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**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)**

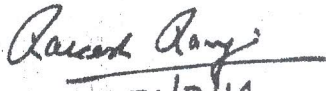
OFFICE MEMORANDUM

Imphal, the 31st July, 2019

Subject:- Calculation of arrears for the period 01.04.2019 to 31.03.2020 under the Revised Pay/ Pension/ Family Pension Rules.

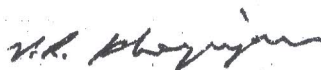
No. 1/10/2018-FD(PIC) : The undersigned is directed to invite reference to the Manipur Services (Revised Pay) Rules 2019 notified vide this Department's Notification No. 1/10/2018-FD(PIC) dated 11.07.2019 and revision of pension/ family pension for post-2016 and pre-2016 pensioners/ family pensioners notified vide this Department's O.M. No. 9/11/2017-FD(PIC)(Post-2016) dated 11.07.2019 and O.M. No. 9/12/2017-FD(PIC)(Pre-2016) dated 11.07.2019, respectively, along with this Department's Order of even number dated 28.07.2018 regarding implementation of revised pay/ pension/ family pension rules in the State.

2. In this regard, **illustrations - I to III** showing the manner of calculation of arrears for the period 01.04.2019 to 31.03.2020 under the provisions of the said rules are enclosed as **ANNEXURE**, for the purpose of clarity in the interest of all concerned.


31/7/19
(Rakesh Ranjan),
Principal Secretary(Finance),
Government of Manipur.

Copy to :-

1. The Secretary to Hon'ble Governor of Manipur, Raj Bhavan, Imphal.
2. The Secretary to Hon'ble Chief Minister, Manipur.
3. P.S. to Hon'ble Deputy Chief Minister, Manipur.
4. P.S. to all Ministers, Manipur.
5. A.P.S. to Ld. Advocate General, Manipur.
6. P.S. to Chief Secretary, Government of Manipur.
7. P.S. to Addl. Chief Secretary, Government of Manipur.
8. P.S. to all Principal Secretaries / Commissioners / Secretaries / Addl. Secretaries, Government of Manipur.
9. The Accountant General (A&E), Manipur.
10. The Secretary, Manipur Legislative Assembly, Imphal.
11. The Secretary, Manipur Public Service Commission, Imphal.
12. The Special Secretary (Cabinet), Government of Manipur.
13. All Heads of Departments, Manipur.
14. All Deputy Commissioners, Manipur.



14. All Deputy Commissioners, Manipur.
15. The Resident Commissioner, Manipur Bhavan, 2 - Sardar Patel Marg, New Delhi.
16. The Sr. Deputy Resident Commissioner, Manipur Bhavan, 26-Rowland Road, Kolkata.
17. The Deputy Resident Commissioner, Manipur Bhavan, Rajgarh Road, Guwahati-3.
18. The Director, Information & Public Relations, Manipur.
19. The Director, Local Fund Audit, Manipur.
20. The Director, Treasuries & Accounts, Manipur.
21. The Director, MIS, Manipur.
22. The Registrar, High Court of Manipur, Imphal.
23. The Director, Printing & Stationery, Manipur for publication in the Extraordinary Gazette. He is requested to supply 50 copies to this Department.
24. All Treasury Officers/Sub-Treasury Officers, Manipur.
25. The Under Secretary (GAD), Government of Manipur.
26. The Web Manager, Directorate of Information & Technology, Imphal for favour of uploading in the Website.
27. The President / Secretary General, Joint Administrative Council of AMTUC & AMGEO, Babupara, Imphal.
28. The President / Secretary, Manipur Secretariat Services Association, Imphal.
29. The President / Secretary, Manipur Government Services' Federation, Imphal.
30. The President / Secretary, All Manipur Pensioners' Union, Imphal.
31. Guard File/Order Book.

V.R. Khazujian

Illustration - I :- Calculation of arrear salaries for serving State Government employees.

Existing Pay Band and Grade Pay : **PB-2: Rs. 9300-34800 + Grade Pay Rs. 4400**
 Pay Level in the revised structure : **Level-9**

Notional Pay fixation under 7th Pay for the period 01.01.2016 to 31.03.2019:-

1	Basic Pay as on 31.12.2015	16540
2	After multiplying by factor 2.57	42508
3	Corresponding Cell under Level-9 of Pay Matrix	43300
4	Revised Pay as on 01.01.2016	43300
5	Revised Pay as on 01.07.2016	44600
6	Revised Pay as on 01.07.2017	45900
7	Revised Pay as on 01.07.2018	47300
8	Revised Pay as on 01.04.2019	47300

Comparative statement of pay:-

Pay to be drawn under 7 th Pay			Pay already drawn under 6 th Pay		
A	Pay for the period 01.04.2019 to 30.06.2019		D	Pay for the period 01.04.2019 to 30.06.2019	
1	Revised Basic Pay as on 01.04.2019	47300	1	Basic Pay as on 01.04.2019	18090
2	DA @0%	0	2	DA @141%	25507
3	HRA (pre-revised)	1809	3	HRA	1809
4	SCA (pre-revised)	1200	4	SCA	1200
5	TA (pre-revised)	800	5	TA	800
6	Gross pay per month	51109	6	Gross pay per month	47406
7	Total pay (Sl. 6 X 3 months)	153327	7	Total pay (Sl. 6 X 3 months)	142218
B	Pay for the period 01.07.2019 to 30.09.2019		E	Pay for the period 01.07.2019 to 30.09.2019	
1	Revised Basic Pay as on 01.07.2019	48700	1	Basic Pay as on 01.07.2019	18640
2	DA @0%	0	2	DA @141%	26282
3	HRA (pre-revised)	1864	3	HRA	1864
4	SCA (pre-revised)	1200	4	SCA	1200
5	TA (pre-revised)	800	5	TA	800
6	Gross pay per month	52564	6	Gross pay per month	48786
7	Total pay (Sl. 6 X 3 months)	157692	7	Total pay (Sl. 6 X 3 months)	146358
C	Pay for the period 01.10.2019 to 31.03.2020		F	Pay for the period 01.10.2019 to 31.03.2020	
1	Revised Basic Pay as on 01.10.2019	48700	1	Basic Pay as on 01.10.2019	18640
2	DA @0%	0	2	DA @141%	26282
3	HRA (pre-revised)	1864	3	HRA	1864
4	SCA (pre-revised)	1200	4	SCA	1200
5	TA (pre-revised)	800	5	TA	800
6	Gross pay per month	52564	6	Gross pay per month	48786
7	Total pay (Sl. 6 X 6 months)	315384	7	Total pay (Sl. 6 X 6 months)	292718

Total arrears payable:-

1 st instalment for the period 01.04.2019 to 30.09.2019	(A7 + B7) - (D7 + E7)
	22443
2 nd instalment for the period 01.10.2019 to 31.03.2020	C7 - F7
	22666

N.R. Pharyaj

Illustration - II :- Calculation of arrear for Pre-2016 Pensioners

- Retired w.e.f. 31.03.2015
- Basic Pension at retirement : Rs. 10,548

Fixation of pension under 7th Pay :-

1	Existing Basic Pension as on 31.12.2015	10548
2	After multiplying by factor 2.57	27108.36
3	Revised Basic Pension w.e.f. 01.01.2016	27109

Comparative statement of pay:-

Pension to be drawn under 7 th Pay			Pension already drawn under 6 th Pay		
A	Pension for the period 01.04.2019 to 31.03.2020		B	Pension for the period 01.04.2019 to 31.03.2020	
1	Basic Pension as on 01.04.2019	27109	1	Basic Pension as on 01.04.2019	10548
2	DR @0%	0	2	DR @141%	14873
3	Fixed Medical Allowance (pre-revised rate)	300	3	Fixed Medical Allowance	300
4	Pension per month with allowances	27409	4	Pension per month with allowances	25721
5	Total Pension (Sl.4 X 12 months)	328908	5	Total Pension (Sl.4 X 12 months)	308652

Total arrear pension payable:-

Total arrear pension payable	(A5 - B5)	20256
1 st instalment (1 st October 2019)		10128
2 nd instalment (31 st March 2020)		10128

V.R. Khayyaji

Illustration - III :- Calculation of arrear for Post-2016 Pensioners

- Retired w.e.f. 31.03.2018
- Existing Pay Band and Grade Pay at the time of retirement:
PB-1: Rs. 9300-34800 + Grade Pay Rs. 4400
- Revised Pay Level: **Level-9**

Notional Pay/Pension fixation under 7th Pay for period 01.01.2016 to 31.03.2018 (i.e. retirement):

1	Basic Pay as on 31.12.2015	16540
2	After multiplying by factor 2.57	42508
3	Corresponding Cell under Level-9 of Pay Matrix	43300
4	Revised Pay as on 01.01.2016	43300
5	Revised Pay as on 01.07.2016	44600
6	Revised Pay as on 01.07.2017	45900
7	Pension (retired w.e.f. 31.03.2018 under 7 th Pay)	22950

Comparative statement of pay:-

Pension to be drawn under 7 th Pay			Pension already drawn under 6 th Pay		
A	Pension for the period 01.04.2019 to 31.03.2020		B	Pension for the period 01.04.2019 to 31.03.2020	
1	Basic Pension as on 01.04.2019	22950	1	Basic Pension as on 01.04.2019	8780
2	DR @0%	0	2	DR @141%	12380
3	Fixed Medical Allowance (pre-revised rate)	300	3	Fixed Medical Allowance	300
4	Pension per month with allowances	23250	4	Pension per month with allowances	21460
5	Total Pension (Sl.4 X 12 months)	279000	5	Total Pension (Sl.4 X 12 months)	257520

Total arrear pension payable:-

Total arrear pension payable	(A5 - B5)	Rs. 21480
1 st instalment (1 st October 2019)		Rs. 10740
2 nd instalment (31 st March 2020)		Rs. 10740

V. D. Pharyugan