlement of Travelling Allowance and House Rent Allowance, as well as, for calculation of retirement benefits.

Sd/- LALTHARA

Chief Secretary to the Government of Nagaland

(18.30)

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

NO.FIN/GEN/17/98-/99 (Pt)

Dated: Kohima, the 3rd June, 2010

OFFICE MEMORANDUM

Sub: - Submission of Proposal for GPF Final Payment to Finance Department.

The undersigned is directed to refer the subject cited above and to inform all Administrative Heads and Heads of Departments on the revised guidelines for submission of proposals for GPF Final Payment to Finance(Gen. Branch) for issue of Drawal Authority as mentioned under service category-wise below:

Sl.No	Service category	Required Documents
1	Grade-I,II,III	(1) Retirement Release Order (original & 2 Nos. Xerox)(2) GPF final sanctioned by AG (original & 2 Nos. Xerox)
2	Grade-IV	(1) Retirement Release Order (original & 2 Nos. Xerox)(2) GPF sanction order (original & 2 Nos. Xerox)(3) GPF Pass Book/ledger (original & Xerox)
3	Death Cases	(1) Death Cert issued by Eco. & Stat. Deptt. (2 Nos. Xerox)(2) Succession Cert. issued by Magistrates. (2 Nos. Xerox)(claimant's photo to be affixed duly attested by HOD)(3) GPF sanction order (original & 2 Nos. Xerox)(4) GPF Pass Book (Gr-IV)(original & Xerox)

2. All concerned Departments are advised to carefully cross check the correctness of GPF accounts under submission and to verify the relevant documents to ensure that the proposals to Finance is complete and correct in all respects.
3. Xerox documents/photo copies should be attested by Controlling Officers respective Departments only.

Sd/- TOSHI AIER
Finance Commissioner

(18.31)

**GOVERNMENT OF NAGALAND
DEPARTMENT OF HIGHER AND TECHNICAL EDUCATION,
NAGALAND KOHIMA**

Dated Kohima the 24th August, 2010

NOTIFICATION

NO.EDS/HTE/24/91(Pt) : The Government of India, Ministry of Human Resources Development, Department of Higher Education vide their letter No.1-32/2006- U.II/U.I (i) dated 31.12.2008 requested the State Government to consider, inter alia, the question-of implementing in the state, the Scheme of revision of pay of Teachers and equivalent cadres in Universities and Colleges following the revision of pay scales of Central Government employees on the recommendations of the Sixth Central Pay Commission, with such modifications as may be considered necessary taking into consideration the local conditions. The Government of India also offered to provide financial assistance to State Governments opting to revise pay scales of teachers and other equivalent cadres covered under the Scheme subject to the following conditions:-

- i) Financial assistance from the Central Government shall be limited to the extent of 80% of the additional expenditure involved in the implementation of the revision;
 - ii) The State Government opting for revision of pay shall meet the remaining 20% of the additional expenditure from its own resources;
 - iii) Financial assistance from the Central Government shall be provided for the period from 1.01.2006 to 31.03.2010;
 - iv) The entire liability on account of revision of pay scales etc of College Teachers shall be taken over by the State Government opting for revision of pay scales with effect from 1.04.2010; and
 - v) Financial assistance from the Central Government shall be restricted to revision of pay scales in respect of only those posts which were in existence and had been filled up as on 1.01.2006.
2. After due and careful consideration, the Governor of Nagaland is pleased to introduce the Scheme of revised pay scales for Teachers and Librarians of Government Colleges in Nagaland, as recommended by the Government of India with effect from 1st January, 2006. The revised pay scales will be applicable only to those posts which were in existence and filled up and to those employees who were already enjoying the pre-revised UGC pay scales as on 1.01.2006. The details of nomenclature of Teachers/Librarians/ College Principals, existing and the revised pay scales are indicated below:-

Sl. No	Nomenclature Existing	Pay Scale/Pay Band		Academic	
		Revised	Existing	Revised	Grade Pay
1	2	3	4	5	6
1	Lecturer/Librarian	Asstt. Professor/ College Librarian	8000-13500	15600- 39100	6000
2	Lecturer (Sr) Librarian (Sr)	Asstt. Professor/ College Librarian (Sr)	10000- 15200	15600- 39100	7000
3	Nil	Asstt. Professor/ College Librarian	Nil	15600- 39100	8000
4	Lecturer (Selection Grade/Reader/ Librarian (SG)	Associate Professor/ College Librarian	12000- 18300	37400- 67000	9000
5	Professor	Professor	16400- 22400	37400- 67000	10000

3. General conditions.

The revised pay scales, service conditions, minimum qualifications including National Eligibility Test (NET) for appointment of College Teachers, College Librarians/College Principals at different grades in different disciplines, selection procedure, incentives for Ph.D/M.Phil and other higher qualification, study leave, workloads including teaching days, Academic Performance Indicators(APIs) in recruitment and Career Advancement Scheme (CAS) Promotion of University/College Teachers, Performance Based Appraisal System(PBAS) etc shall be as prescribed and laid down under the Scheme and University Grants Commission (Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and other Measures for the Maintenance of Standards in Higher Education) Regulations, 2010 and also as may be prescribed by the Department Service Rules.

4. Pay 'fixation formula'

- The pay 'fixation formula' recommended by the 6th Central Pay Commission as accepted by the Central Government shall be adopted for Teachers and equivalent positions.
- The pay of the incumbents to the posts of Lecturers (Senior Scale) (i.e the pre-revised scale of Rs.10000-15200) shall be re-designated as Assistant Professor, and shall be fixed at the appropriate stage in the Pay Band of Rs.15600-39100 based on their present pay, with AGP of Rs.7000.
- Incumbent Readers and Selection Grade Lecturers (SGL) who have completed 3 years in the current pay scale of Rs.12000-13300 on 1.01.2006 shall be placed in the Pay Band of Rs.37400-67000 with AGP of Rs.9000 and shall be re-designated as Associate Professor.
- Incumbent Readers and Selection Grade Lecturers (SGL) who had not completed three years in the pay scale of Rs.12000-18300 on 1.01.2006 shall be placed at the appropriate stage in the Pay Band of Rs.15600-39100 with AGP of Rs.8000 till they complete 3 years in this grade, and thereafter shall be placed in the higher Pay Band of Rs.37400-67000 and accordingly re-designated as Associate Professor.
- Appointments to the posts of Principals of Government Colleges shall be based on the conditions of eligibility in respect of educational qualifications and Teaching/research experience as laid down by the UGC and the Department service rules from time to time.
- The posts of Principals in Government Colleges shall be in the Pay Band of Rs.37400-67000 with AGP of Rs. 10000 plus special allowance of Rs.2000 per month. The Principals in service shall be appropriately fixed in the Pay Band with the AGP of Rs.10000. Since the Director of Higher Education is drawn from amongst the senior most

Principals of the Colleges, he shall be allowed to carry his Pay Band of Rs.37400-67000 with AGP of Rs.10000/- plus a special allowance of Rs.3000 per month.

5. Increments.

- i) Each annual increment shall be equivalent to 3% of the sum total of pay in the relevant Pay Band and the AGP as applicable for the stage in the Pay Band.
- ii) Each advance increment shall also be at the rate of 3% of the sum total of pay in the relevant Pay Band and the AGP as applicable and shall be non-compoundable.
- iii) The number of additional increment(s) on placement at each higher stage of AGP shall be as per the existing scheme of increment on promotion from lower Pay Scale to higher Pay Scale; however, in view of the considerable raise in effective pay between the two Pay Bands, there shall be no additional increment on movement from the Pay Band of Rs.15600-39100 to the Pay Band of Rs.37400- 67000.

6. Allowances.

- i) The revised Pay and revised rates of Dearness Allowance under the Scheme shall be effective from 1.01.2006.
- ii) The revised rates of other allowances such as house rent allowance, travelling allowance etc and the effective date of admissibility of such allowances shall be at par with the other State Government employees.

7. Age of superannuation.

Age of superannuation/length of service shall be at par with the other state Govt. employees. For new entrants in service on or after 01.01.2010, the new pension scheme as adopted by the State Govt.

8. Miscellaneous.

Rules relating to pension, family pension, gratuity & encashment of leave, ex-gratia compensation, provident fund etc shall be as applicable to other State Government employees.

9. Payment of arrears.

- i) Payment of the total arrears shall be made during the current financial year i.e. 2010-2011, after deduction of admissible income tax, wherever applicable.
- ii) Before disbursement of arrears of pay an undertaking from every beneficiary under this Scheme to the effect that in the event of any excess payment due to wrong fixation of pay etc, the excess amount shall be recovered from the future pay of the of the concerned officer.

This issues with the clearances of Finance Department vide their RFC/ESTT NO.23/06/2010 dated 23/06/2010, P&AR Department vide their U.O.NO. 668 dated 16/07/2010 and with the approval of the Cabinet communicated vide Cabinet Secretariat (Cabinet Cell) OM No.CAB-2.12008 dated 09/08/2010.

Sd/- F.P.SOLO

Commissioner & Secretary to the Government of Nagaland

(18.32)

**Government of Nagaland
Finance Department
(Revenue Branch)**

F. No. FIN/REV-3/23/02

Dated Kohima, the 7th September, 2010.

OFFICE MEMORANDUM

Sub:- Supply of stationeries, consumables and computers etc. by firms not registered with the Taxes Department.

It has come to the notice of the Government that items such as stationeries, consumable and computers are supplied to Government Departments by firms that are not registered with the Taxes Department as Registered Dealers. Hence, the Taxes Department is also prevented from carrying out a proper scrutiny of the Tax payment records of such firms since they are not registered to file returns. This has raised concerned of evasion of Tax/VAT by such supplier firms.

To protect the interest of the Government revenue, it is hereby instructed that all supplies made to Government Departments involving value of Rs. 50,000/- and above should be done only by the firms that are registered with the Taxes Department as a 'Dealer'. Henceforth, all proposals are not complying with the instruction shall be summarily rejected by Finance Department at the time of consideration of proposals for release of Drawal Authorities.

The above instruction may be brought to the notice of all concerned immediately for information and compliance.

Sd/- Toshi Aier

Addl. Chief Secretary & Finance Commissioner

(18.33)

**Government of Nagaland
Finance Department
(General Branch)**

No.FIN/GEN/MISC/9/2006

Dated: Kohima, the 3rd February, 2011

OFFICE MEMORANDUM

Sub:- Signing of MOUs/MOAs and other agreements by Govt. Department regarding.

Finance Departments has noted with concern the increasing instance of agreements being executed by various departments and agencies of the State Government with Non-governmental entities to undertake various activities and projects. In most cases, such agreements are not routed through Finance Department. While most of them may not have immediate finance implications, Finance Department is of the view that in many cases, financial expenditure on the part of the State Government do arise whether directly or indirectly, which are of recurring

nature. This results in additional and unforeseen expenditure for which provisions have not been made, and affect the finances of the State adversely.

Under the circumstances, all Departments are advised to ensure that before executing any agreement on behalf of the State Government in which responsibilities and obligations are involved, Finance Department may invariably be endorsed a copy of draft agreement for perusal and concurrence before final agreement is entered into.

Sd/- LALTHARA
Chief Secretary

(18.34)
Government of Nagaland
Finance Department
(Revenue Branch)

NOTIFICATION

Dated: Kohima, the July, 2011

NO.FIN/REV-3/CYB/52/11 : On completion of the setting-up of Taxation Department website, it has become pertinent to issue this Notification in super session of the earlier Notification of even No. dated 23rd June, 2011 as follows:-

The question of simplifying the procedure for receipt of various State Government Tax-Revenue from the taxpayers has been under consideration of the Government for some time. It present the payment of Taxes/VAT etc. can only be made at the counter of the treasury linked Bank Branches. In addition to the existing system, it has now been decided to implement IT integrated system for collection of tax-revenues through Net-Banking.

The Government of Nagaland is pleased to introduced the following alternate system for receipt of various taxes of State Government from the Taxpayers through Internet Banking.

- A. Short title and Commencement:** The scheme shall be called 'e-Payment of Taxes' (e-PoT) of the Government of Nagaland and shall take effect from 1st July, 2011.
- B. Definitions:** In this scheme unless the context otherwise requires;
- (a) **'Bank'** means any Bank, so authorized by the State Government in Finance Department to transact such business of e-Receipt on behalf of the State Government, including the specified branch/branches of the Bank/Banks, so authorized by the State Government, who shall be responsible for rendering the accounts to the 'Accounting Rendering Unit'.
 - (b) **'Accounts Rendering Unit'** means a unit/office of the State Government under the Directorate of Treasuries & Accounts, Nagaland, which shall function as 'Cyber Treasury' in respect of e-Receipt for the purpose of submission of the monthly accounts to the Accountant General (A&E), Nagaland.
 - (c) The term **'Computer'** means any electronic, magnetic, optical or other high-speed data processing device or system which performs logical, arithmetic and memory functions by manipulation of electronic, magnetic, optical impulses, and includes all input, output,

processing, storage, computer software or communication facilities which are connected or related to the computer system or computer network as defined in Information Technology Act, 2000.

- (d) **‘Computer System’** means a device or collection of devices, including input and output support devices and excluding calculators which are not programmable and capable of being used in conjunction with external files, which contain computer programs, electronic instruction, input data and putout data that performs logic, arithmetic, data storage and retrieval, communication control and other functions as defined in Information Technology Acts, 2000.
- (e) **‘Commissionerate of Taxes’** means the Commissioner of Taxes appointed by Government of Nagaland empowering to discharge the function such authority as specified under the various taxation Laws of the State.

I. Details of the Scheme:-

Procedure for e-payment of tax:

The State Government e-tax facility shall be available as an online service for paying VAT/CST and other taxes of the Commissioner of Taxes. Tax payers/Dealers can pay their tax dues online through Net-Banking under this scheme, wherein, for VAT and CST, registered dealers, Taxpayer identification Number (TIN) shall be mandatory. To make online payment of Sales Tax/VAT/and other taxes of the Commission of Taxes, Nagaland, through Internet facility, the Tax-payer shall login to the Department’s website and select the ‘Type of Tax’ under which payment is to be made. After that the Tax payer shall fill the ‘e-Payment form’ and verify it. Then, the system will auto-generate a ‘Unique Payment Reference Number’ (UPRN) and an SMS alert will go the dealer’s mobile number containing the UPRN. After which, the Tax payer shall click the relevant field to make payment through SBI Net Banking. The Tax payer shall login using his/her SBI net banking user name and password. On conformation, the Tax payer’s SBI account details will be displayed along with the payment status. An SMS alert will also go to the Tax payer’s mobile number from the bank containing the Bank Unique Receipt Number (BURN). The Tax payer shall then be re-directed to the Department’s website where the status of e-POT will be displayed. The Tax-payer shall print the copy of e-Challan and shall mention the UPRN for any future reference to the tax payment.

- (i) The facility shall be made available 24x7. Any transaction carried out on holidays shall be taken on account on the next working day. If the last due date for any payment happens to be a holiday, the Tax-payer shall complete the transaction one working day prior to the deadline. For example, if 31st March is the last date for certain payment and it happens to be holiday, transaction should be completed by 30th March.
- (ii) The Roles of the Tax payers, the Bank Branch, the Accounts Rendering Unit and the Commissioner of Taxes, Nagaland shall be as follows.

1.1 Roles of the Tax payer: When a tax payer desires to make payment of Tax (e-POT) to the Commissioner of Taxes, Nagaland, online through internet and has a bank account in authorized Bank with Net-Banking facilities, he/she shall go to the website of the Department Taxes, Nagaland and fill up the ‘e-Payment form’ where the Tax payer shall select the type of tax (Central Sales Tax) (CST)/ Value Added Tax (VAT)/ Professional Tax (PT)/ Amusement Tax (AT)/Petroleum Tax (pet Tax) etc. Enter the registration Number, in case of VAT and CST registered dealers, select the period of payment, insert the amount in proper column (Tax/interest/penalty/Advance Tax etc.), select the bank

Account Number of the tax payer to be debited, completely and properly confirm the transaction, generate and print the e-Challan.

- 1.2 The tax payer at the time of printing the e-Challan shall verify that the 16 (sixteen) Character Bank Unique receipt number is printed in the e-Challan generated through the computer system.
- 1.3 In future, their e-Challan shall be identified by the Unique Payment Reference Number (URPN) and the taxpayer shall quote this number for any future reference for settlement of dispute to the competent authority (Bank/Commissioner of Tax/Accounts Rendering Unit/Accountant General (A&E), Nagaland.

II. Roles of the Bank:

1. The Bank shall verify the Tax payer Net Banking account number and allow the Tax payer to complete the transaction.

Sd/- TOSHI AIER

Addl. Chief Secretary & Finance Commissioner

(18.35)

GOVERNMENT OF NAGALAND HEALTH & FAMILY WELFARE DEPARTMENT

NOTIFICATION

Dated: Kohima, the 19th Sept. 2011.

NO.HFW-6/A/36/09 : In pursuance of the Provisions under Sub-Rule 9 of Rule 14 of the Nagaland Services (Revision of Pay) Rules, 2010, the Governor of Nagaland is pleased to make the following Rules regulating the method of payment of Non Practicing Allowance to Medical Doctors of Health & Family Welfare Department under the Government of Nagaland with effect from 1st September 2011.

1. (a) These rules may be called Rules for Payment of Non Practicing Allowance to Government employed Medical Doctors under the Government of Nagaland.
- (b) It shall extend to the area of the State of Nagaland.
2. **Definition of Private Practice by a Government Employed Doctor.** Any Medical Practitioner employed under the state Government and practicing for his/her profession for personal earning monetarily apart from his/her official duty shall be termed as Private Practice.

Regulatory or Monitoring measures for granting NPA to Medical Doctors.

Regulations.

- (1) The Non Practicing Allowance will be granted to a Medical Doctor employed under the State of Nagaland, recognized under the Indian Medical Council Act, 1956 or under the Dentist Act, 1948.
- (2) Any freshly appointed Medical Doctors is qualified for Non Practicing Allowance if he/she rendered a minimum of 3 years service in the Rural Area outpost.
- (3) Any fresh RMP as per the extreme requirement of his/her service by the Department may be exempted from clause (ii) above.

- (4) The 3 years service in Rural Area may or may not be continuous.
- (5) No Medical Doctor appointed by the State Government opting NPA in Annexure-II shall be allowed to do Private Practice.
- (6) Medical Doctors not opting NPA in annexure III is allowed to do Private Practice only before or after the normal office hours as notified by the Government of Nagaland from time to time.

Monitoring.

- (1) To monitor the above regulations, the following measures will be adopted for claiming the NPA after qualifying 3 years service in the Rural Areas/Outpost. It has to be certified as in Annexure-I issued by the Head of Department.
- (2) The Directorate of Health & Family Welfare will constitute a Committee each Financial Year to monitor and check Private Practice of the Government Medical Doctors.
- (3) Any Medical Doctors employed by the State Government after opting NPA, in Annexure-II and doing private practice is liable for appropriate disciplinary action as notified by Finance Department vide No.FIN/ROP/VI-PC/1/2008 dated 10/08/2010.
- (4) This issues with the clearance/approval of P&AR Department vide their U.O. No.131 dated 21.06.11, concurrence of Finance Department with RFC/ESTT/NO.35/64 dated 17.05.2011 and vetting of Law & Justice Department with U/O. No.09 dated 07.03.11

Sd/-MENUKHOL JOHN

Commissioner & Secretary to the Government of Nagaland.

ANNEXURE – I

This is to certify that Dr _____ Designation _____
posted at _____ has completed 3 (three) years service in Rural Areas I
Outpost. He/She is entitled for claim of Non Practicing Allowance with effect from _____

Office Seal: Signature _____
Head of the Department.

Signature _____

ANNEXURE-III

OPTION

I, Dr. _____ Designation _____ posted at
_____ do hereby accept the conditions laid down in the Notification No. HEW-
6/A/09 dated _____ and the FIN/ROP/VI/1/2008 dated 10.08.2010 and opt to do
Private Practice and surrender NPA. Hence, I shall engage in Private Practice during the non-
working hours i.e. before and after the specified office hours including Sundays and other
holidays as notified by Government from time to time.

Signature _____

Name in full. _____

Designation _____

Place _____

Date _____

Counter Signature:

**Principal Director,
Health & Family Welfare, Nagaland, Kohima.**

(18.36)

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

OFFICE MEMORANDUM

NO.FIN/ROP-19/2001

Dated Kohima, the 19th January, 2012

Sub: Modified Assured Career Progression Scheme (MACPS) for the State Government Employees Clarification Thereof.

The undersigned is directed to refer to the Finance Department Office Memorandum of even number dated 12.10.2010 introducing the Modified Assured Career Progression Scheme (MACPS) for the State Government Employees and item-2 of the subsequent clarification on the same issued vide O.M. of even number dated 26.3.2011 and to say that certain doubts have been raised regarding the effective date for grant of benefits under the scheme to Stenographers and Typists. The matter has been examined and clarification on the same is indicated below for information and guidance of all concerned.

Stenographers and Typists who were not covered by the old ACP Scheme are also brought under the new MACP Scheme with effect from 1.4.2011). As such, the past regular service rendered by these categories of employees prior to 1.4.2010 shall be counted for giving the benefit of the 1st financial up-gradation only under the new MACP Scheme. Their eligibility for any subsequent financial up-gradation under the scheme shall be determined based on the further requisite length of service rendered after the date of the 1st financial up-gradation only.

Sd/- TOSHI AIER

Addl. Chief Secretary & Finance Commissioner

(18.37)

**Government of Nagaland
Finance Department
(Budget & Monitoring Cell)**

NO.BUD/1-18/2009-10

Dated Kohima, the 1st June. 2012

OFFICE MEMORANDUM

Sub: - Austerity Measures.

Keeping in view the economic downslide in India and many other developed countries and in view of the recent austerity measures adopted by the Government of India, the State Cabinet has reviewed the austerity measures already in force, as notified vide Finance Department O.M of even number dated 18.11.2009 and O.M. No.FIN/ESTT-1/2010 dated 6.12.10 and has decided to re-iterate the enforcement of the said measures with modifications as indicated below:

- (i) **Strict restriction on additional expenditure under Non-Plan:** Except for salary. Pension and power purchase, additional expenditure over the sanctioned budget provision shall be strictly restricted. The departments shall regulate their expenditure strictly within the sanctioned budget. Re-appropriation of fund within the sanctioned budget may be allowed by the Finance Department. However, no such re-appropriation shall be allowed from the sub-head salary and wages. Additionality under Security Related Expenditure (SRE) shall also not be given beyond the original budgeted amount. Any additionality under this category of expenditure shall be considered only to the extent of additional realization of claims beyond the budgeted receipt figure, if any, obtained from the Government of India.
- (ii) **Strict restriction on enhancement of rates for all kinds of construction works:** Once a contract is signed no enhancement of rate shall be allowed for any work. To effectively implement this restriction it needs to be ensured that sufficient fund is made available within the stipulated time of completion of a project/work. All departments shall ensure that priority is assigned to the completion of ongoing works during fund allocation and thereby avoid assumption of new projects, without adequate budgetary support.
- (iii) **Strict restriction on creation and up-gradation of post both under Non-Plan and State Plan:** Creation and up-gradation of posts both under Non-Plan and State Plan is strictly restricted. In case of absolute necessity for any particular post(s) the department concerned may propose for re-adjustment within the existing man-power by way of re-designation/down-gradation/re-deployment of posts.
- (iv) **Strict restriction on purchase of vehicles under State Plan and Non-Plan:** Purchase of new vehicle both under State Plan and Non-Plan is strictly restricted.
- (v) **Strict restriction on purchase of furniture under State Plan and Non-Plan:** Existing ban on purchase of furniture both under State Plan and Non-Plan shall continue and strictly implemented with exception only for newly established office/department.

(vi) **Strict restriction on Travel including foreign tour:**

- (a) Official tours within the State shall be restricted to the bare minimum necessity. Any tour outside the State but within India shall be undertaken only with the prior approval of the Head of Administrative Department concerned. Foreign tours shall be avoided as far as practicable. In unavoidable cases, foreign tours can be undertaken only with the prior approval of the Chief Minister. Air journey shall be allowed only for entitled officers and such journey shall be performed in economy class only.
 - (b) Meeting convened by the Ministries shall be attended by Resident Commissioner/Jt. Resident Commissioner/Deputy Resident Commissioner posted in New Delhi, Kolkata, Guwahati or Shillong as the case may be, on behalf of the Administrative Heads of Department (AHOs) and Heads of Department (HODs) concerned unless attendance of the AHO/HOD is absolutely unavoidable. The R.C./Jt. R.C/D.R.C. shall be provided with all the relevant information/details well in advance to enable them to represent the department.
2. The austerity measures as indicated above shall come into force with immediate effect and any budget provision already made for the above purposes shall not be allowed to be re-appropriated.
 3. All Administrative Heads of Department (AHOs) and Heads of Department (HODs) are requested to ensure strict compliance to these austerity measures besides those which are already in force. The contents of this O.M. may be widely circulated among the respective subordinate offices for information and strict compliance.

Sd/- LALTHARA

Chief Secretary to the Government of Nagaland

(18.38)

**Government of Nagaland
Home Department
Secretariat Administration Branch 'A'**

SAB-5/19/2002 (Vol-1)

Dated: Kohima the 3rd March, 2013.

OFFICE MEMORANDUM.

Sub:- Measure for austerity by Ministers, Parliamentary Secretaries and Advisers.

With an aim to instill a sense of stewardship as well as prudence among all section of the people, it is felt necessary that certain measures need to be taken so as to cut down on avoidable expenditure both by the government as well as by various organizations. After careful examination, all Government to take following steps.

1. It has been the experience that Ministers, Parliamentary Secretaries etc are invited as Chief Guest for all kinds of functions, some of which may not be commensurate with the status of such VIPs. Hence all Ministers, Parliamentary Secretaries and Advisers may use their discretion to attend functions, inaugurations as Chief Guests depending on the Public importance of such functions. It is suggested that for less important programs, Officials may be deputed.
2. Whenever such Ministers, Parliamentary Secretaries and Advisers attend Public functions, no present or gifts may be accepted. Huge amounts are spent by the organizers on presentations to the Chief Guest which needs to be discouraged.
3. Further when such Ministers, Parliamentary Secretaries and Advisers attend Public functions, care needs to be taken to restrict the size of their entourage to the extent possible so as to reduce expenditure.
4. During such events where the VIPs and dignitaries are invited and food/refreshment are provided, serving of wild animal or bird meat should be discouraged. So also, special hunting expeditions for the occasion or to honour the visiting dignitary should not be allowed. As regards fishing except traditional fishing methods or occasion, the organizer should be discouraged from indulging in special fishing expeditions using explosive and chemicals. The people may be educated regarding the need for conservation and protection of biodiversity as means of sustainable development of Nagaland in the wake of Global warming and climate change.
5. Officials ex India tour on Government expense will be discouraged except in the rarest of case.

Sd/- ALEMTEMSHI JAMIR

Chief Secretary to the Government of Nagaland.

(18.39)

**Government of Nagaland
Finance department
Establishment Branch (ROP Cell)**

OFFICE MEMORANDUM

Dated: Kohima, the 11th June, 2013

NO.FIN/ESTT-03/04 (VOL-1): On introduction of a New Defined Pension Scheme, numerous queries have been received from various quarters for clarification as to whether those Government employees who were appointed on contract or adhoc or work charged basis prior to 01.01.2010 and subsequently whose services were regularized after 01.01.2010 are eligible for subscription of GPF etc.

2. After careful examination of the issue raised, it is to clarify that any Government employee irrespective of status and post who has been appointed on adhoc or contract or work charged basis prior to 01.01.2010 and subsequently regularized after 01.01.2010 and the period of his/her past services is counted as qualifying service for pension, he/she shall be covered by the old Pension Scheme and accordingly he/she may subscribe to the General Provident Fund.

Sd/- TOSHI AIER

Addl. Chief Secretary and Finance Commissioner

(18.40)

**Government of Nagaland
Finance Department
(General Branch)**

No. FIN/GEN/MISC/9/2006

Dated: Kohima, the 24th March 2014

OFFICE MEMORANDUM

Sub: Signing of MOU/MOA and other agreements by State Government departments with other agencies/organizations.

1. Attention of all concerned is invited to Finance department's OM of even number dated 3rd February 2011*, wherein it was observed that agreements were being executed by various departments and agencies of the State Government to implement projects without routing them through Finance Department. Finance Department had expressed concern since in most cases, financial obligations on the part of the State Government does arise, whether directly or indirectly, resulting in unforeseen expenditure which in turn adds to the deficit.

2. It has come to the notice of Finance Department that despite instructions being issued, departments continue to sign/execute MOUs/MOAs without obtaining clearance of Finance Department. All departments are therefore reminded again to ensure that no proposals to sign MOUs/MOAs with organizations and agencies that are not of the State Government are finalized without the prior clearance of Finance Department.

Sd/- Banuo Z. Jamir
Chief Secretary

**Refer chapter 18.32*

(18.41)
Government of Nagaland
Finance Department
Establishment Branch (ROP Cell)

No. FIN/ROP/VI-PC/1/2008 (Pt)

Dated, Kohima the 29th January 2015

OFFICE MEMORANDUM

Sub: Fixation of pay on promotion under ROP Rules, 2010- regarding.

1. It has come to the notice of Finance Department that in some Departments while fixing pay on promotion to higher posts, the initial pay in the higher post is being fixed at the initial starting pay of the pay band as shown against the corresponding pre-revised scales under rule-10 of the Nagaland Service (ROP) Rules, 2010, when the initial pay works-out to be less than the starting pay in the pay band shown therein.
2. It is hereby clarified that Rule-10 of ROP Rule, 2010, is only for fixation of initial pay for new recruits at the time of their first entry into Government Service on or after 1st June, 2008, as has already been indicated in the said rule. In case of promotion, the initial pay in the promotion post shall be fixed under Rule-13 of the Nagaland Service (ROP) Rules, 2010. The minimum pay in the pay band in such cases will be the minimum of the pay bands as shown in Annexure-1 to the Nagaland Service (ROP) Rules, 2010. As such, if the initial pay on promotion as worked out under Rule-13 happens to be less than the minimum of the pay band of the promotion post, the pay shall be fixed at the minimum of the pay band as shown in Annexure-1.
3. In view of the above clarifications, fixation of pay on promotion done otherwise, if any, should be reviewed and the pay should be re-fixed in accordance, with the clarification as given above. This supersedes this Department's earlier O.M. NO. FIN/ROP/VI-PC/IPS/2010 dated 20.12.2010.

Sd/-TEMJEN TOY
Principal Secretary & Finance Commissioner

(18.42)

**Government of Nagaland
Finance Department
(Treasuries & Accounts Branch)**

OFFICE MEMORANDUM

No. FIN/TA/6-9/76

Dated, Kohima, the 3rd February, 2015

Sub:- Change in Procedure of Submission of Pay Bill-Reg.

1. The Government of Nagaland, Finance Department, had vide O.M of even number dated 14th October, 2003 revised the system of drawal of salaries of gazetted officers through establishment pay bills to be made applicable to the officers in the Nagaland Civil Secretariat. This was subsequently made applicable to the Directorate of Treasuries & Accounts w.e.f 1st April, 2014. Subsequently, vide O.M of even number dated 24/02/2005 this was made applicable to all the Directorates. These measures were adopted in order to streamline and simplify the system of preparation and drawal of pay bills.

2. Having satisfied that this system is practical and workable, the Government of Nagaland has decided that with effect from 01/04/2015, the preparation and drawal of salaries of all gazetted officers at all levels in the State shall henceforth be made through establishment pay bills. All Heads of Departments and DDOs concerned are advised to take note and initiate necessary steps for compliance of these instructions. All Treasury Officers/Sub-Treasury Officers may also ensure that the revised procedure is enforced, and necessary information conveyed to all the DDOs under their charge for compliance.

Sd/- TEMJEN TOY
Principal Secretary & Finance Commissioner

(18.43)
Government of Nagaland
Finance Department
Establishment Branch (ROP Cell)

No. FIN/ESTT-4/5/CTP/2015

Dated Kohima, the 18th May, 2015

OFFICE MEMORANDUM

Sub: Revised procedure for submission of proposals by Departments to Finance Department for continuation of temporary posts.

1. In the course of examination of proposals submitted by Departments for continuation of temporary posts, Finance Department has observed that many departments do not follow proper procedures. There have also been instances of many Departments not obtaining Finance concurrence for several years at a stretch without any justifiable reason.

2. In view of these reasons, and in order to streamline the system of proposing for and according of Finance concurrence for continuation of temporary posts, the Government has decided to put in place the following arrangements:-

- a) All Departments are advised to ensure that henceforth, concurrence of Finance Department for continuation of temporary posts is obtained on or before the last day of February.
- b) All proposals to Finance concurrence shall be accompanied by information in the format enclosed, without which the files shall be returned.
- c) All Treasuries and Sub-Treasuries shall ensure that salary bills of temporary posts are not passed after the month of May every year unless accompanied by Finance concurrence for continuation of those posts.

Sd/- TEMJEN TOY
Principal Secretary & Finance Commissioner.

(18.44)
Government of Nagaland
Finance Department
(Revenue Branch)

NOTIFICATION

Dated 12th August, 2015

No. FIN/REV-3/UTRN/2014-15: with a view to automate the process of payment of taxes and facilitate easy payment of taxes, the Governor of Nagaland is pleased to introduce an electronically Generated Payment Challan Form “e-challan” as an alternative mode for making manual payment of all kinds of taxes in addition to the existing modes of payment. Each “e-challan” will have a ‘Unique Transaction Reference Number’ (UTRN) for facilitating easy tracking and references. It may be accessed through the department’s web portal www.nagalandtax.nic.in which is available 24/7. It will allow deposit of all kinds of taxes “Direct to Bank” (D2B).

The roles and responsibilities of the stakeholders involved and the procedures thereof are given for strict adherence by all concerned:-

Stakeholders	Roles and responsibilities and the procedures to be followed
Taxpayers	<ol style="list-style-type: none">1. Taxpayers intending to make tax payment manually through “e-challan” mode shall avail the service from the department’s web portal. This service can also be availed from any of the District Taxes Offices or from the Dealers’ Facilitation Centers during working hours.2. Taxpayers shall upload the necessary payments details in the Input Form of the “e-challan” and take a print out of the same.3. Taxpayers shall directly deposit the tax amount in any of the authorized Bank(s) using the “e-challan”4. The Taxpayers shall directly present the “e-challan” in quadruplicate before the authorize Bank(s) along with the amount to be deposited.5. On receipt of the original copy of the “e-challan” from the authorized Bank(s), the taxpayers can upload the Bank scroll No & Date of the “e-challan” in the Taxes department’s web portal.6. On allotment of the TV No & Date on the body of the original copy of the “e-challan” by the Treasury Officer, the taxpayers can upload the TV No & Date of the “e-challan” in the Department’s web portal and complete the payment process.
Authorised Bank(s)	<ol style="list-style-type: none">1. The authorized Bank(s) shall allot Bank Scroll No. & Dates and seal and sign on the body of the original copy of “e-challan” acknowledging the receipt of such payment and return the same to the taxpayer.2. The authorised Bank(s) shall forward a list of the scroll No. With Date issued for the day along with the duplicate copies of the “e-challan” to the Superintendent of Taxes on the next working day following the date of payment3. The authorised Bank(s) shall send the Scroll along with the Triplicate and Quadruplicate copies of the “e-challan” to the concerned Treasury Officer on the next working day following the date of payment.

Treasuries & Accounts Department	<ol style="list-style-type: none"> 1. On receipt of the triplicate and Quadruplicate copies of the “e-challan” from the authorised Bank(s), the Treasury Officer will assign the TV No. & Date on the body of the Triplicate and Quadruplicate copies of the “e-challan” and record the same in the register maintained by them. 2. The concerned Treasury officer shall also, on production of the original copy of the “e-challan” by the taxpayer, assign the appropriate TV NO. & Date on the body of the original copy of the “e-challan” as per records maintained by them. 3. On receipt of the Advice List with the Triplicate and Quadruplicate copies of all the “e-challan” received from the Bank(s) for the month by the 5th day of the following month.
Taxes Department	<ol style="list-style-type: none"> 1. On receipt of the original or the Duplicate copy of the “e-challan from the Taxpayer or the authorised Bank(S), as the case may be, the concerned Superintendent of Taxes shall, if not uploaded, upload the Bank Scroll No. & Date of the “e-challan” in Taxsoft. 2. On receipt of the Advice List with the Triplicate and Quadruplicate copies of the “e-challan” from the Treasury Officer, the concerned Superintendent of Taxes shall; if not uploaded, upload the TV No. & Date in the Taxsoft and validate the payment process.

This notification shall come into force with immediate effect.

Sd/- TEMJEN TOY

Principal Secretary & Finance Commissioner.

(18.45)

**Government of Nagaland
Health & Family Welfare Department**

NO.HFW-6/A/36/09

Dated Kohima, the 25th Jan, 2016.

NOTIFICATION

Sub: **Entitlement of Non-Practicing Allowance (NPA)**

As per Finance Department Notification No. FIN/ROP/VI-PC/1/2008 dated 10/8/2010, Non-Practicing Allowance does not apply to persons employed on contract, except where the contract provided otherwise. Wherein this department continue to follow two contract deeds in the past. The existence of two contract deeds is examined and found that the amendment to the deeds was effected after 2011 only which do not included the grant of Non-Practicing Allowance.

After careful consideration, it has now been decided that henceforth only the contract Agreement Deed, which was amended after 19/9/2011 and do not include the grant of NPA will followed by the department with immediate effect. Agreement deeds which included grant of NPA, if used by any contract employee after 19/9/2011 shall be declared invalid.

Sd/- M. Patton, IAS

Commissioner & Secretary to the Govt. of Nagaland

(18.46)
Government of Nagaland
Personnel and Administrative Reforms Department
(Administrative Reforms Branch)

OFFICE MEMORANDUM

No.AR-9/2/94

Dated Kohima, the 31st March, 2016

Sub:- Submission of Incumbency List and Posts Continuation Orders in time.

Instance have come to the knowledge of the government that many deficiencies have been observed on scrutiny of documents for issue of pay slips to the office of the Accountant General, Nagaland, Kohima which are submitted by the Departments. Some Departments have failed to submit the Incumbency and Post Continuation Orders to the AG office on time. Henceforth, all Departments should observe the following formalities for submission of Incumbency List and Post Continuation Orders.

1. Post Continuation Orders and Incumbency List of all Departments should be furnished to the office of the Accountant General by the Administrative Departments in the month of March every year after the same is approved by the Finance Department. It is also observed that most of the Departments are submitting the Incumbency List and Post Continuation Order directly to the AG office without the approval of the Finance Department and the Head of the Department.
2. While submitting the Incumbency List the Departments should clearly indicate whether the post is Permanent or Temporary.
3. The Departments should furnish the Incumbency List as per the Annexure-I enclosed.
4. The documents which required in case of fresh appointment, transfer, promotion should be furnish as per Annexure-II enclosed.

All Administrative & Head of Department are, therefore, requested to ensure submission of consolidated and complete Post Continuation Orders and Incumbency List of the officers to the office of the Accountant General, Nagaland, Kohima well in advance every year specially mentioning the total number of sanctioned strength showing both permanent and temporary posts with original creation number and date along with Post Continuation Orders.

Sd/- TEMJEN TOY
Principal Secretary to the Govt. of Nagaland