

# MANIPUR GAZETTE

## E X T R A O R D I N A R Y P U B L I S H E D B Y A U T H O R I T Y

No. 314

Imphal, Thursday, February 19, 2026

Magha 30, 1947)

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

#### C O R R I G E N D U M

Imphal, the 21<sup>st</sup> November, 2025

No.37/16/2025-e-FD: Please read the following figures occurring at para 1 and 2 of Illustration of Office Memorandum of even number dated 28/10/2025 as :

1. Consider an employee with the following details-

<b>EMPLOYEE DETAILS</b>		
Last Basic pay just before retirement	Rs. 1,00,000/ – p.m.	(i)
DA @ 12%	Rs.12,000/ – p.m.	
Total emoluments (Basic+ D.A)	Rs. 1,12,000/ –	(ii)
Pension	50% of Last Basic Pay = Rs. 50,000 / – p.m.	
DR on pension @ 12%	Rs. 6,000/- p.m.	
Pension + DR	Rs. 56,000 / – p.m.	(iii)

Note: DA and DR are as per rates prevalent at the time of retirement of the employee.

2. Total emoluments which this retired employee with above details will be receiving after being re-engaged illustrated below-

Emoluments payable = Last Basic - Pension	(i) of Para 1 above – Pension =Rs. 1,00,000 - 50,000 =Rs. 50,000 / – p. m.	(iv)
Total emoluments to the retired employee	(iii) + (iv) =Rs. 56,000 + 50,000 =Rs. 1,06,000/-	(v)

**IN PLACE OF**

**Illustration** of Office Memorandum No.37/16/2025-c-FD, dated 28<sup>th</sup> October, 2025.

1. Consider an employee with the following details-

<b>EMPLOYEE DETAILS</b>		
Last Basic pay just before retirement	Rs. 1,00,000/ – p.m.	<b>(i)</b>
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Pension	50% of Last Basic Pay = Rs. 50,000 / – p.m.	
DR on pension @ 12%	Rs. 6,000/- p.m.	
Pension + DR	Rs. 56,000 / – p.m.	<b>(iii)</b>

Note: DA and DR are as per rates prevalent at the time of retirement of the employee.

2. Total emoluments which this retired employee with above details will be receiving after being re-engaged illustrated below-

Emoluments payable = Last Basic - Pension	(ii) of Para 1 above – Pension =Rs. 1,00,000 - 50,000 =Rs. 50,000 / – p. m.	<b>(iv)</b>
Total emoluments to the retired employee	(iii) + (iv) =Rs. 56,000 + 50,000 =Rs. 1,06,000/-	<b>(v)</b>

ASEM RANGINA CHANU,  
Deputy Secretary (Finance),  
Government of Manipur.