

**NO.G.12019/1/2016- FIN(PRU)**  
**GOVERNMENT OF MIZORAM**  
**FINANCE DEPARTMENT**  
**PAY RESEARCH UNIT**

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**OFFICE MEMORANDUM**

Dated Aizawl, the 9<sup>th</sup> January, 2023

**Subject : Recovery of wrongful/excess payments made to government servants.**

Applications for waiver of recovery of excess payment of pay and allowances involving lakhs of rupees are frequently received in Finance Department. As per Supreme Court Judgment & Order incorporated in para 4 of Govt. of India Office Memorandum Vide F.No.18/03/2015-F.Estt.(Pay-I) dated 2.3.2016, recoveries of excess payment of pay and allowances are impermissible in the following situation :-

- (1) *Recovery from employees belonging to Class-III and Class-IV service (or Group 'C' and Group 'D' service).*
- (2) *Recovery from retired employees, or employees who are due to retire within one year, of the order of recovery.*
- (3) *Recovery from employees, when the excess payment has been made for a period in excess of five years, before the order of recovery is issued.*
- (4) *Recovery in cases where an employee has wrongfully been required to discharge duties of a higher post, and has been paid accordingly, even though he should have rightfully been required to work against an inferior post.*
- (5) *In any other case, where the Court arrives at the conclusion, that recovery if made from the employee, would be iniquitous or harsh or arbitrary to such an extent, as would far outweigh the equitable balance of the employer's right to recover.*

Since applications and proposals for waiver of excess payments received in Finance Department mostly fall under (1), (2) and (3) above, waiver are required to be given regardless of amount of excess drawal. While system to be put in place for prevention of excess payment of pay and allowances has been under consideration, Govt. of India in its Office Memorandum vide No.18/03/2015-Estt(Pay-I) dt. 03.10.2022 has also issued instructions for prevention and avoidance of excess payment of pay and allowances. Therefore, in line with the orders of Govt. of India, the following instructions are issued for compliance by all Departments and their Subordinate Offices :-

- (i) Departments/Offices must exercise extreme caution and take suitable measures while handling pay fixation of their employees so as to ensure that lapses/mistakes do not occur;

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- (ii) Pay fixation statements in respect of Group D and Group C should be internally audited or checked by FAO/DD(Accounts)/Jt. Director (Accounts) of concerned Departments within six months of issuing pay fixation orders and they should put signatures with seals on pay fixation statements which are duly audited/checked by them;
- (iii) Accounts & Treasuries/DLFA should regularly conduct audit of pay fixation, especially pay fixation in those departments where there are no FAO/DD (Accounts)/Jt. Director (Accounts);
- (iv) In cases where the employee is due to retire within next 4 years, audit of previous pay fixation order shall be done on priority.

**Sd/- VANLAL CHHUANGA**  
Principal Secretary  
Finance Department

**Memo No. G. 12019/1/2016-FIN(PRU) : Dated Aizawl, the 9<sup>th</sup> January, 2023**

Copy to :-

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Dy. Chief Minister, Mizoram
4. P.S. to Speaker/Ministers/Dy. Speaker/Ministers of State, Mizoram.
5. P.S. to Vice Chairman, State Planning Board, Mizoram.
6. P.S to Government Deputy Chief Whip, Mizoram.
7. P.P.S to Chief Secretary, Government of Mizoram.
8. All Administrative Departments, Government of Mizoram.
9. Secretary, Mizoram Legislative Assembly.
10. Secretary, MPSC/MSIC/MSEC, Mizoram.
11. All Heads of Departments, Government of Mizoram.
12. Principal Resident Commissioner, Jt. Resident Commissioner, Dy. Resident Commissioners – New Delhi/Kolkata/Mumbai/Guwahati/Shillong/Silchar/Bangalore.
13. Chief Controller of Accounts, Govt. of Mizoram for information and necessary action.
14. Controller of Printing & Stationeries, Mizoram with 6(six) spare copies for publication in Mizoram Gazette Extra Ordinary.
15. All Jt. Director of Accounts/Dy. Director of Accounts/FAOs.
16. All Treasury Officers in Mizoram.
17. All Officers under Finance Department.
18. Guard File.

  
(C. LUNGMUANPUA)

Under Secretary to the Govt. of Mizoram  
Finance Department (PRU)

