

 <p>കെ.എസ്.ഇ.ബി. കേരളത്തിന്റെ ഊർജ്ജം</p>	<p align="center">KERALA STATE ELECTRICITY BOARD LIMITED (Incorporated under the Indian Companies Act, 1956) Reg. Office: Vidyuthi Bhavanam, Pattom, Thiruvananthapuram – 695 004, CIN :U40100KL2011SGC027424, website: www.kseb.in Corporate Office (Audit) 5th Floor, Vidyuthi Bhavanam, Pattom, Thiruvananthapuram – 695 004, Phone No. : 0471-2514552, Fax : 0471-2448584 Email : cia@ksebnnet.com</p>
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No.CIA/Pension Audit/Audit Circular-1/2013/2016

Dated: 23/3/2016

AUDIT CIRCULAR

Sub:- Revision of pension and allied benefits to the pensioners of K.S.E.Board Ltd. -
Audit Circular issued – reg.

- Ref:-
- 1) B.O. (FB) No: 2748/2008 (PS I 1428/2007 dated 11/11/2008
 - 2) B.O. (FM) No: 3246/2010 (PS I 6806/2008 dated 10/12/2010
 - 3) B.O. (FB) No: 642/2011 (PS I/Pension Revision/2011dated 28/2/2011
 - 4) B.O. (FB) No: 1313/2011 (PS I/ Gratuity / TVPM/2006 dated 24/5/2011
 - 5) B.O.(MF) 1099/2011 (PS I/Pension Revision/2011 dated 31/5/2012
 - 6) B.O. (FB) No: 1152/2012 (PS I/Gratuity /TVPM/2006 dated 5/6/2012
 - 7) G.O. (P) No: 9/216 (Fin) dated 20/1/2016
 - 8) Long Term Settlement dated 17/2/2016 of Workmen, KSEB.
 - 9) B.O. (DB) No: 640/2016/PS I 3764/2015/ dated 26/2/2016
 - 10) B.O.(FTD) No: 703/2016 (PS I/Pension Revision 2016 dated 2/3/2016
 - 11) B.O. (FTD)No: 746/2016 (PS I 3764/2015 TVPM dated 3/3/2016
 - 12) B.O. (FTD) No: 768 (PS I/Pension Revision/2016) dated 04/03/2016
 - 13) B.O.(FTD) No: 963/2016 (PSI/Pension Revision/2016) dated 23/3/2016

1. Introduction

The Board, vide B.O (FTD) No.768 (PS-I/Pension Revision/2016) dated 4/3/2016 (Annexure I) has revised the rates of Pension and other related benefits to the Pensioners/Family pensioners of the Board based on the Government Order read as paper (7) above.

The following instructions/guidelines are issued for revision of Pensionary benefits to the Pensioners/Family Pensioners of the Board in accordance with the provisions of the Board Order read as paper 12 above.

2. Date of Effect

The revision of Pension/Family Pension and allied benefits will have effect from 1.7.2013 and 1.8.2013 for officers and workmen respectively, unless otherwise specified in this circular. One Rank One Pension benefit shall notionally be

effected from 1.7.2003/1.8.2003 onwards (as the case may be) and the monetary benefit by virtue of this notional fixation shall be given only w.e.f. 1.7.2013/1.8.2013 (as the case may be).

3. Service Pension – Rate, Minimum and Ceiling

3.1 The present system of computation of pension at 50% of the average of last ten months pay in all cases subject to the satisfaction of conditions for earning full pension or part thereof will continue.

3.2 Last ten months pay for the purpose of average emoluments for pension, in respect of Officers/Workmen who retired from service and who, during the part of the said period of 10 months, drew pay in the pre-revised scale will be computed as per B.O. (FTD) No: 963/2016 (PSI / Pension Revision/ 2016) dated 23/3/2016 ie. their pay in the pre-revised scale will be enhanced notionally by adding the percentage of DA merged to the Basic pay as per relevant LTS and Officers' Pay Revisions from 2003 onwards. The average emoluments shall be calculated notionally up to 30.6.2013/31.7.2013 and the monetary effect shall be given from 1.7.2013/1.8.2013 as the case may be.

The percentage of Dearness Allowance merged to the Basic pay as per relevant pay revisions is as follows.

LTS/PAY REVISIONS	Rate of DA merged
2003	59%
2008	45%
2013	84.253%

3.3 Minimum and maximum of Ceiling of Service pension after Pay revision / Pension revision

The minimum and maximum Service pension will be enhanced based on the revised pay/pension as follows.

	Existing Pension per month	Revised Pension per month	Date of effect
(i) <u>For officers</u>			
Minimum	4100	8500	1.7.2013
Maximum	27655	58040	1.7.2013
(ii) <u>For Workmen</u>			
Minimum	4100	8500	1.8.2013
Maximum	27655	58040	1.8.2013

4 Family Pension Rate – Minimum and Ceiling

The normal rate of Family Pension will continue as 30% of last pay.

The minimum and maximum family pension will be enhanced based on the revised pay/pension as follows:

	Existing Pension per month	Revised Pension per month	Date of effect
(i) <u>For officers</u>			
Minimum	4100	8500	1.7.2013
Maximum	16593	34825	1.7.2013
(ii) <u>For workmen</u>			
Minimum	4100	8500	1.8.2013
Maximum	16593	34825	1.8.2013

5. REVISION OF PENSION / FAMILY PENSION IN RESPECT OF OFFICERS WHO RETIRED / EXPIRED WHILE IN SERVICE ON OR AFTER 1.7.2013 AND WORKMEN WHO RETIRED / EXPIRED WHILE IN SERVICE ON OR AFTER 1.8.2013

- 5.1 Pensionary benefits/family pension will be calculated with reference to the revised pay introduced with effect from 1.7.2013/1.8.2013 to Officers/Workmen (as the case may be) as per Board Order read as paper 9 above.

- 5.2 Dearness Relief on the revised pension/family pension is admissible at the rate as shown below (see Para 2.7 of Board Order dated 4.3.2016)

Sl. No:	Date of Effect	Percentage of increase in DR	Total DR applicable
1	01.01.2014	5%	5%
2	01.07.2014	4%	9%
3	01.01.2015	3%	12%
4	01.07.2015	3%	15%
5	01.01.2016	3%	18%

- 5.3 If the sum total of revised pension /Family pension and its Dearness Relief from 1.7.2013/1.8.2013 by applying revised Dearness Relief rates calculated based on AICPI (IW) is lower than the sum total of pre-revised Pension/ Family Pension and its applicable Dearness Relief up to the date of pension revision order dated 4.3.2016, the drop to that extent shall be protected only for the purpose of claiming arrears of pension.
- 5.4 The Special pay sanctioned to various posts in lieu of higher time scale shall be counted for calculating pension.
- 5.5 In the case of employees who retired from service on or after 1.7.2013/1.8.2013 and whose average emoluments spread over to pre and post revised periods and have the eligibility of full pension and if the pension calculated at the time of retirement is less than 50% of the revised scale of pay from which they retired, 50% of the minimum of the revised scale of pay (Minimum Assured Pension) shall be ensured. For those who are not eligible for full pension, the proportion of full pension based on the length of qualifying service shall be ensured.
- 5.6 The terminal earned leave surrender shall be calculated based on revised salary.

6. REVISION OF PENSION IN RESPECT OF OFFICERS WHO RETIRED /EXPIRED PRIOR TO 1.7.2013 AND WORKMEN WHO RETIRED /EXPIRED PRIOR TO 1.8.2013

6-1 Pension in respect of officers and workmen shall be revised with effect from 1.7.2013 and 1.8.2013 respectively based on the following:

- 6.1.1. a) Existing Basic pension as on 30.6.2013/31.7.2013 (as the case may be),
b) Fitment benefit @18% of the basic pension as per 'a' above. If it involves fraction of a rupee, it shall be rounded off to the next higher rupee.
c) Dearness Relief @84.253% of the basic pension as per 'a' above (as the case may be) rounded off to the next higher rupee.
- 6.1.2. The total amount arrived at by adding the para 6-1.1.a, b, and c above will be the revised basic pension as on 1.7.2013/1.8.2013 (as the case may be).
- 6.1.3. If, in any case, the amount so arrived at is less than the revised minimum pension ie: Rs.8500/-, it shall be stepped up to the level of the revised minimum pension and the maximum amount of pension shall be limited to Rs.58040/-with effect from 1.7.2013/1.8.2013. (See para.1.1 of the B.O. dated 4.3.2016)
- 6.1.4. Dearness Relief on the revised pension is admissible at the rate as shown in the para 5.2 above.
- 6.1.5. The fixation of pension shall be subject to the provision that in the case of pensioners having qualifying service of 30 years and above, the revised pension so arrived at shall not be less than 50% of the minimum of pay in the corresponding revised scale of pay of the post from which the pensioner retired. The pension shall be proportionately reduced, where the pensioner had less than the maximum required service, ie. 30 years, according to the length of qualifying service.

6.1.6. In cases where the pensioners having qualified service of 30 years and above, if the revised pension arrived as per para 6.1.2 above is less than 50% of the minimum of the corresponding revised scale of pay of the post from which the pensioner retired, the pension shall be stepped up to 50% of the minimum of the revised scale of pay.

6.1.7. Revised pension as per para 6.1.2 above is not commutable.

6-2 Service Pension in respect of officers and workmen who retired before 1.7.2003 and 1.8.2003 respectively and those who retired during the period from 1.7.2003/ 1.8.2003 to 30.6.2008/ 31.7.2008 shall be revised in tune with the OROP scheme as follows.

6.2.1. The basic service pension as on 1.7.2003/1.8.2003 (as the case may be) shall be calculated based on the following as per BO read as paper 1st above:

- a. The basic service pension as on 30.6.2003/31.7.2003 (as the case may be)
- b. Fitment benefit @ 6% (minimum ` 200) of the basic pension as per 'a' above, rounded off to the next higher rupee.
- c. Dearness Relief @ 59% of the basic pension as per 'a' above, rounded off to the next higher rupee.

6.2.2. The total amount arrived at by adding para 6.2.1 a, b, and c above will be the revised basic pension as on 1.7.2003/1.8.2003 (as the case may be)

6.2.3. The minimum amount of service pension calculated above shall be `2400/- and the maximum amount shall be limited to `16,875/-.

6.2.4. The following method shall be adopted for calculation of OROP amount as on 1.7.2003/1.8.2003.

- i. Calculate the qualifying service for pension.
- ii. Identify the corresponding revised pay scale as on 1.7.2003/1.8.2003 (as the case may be) as per schedule III of the Board Order dated 4.3.2016
- iii. Calculate the OROP as per the principles envisaged in the B.O (FM) No. 3246/2010(PSI/6806/2008) dtd.10.12.2010 (Annexure-II)

6.2.5 The calculated OROP amount as per para 6.2.4 above or the Service pension calculated as per para 6.2.2 above whichever is higher shall be their notional basic pension as on 30.6.2008/31.7.2008. The amount so arrived at shall be subjected to revision as on 1.7.2008/ 1.8.2008.

6.2.6. The basic service pension as on 1.7.2008/1.8.2008 (as the case may be) shall be calculated based on the following as per B.O read as paper 5 above:

- a. The basic service pension as on 30.6.2008/31.7.2008 (as the case may be)
- b. Fitment benefit @ 12% of the basic pension as per 'a' above, rounded off to the next higher rupee.
- c. Dearness Relief @ 45% of the basic pension as per 'a' above, rounded off to the next higher rupee.

6.2.7. The total amount arrived at by adding para 6.2.6 a, b , and c above will be the revised basic pension as on 1.7.2008/1.8.2008,(as the case may be)

6.2.8. The minimum amount of service pension calculated above shall be ` 4100/- and the maximum amount shall be limited to ` 27,655/-.

6.2.9. The OROP amount as on 1.7.2008/1.8.2008 (as the case may be) shall be calculated by adopting the following principles contained in the Board Order read as paper 5 above.

- i) Calculate the qualifying service for pension.
- ii) Identify the corresponding revised pay scale as on 1.7.2008/1.8.2008. (As per Schedule III of the BO dated 4.3.2016.
- iii) Calculate the OROP as follows.

Minimum of the scale /2 X Qualifying Service /30. (Rounded off to the next higher rupee.)

6.2.10. The calculated OROP amount as per para 6.2.9 above or the Service Pension calculated as on 1.7.2008/1.8.2008 as per para 6.2.7 above, whichever is higher shall be taken as the Basic pension as on 30.6.2013/31.7/2013 (as the case may be). The amount so arrived at shall be subjected to revision as on 1.7.2013/1.8.2013.

6.2.11. The total basic pension arrived at as on 30.6.2013/31.7.2013, as above shall be revised as per para 6.1.1. and 6.1.2 above. The fixation of pension shall be subject to the provision that in the case of pensioners having qualifying service of 30 years and above, the revised pension so arrived at shall not be less than 50% of the minimum of pay in the corresponding revised scale of pay of the post from which the pensioner retired. The pension shall be proportionately

reduced where the pensioner had less than the maximum required service ie 30 years, according to the length of qualifying service.

6.2.12. All the above revisions up to 30.6.2013/31.7.2013 shall have notional effect only. However, the benefit already given in the revised pay scale due on 1.7.2008/1.8.2008 with effect from 1.4.2010 on account of One Rank One Pension Scheme shall not be recovered /adjusted against any amount due to them.

6.2.13. In case of pensioners having qualifying service below 30 years, proportionate pension indicated in Schedule I of the B.O dated 4.3.2016 is admissible. Proportionate pension means the maximum pension admissible for any particular stage multiplied by the Qualifying Service Factor (QS/30).

6.2.14. If the post held by the pensioner at the time of retirement /death while in service is no longer in existence in the KSEB Limited or if the category to which the pensioner belonged have moved over to other scales of pay after his retirement /death while in service or if the designation of the post has changed in such a way that it is no longer possible to ascertain as to which is the revised scale corresponding to the post from which the pensioner /employee retired /expired while in service, the revised basic pension shall be fixed based on the corresponding scale of pay, over successive pay revisions, as indicated in Schedule III of B.O dated 4.3.2016.

6.2.15. The provisions contained in para 6.2.1 to 6.2.13 above shall not apply to Ex gratia pensioners.

6.2.16. In respect of those who are in receipt of Compassionate Allowance, components contemplated in para 6.1.1 above are applicable. But they are not eligible for the benefits contemplated in (para 6.2.13 above).

7. REVISION OF FAMILY PENSION IN RESPECT OF OFFICERS WHO RETIRED / EXPIRED WHILE IN SERVICE PRIOR TO 1.7.2013 AND WORKMEN WHO RETIRED / EXPIRED WHILE IN SERVICE PRIOR TO 1.8.2013.

7-1 Family pension in respect of officers/workmen shall be calculated with effect from 1.7.2013 and 1.8.2013 respectively, based on the following:

- 7.1.1. a. The existing basic family pension as on 30.6.2013/31.7.2013 (as the case may be).
- b. Fitment benefit of 18% of the basic family pension as per 'a' above. If it involves fraction of a rupee, it shall be rounded off to the next higher rupee.
- c. Dearness Relief @ 84.253% of the basic family pension as per 'a' above on 30.6.2013/ 31.7.2013, rounded off to the next higher rupee.
- 7.1.2. The total amount arrived at by adding para 7-1.1 a, b and c above will be the revised family pension as on 1.7.2013/1.8.2013 (as the case may be).
- 7.1.3. If the amount so arrived at is less than the revised minimum family pension ie; ` 8500/- the same shall be stepped up to ` 8500/-.and the maximum shall be limited to Rs.34825/- (ie: 30% of the maximum pay `116080) w.e.f 1.7.2013/1.8.2013. The revision as above is applicable to both normal and higher rates of family pension.
- 7.1.4. In the case of normal family pension, if the total family pension calculated as per para 7.1.2 above is less than the family pension corresponding to the minimum of the corresponding revised scale of pay of post from which the pensioner retired / expired while in service, as indicated in Schedule II of the B.O dated 4.3.2016, it shall be stepped up to the corresponding amount in Schedule II of the BO dated 4.3.2016 subject to a minimum of Rs.8500/-. For determining the corresponding revised scale of the post from which the pensioner retired/ expired while in service the provisions of para 6.2.14 above shall apply.
- 7.1.5. In the case of those drawing family pension at the minimum rate and the required details are not available for revised calculation, it shall be fixed at the minimum family pension ie., Rs.8500/- per month.

7.1.6. Dearness Relief on the revised family pension is admissible at the rate as shown in the table mentioned at Para 5.2 above.

7.2 Revision of family pension in respect of officers and workmen who retired /expired while in service prior to 1.7.2003 and 1.8.2003 respectively and those who retired/expired while in service during the period from 1.7.2003/1.8.2003 to 30.6.2008 /31.7.2008 in tune with the OROP scheme

7.2.1. The basic family pension as on 1.7.2003 /1.8.2003 (as the case may be) shall be calculated based on the following as per BO read as paper 1 above:

- a. The basic family pension 30.6.2003/31.7.2003 (as the case may be).
- b. Fitment benefit @ 6% (minimum ` 200) of the basic family pension as per 'a' above, rounded off to the next higher rupee.
- c. Dearness Relief @ 59% of the basic family pension as per 'a' above, rounded off to the next higher rupee.

7.2.2. The total amount arrived at by adding para 7.2.1.a.b.and c above will be the basic family pension as on 1.7.2003/1.8.2003 (as the case may be)

7.2.3. The minimum amount of family pension calculated above shall be ` 2400/- and the maximum amount shall be limited to ` 10,125.

7.2.4. The following method may be adopted for calculation of family pension as on 1.7.2003 /1.8.2003 as per OROP scheme.

- i) Identify the corresponding revised pay scale as on 1.7.2003/1.8.2003 (as the case may be) as per Schedule III of B.O. dated 4.3.2016.
- ii) Calculate the family pension as per OROP relying on the principles envisaged in the BO (FM) No.3246/2010 (PSI/6806/2008) dated 10.12.2010.

7.2.5. The calculated OROP amount as per para 7.2.4 or the family pension calculated as per para 7.2.2 above whichever is higher shall be their basic family pension as on 30.6.2008/31.7.2008. The amount so arrived at shall be subjected to revision as on 1.7.2008/1.8.2008.

7.2.6. The basic family pension as on 1.7.2008/1.8.2008 (as the case may be) shall be calculated based on the following as per B.O read as paper 5 above.

- a. The basic family pension as on 30.6.2008/31.7.2008. (as the case may be)
- b. Fitment benefit @ 12% of the basic family pension as per 'a' above, rounded off to the next higher rupee.
- c. Dearness Relief @ 45% of the existing basic family pension as per 'a' above rounded off to the next higher rupee.

7.2.7. The total amount arrived at by adding para 7.2.6 a, b, and c will be the basic family pension as on 1.7.2008/1.8.2008 (as the case may be)

7.2.8. The minimum amount of family pension calculated above shall be ` 4100/- and the maximum amount shall be limited to ` 16,593/-.

7.2.9. The family pension as per OROP scheme as on 1.7.2008/1.8.2008 (as the case may be) shall be calculated by adopting the following method.

- i) Identify the corresponding revised pay scale as on 1.7.2008/1.8.2008 (as the case may be), as per Schedule III of B.O. dated 4.3.2016.
- ii) Calculate the family pension @ 30% of minimum of scale of pay (limited to Service Pension) rounded off to the next higher rupee.

7.2.10. The calculated OROP amount as per para 7.2.9 above or the family pension calculated as on 1.7.2008/1.8.2008 as per para 7.2.7 above, whichever is higher shall be taken as the basic family pension as on 30.6.2013/31.7.2013 (as the case may be). The amount so arrived at shall be subjected to further revision as on 1.7.2013/1.8.2013 (as the case may be).

7.2.11. The total basic family pension arrived at as on 30.6.2013/31.7.2013, as above may be revised as per para 7.1.1 and 7.1.2 above. The above amount so arrived may be revised in accordance with the provisions stipulated at para 7.1.3 to 7.1.5 above.

7.2.12. All the above revisions up to 30.6.2013/31.7.2013 shall have notional effect only. However the benefit already given in the revised pay scale due on 1.7.2008/ 1.8.2008 with effect from 1.4.2010 on account of One Rank One Pension Scheme shall not be recovered / adjusted against any amount due to them.

8. Gratuity

- 8.1 Gratuity shall be paid as per the provisions of the Payment of Gratuity Act 1972, subject to a maximum amount of ` 10, 00,000/-.
- 8.2 The continuous service rendered in K.S.E.Board Ltd. alone will be eligible for reckoning gratuity as per the Payment of Gratuity Act, 1972.

9. Commutation of Pension and restoration of Commuted Portion of Pension

- 9.1 The existing rate of 40% of the Basic pension for commutation of pension will be continued.
- 9.2 The existing rate of commutation of pension based on the revised pay implemented vide Board Order read as (9) and (11) above) shall be applicable in the case of retirement on or after 1.4.2016 only.
- 9.3 The existing commutation factor and period of restoration shall be continued.
- 9.4 Commuted portion shall be restored after 12 years from the date of commutation, as it exists now where commutation is done at retirement at the age of 56. In other cases, the turn for restoration will be determined with reference to the commutation factor (rounded) adopted in each case as at present. Commuted portion shall be recovered from the next month of payment of commuted value.

10. Medical Allowance to pensioners and family pensioners

Medical allowance now being paid to the pensioners/family pensioners at the rate of ` 300/- per month will be continued.

11. EX-GRATIA PENSIONERS

11.1 Ex-gratia pension is revised with effect from 1.7.2013/1.8.2013 as follows:

Completed year of qualifying service	Consolidated amount (` Per month)		Ex Gratia Family Pension With effect from 1/7/2014
	Existing	Revised	
9 years	4050	7650	2295
8 years	3600	6800	2040
7 years	3150	5950	1785
6 years	2700	5100	1530
5 years	2250	4250	1275
4 years	1800	3400	1020
3 years & below	1350	2550	765

11.2 The above rates are applicable to all ex-gratia pensioners irrespective of their date of retirement.

11.3 Ex-gratia Family Pension will be sanctioned to the Ex-gratia Pensioners with effect from 1/7/2014. Ex-gratia family pension shall be paid to spouse of the ex-gratia pensioner only up to the date of re-marriage or death whichever is earlier.

11.4 Those who are eligible for Ex gratia Family Pension shall produce duly filled application in Form No: 6 of Part III of KSR along with identification particulars and Descriptive Roll, 2 passport size photographs of the applicant, legal heirship certificate, Death Certificate of the deceased pensioner, self declaration as per BO dated 4.3.2016 and attested copy of pension payment order through respective Account Rendering Units to the Accounts Officer (Pension Sanction), O/o the Chief Engineer (HRM), Vidyuthi Bhavanam, Pattom, Thiruvananthapuram.

11.5 Ex gratia pensioners and Ex gratia Family Pensioners are entitled to Dearness Relief on Ex gratia pension/ Ex gratia Family Pension with effect from 1.1.2014 /1.7.2014 as per the table shown at para 5.2 above.

12. Mode of Payment of arrears

12.1. The arrears on account of Pension and other benefits shall be disbursed in three consecutive half yearly instalments beginning from 1/5/2016.

12.2. Arrears in respect of pensioners who have completed 75 years of age as on the date of Board Order (4.3.2016) and in respect of family pensioners shall be disbursed in lump during June 2016.

13. General

13.1. Revision of pension and pensionary benefits in respect of all pensioners who retired before 1.7.2013/1.8.2013 (Service pensioners, Family pensioners, Ex-gratia pensioners) shall be done at the ARUs concerned. All pensioners shall submit application for revision of pension (Appendix-I of BO dated 4.3.2016) in duplicate to the concerned Heads of Account Rendering Units from where they are drawing pension / family pension.

13.2 In the case of officers/workmen retired on or after 1.7.2013 / 1.8.2013 (as the case may be) pension revision shall be done at the office of the Accounts Officer, Pension Sanction, O/o the Chief Engineer (HRM), Vidyuthi Bhavanam, Thiruvananthapuram.

13.3 The revision of pension of the pensioners whose average emoluments for calculation of pension are subjected to revision as per para 3.2 above shall also be done at the office of the Accounts Officer, Pension Sanction.

13.4. In the case of pension requiring revision on the basis of fixation of pay in the revised scale of pay, pay fixation statement, revised LPC, application for revision of pension (Appendix-I of BO dated 4.3.2016), declaration in form given in Appendix-II of BO dated 4.3.2016 etc may be forwarded to the Accounts Officer (Pension Sanction), Office of the Chief Engineer (HRM), Vidyuthi Bhavanam, Thiruvananthapuram, along with Service Book for sanctioning the revised pension. In all cases, after sanctioning the pension revision, the Accounts

Officer (Pension Sanction), shall get the same pre-audited by the Accounts Officer (Pension Audit), O/o the Chief Internal Auditor, Vidyuthi Bhavanam, Thiruvananthapuram, in line with the BO (CMD) No.1481/2015 (PA/General/Pre-audit/2015) dated 17.6.2015. the Accounts Officer (Pension Authorization), Office of the Chief Engineer (HRM) shall authorize the payment.

- 13.5. Excess payment, if any, made on account of revision of pensionary benefits, Dearness Relief, payment made on account of gratuity as per the Payment of Gratuity Act, 1972 shall be recovered from the eligible arrears accrued as per the Board Order dated 4.3.2016 and also arrears of future revision of Dearness Relief on pension without fail.
- 13.6. The Revision of pension of all pensioners will be permitted only through HRIS package. The CE (IT) will take necessary steps to provide the required module in the HRIS package at the earliest.
- 13.7. Arrears of pension revision shall be accounted in the Account Head 83.515 under the Master Trust.
- 13.8. Clarifications, if any, required related to the provisions of pension revision shall be sought from the **O/o of the Accounts Officer (Pension Audit), Corporate Office - (Audit), Vidyuthi Bhavanam, Pattom, Thiruvananthapuram, Pin-695004, Contact No. 0471-2514552.**

CHIEF INTERNAL AUDITOR

ACC:-

1. ANNEXURE I - B.O. dated 4.3.2016
2. ANNEXURE II -B.O. dated 10.12.2010
3. Illustrations 1-8

To

The Secretary (Administration), K.S.E.Board Ltd.
The Chief Engineer (HRM), K.S.E.Board Ltd.
All Chief Engineers (Ele & Civil)
The Accountant General (Audit), Kerala with covering letter
The Chief Vigilance Officer
The LA & DEO
The Financial Adviser
All Dy.Chief Engineers (Ele & Civil)
The Chief Personnel Officer
The Chief Public Relation Officer.
The Senior Accounts Officer (Admn.), O/o the CE (HRM).
The Special Officer (Revenue)
All Executive Engineer (Ele. & Civil).
The Accounts Officer (Estt.). O/o the CE (HRM).
The Accounts Officer, Pension Sanction, O/o the CE (HRM).
The Accounts Officer, Pension Authorization, O/o the CE (HRM).
All Regional Audit Officers.
All Account Rendering Units.

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The TA to Director (Transmission & System Operation).
The TA to Director (Corporate Planning & Supply Chain Management).
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