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"Data provided are for general guidance only. Errors and omissions if any may please be reported."

Income Tax For Financial Year 2025-2026

(Assessment Year 2026-2027) For Individuals

	Old Tax Regime			New Tax Regime
Particulars	Individual resident aged below 60 years	Senior Citizens (Age 60 years or more)	Super senior Citizens (Age 80 years or more)	All Citizens
Upto Rs 2,50,000	0	0	0	0
Rs 2,50,001 - Rs 3,00,000	5 %	0	0	0
Rs 3,00,001- Rs 4,00,000	5 %	5 %	0	0
Rs 4,00,001- Rs 5,00,000	5 %	5 %	0	5 %
Rs 5,00,001- Rs 8,00,000	20 %	20 %	20 %	5 %
Rs 8,00,001- Rs 10,00,000	20 %	20 %	20 %	10 %
Rs 10,00,001-Rs 12,00,000	30 %	30 %	30 %	10 %
Rs 12,00,001- Rs 16,00,000	30 %	30 %	30 %	15 %
Rs 16,00,001 - Rs 20,00,000	30 %	30 %	30 %	20 %
Rs 20,00,001 - Rs 24,00,000	30 %	30 %	30 %	25 %
Above Rs 24,00,000	30 %	30 %	30 %	30 %
Standard Deduction	50,000	50,000	50,000	75,000
Rebate u/s 87A	12500 (Income-upto 5 lakhs)	12500 (Income-upto 5 lakhs)	12500 (Income-upto 5 lakhs)	60000 (Income- upto 12 lakhs)
Family pensioner's Standard Deduction	Rs 15,000 (Maximum allowed)	Rs 15,000 (Maximum allowed)	Rs 15,000 (Maximum allowed)	Rs 25,000 (Maximum allowed)
Health and Education Cess	4 %	4 %	4 %	4 %
Other Deductions allowed	Section 80C(PPF,LIC,ELSS,EPF) - Upto Rs 1.5 Lakh, Section 80D(Medical Insurance)- Rs 25k / Rs 1 L, HRA,Leave Travel Allowance, Home Loan Interest- Rs 2L, Section 80 CCD(2) NPS-Employer Contribution- Max 14 % of Basic+DA Section 80CCD(1B)- NPS-Self Contribution- Rs 50k additional, Section 80(E) Education Loan Interest			Section 80 CCD(2) NPS-Employer Contribution- Max 14 % of Basic+DA

Pay structure of Engineers (With effect from 1.7.2018)

Master Scale : 59100-2300/1-61400-2500/6-76400-3000/8-100400-3400/6-120800-3600/6-142400-4000/6-166400.

Designation	Basic Pay	Cadre Pay
Chief Engineer	114000-3400/2-120800-3600/6-142400-4000/6-166400(14 years)	Rs 3500
Deputy Chief Engineer	97400-3000/1-100400-3400/6-120800-3600/6-142400-4000/4-158400 (17years)	Rs 2500
Executive Engineer	82400-3000/6-100400-3400/6-120800-3600/6-142400-4000/2-150400 (20years)	Rs 750
Assistant Executive Engineer	73900-2500/1-76400-3000/8-100400-3400/6-120800-3600/3-131600(18 Years)	Rs 600
Assistant Engineer	59100-2300/1-61400-2500/6-76400-3000/8-100400-3400/5-117400 (20 Years)	Rs 500

Amount of HRA payable				
No	Classification of Cities	Percentage of Basic Pay	Minimum (Rs.)/ Month	Maximum (Rs.)/ Month
1	A	10	2300	10000
2	B	8	2000	8000
3	C	6	1500	6000
4	D	4	1200	4000

Note : a) Class A: The corporation limits of the Cities of Thiruvananthapuram, Kollam , Kochi, Thrissur,, Kozhikode and Kannur and in addition, officers situated at the Forest Complex, Mathottam, Kozhikode and Offices situated within a radius of 3 K from civil station Kakkanadu

b) Class B: The Municipalities at District Head Quarters

c) Class C: All municipalities other than those at District Head Quarters

d) Class D: All Panchayaths

LEAVE RULES

- Earned Leave :** At One - Eleventh of the period spent on duty. Max. days that can be kept in credit - 300 days . The maximum earned leave that may be granted at a time to an officer shall be 180 days and in case for leave preparatory to retirement, the maximum earned leave that may be granted at a time shall be 300 days.
- Half pay leave :** 20 days for every completed year of service.
- Commuted leave :** Half of the Half pay leave at credit. When Commuted Leave is granted twice the amount of such leave shall be debited against the half-pay leave due.
- Leave not due :** This is half pay leave granted in advance. Maximum Admissible - 360 days during the entire service. Can be granted 90days at a time and 180 days in all except on medical grounds. Leave not due should be granted only when no other leave with allowance is available at credit of the officer and if the authority empowered to sanction leave is satisfied that there is a reasonable prospect of the officer returning to duty on the expiry of the leave and earning an equal amount of half pay leave thereafter.
- Leave Without Allowance:** may be granted to an officer in regular employment in special circumstances (a) when no other leave is by rule admissible or (b) when other leave is admissible, but the officer concerned applies in writing for the grant of leave without allowances. L.W.A. granted for taking up employment abroad or within India and Joining spouse is limited to Maximum 10 Years during the entire service. In such cases, for and during the currency of, the period of leave, the officers shall lose all service benefits such as the earning of leave including half pay leave, earned leave, pension, gratuity, increment, etc., and also promotion chances as may arise with reference to their seniority in the posts from which they proceeded on leave. They shall also lose seniority in the

higher grade/grades with reference to their juniors who might get promoted to such grade/grades before they rejoin duty. LWA on medical ground will count for increment and pension.

6. **Overstayal** : Can be granted against half pay leave even if it is supported by a medical certificate or not. The rest if any can be granted as L.W.A. The Officer is not entitled to leave salary during overstayal. Note:-Wilful absence from duty after the expiry of leave will be treated as misbehavior for the purpose of Rule 21, Part I.
7. **Special Disability**: Max. allowable period is 24 months in all(will count for pension purpose). Special disability leave may be granted to an officer who is disabled by injury intentionally inflicted or caused in, or in consequence of the due performance of his official duties or in consequence of his official position. Such leave shall not be granted unless the disability manifested itself within three months of the occurrence to which it is attributed, and the person disabled acted with due promptitude in bringing it to notice. Such leave shall be counted as duty in calculating service for pension and shall not be debited against the leave account. The period of leave granted shall be such as is certified by the medical attendant of the officer to be necessary.
8. **Study Leave** : 12 months at a stretch and 24 months in all.
9. **Maternity leave** : 180 on full pay. In case of hysterectomy, leave doesn't exceed 45 days.
10. **Hospital leave** : Admissible for certain category of employees and to the last grade employees of all departments. Hospital leave will be granted only on production by the employee concerned of a medical certificate from his authorised medical attendant to the effect that the leave recommended is necessary to effect a cure and a certificate from his head of office to the effect that the illness or injury was directly due to risk incurred in the course of official duties.
11. **Paternity Leave** : 10 days each for two children only- Will be granted for a period of 10 days during the confinement of his wife for child birth, ie up to 10 days before or up to 3 months from the date of delivery of the child, subject to production of medical certificate.
12. **Special Casual leave for the employed parents of physically/mentally challenged children**: up to 10 days in a calendar year
13. **Special Casual Leave to undergo chemotherapy /Radiation/ kidney transplantation**:
Maximum Admissible - 45 days in a Calendar year.

Rule 71, KSR Part 1: No officer who has been granted leave on medical certificate may return to duty without first producing a medical certificate of fitness in the prescribed form from a Medical Officer not below the rank of an Assistant Surgeon or the Director of Indigenous Medicine.

Rule 72, KSR Part 1: An officer on leave may not return to duty before the expiry of the period of leave granted to him, unless he is permitted to do so by the authority which granted

Joining Time on Transfer

1. When there is no change of office, No joining time allowed.
2. Change of office within 8 kms - one day (a sunday or a holiday counted as a day of this purpose)
3. When the distance between two stations exceeds 8 kms - Preparation time 6 days + journey time

Journey Time :

Aircrafts	- Actual journey time. Portion of day treated as one day
Rail 500 km	- One day
Road 150 km	- One day
River Steamer 150 km	- One day

A Sunday does not count as a day for calculation of joining time. But counted for maximum 30 days of joining time. Travel by road not exceeding 8 kms from or to a Railway station at either end does not count for joining time.

PENSION RULES

Amount of pension = $(\text{Average Emoluments for the last 10 months} \times \text{Qualifying service}) / (2 \times 30)$
For Maximum pension : 30 years (29 years and 1 day)

Pension/Family Pension (p.m)

For continuous service of 7 years (of deceased employee), family pension payable at 50% of basic pay (inclusive of Dearness pay) last drawn, (maximum of twice family pension) for seven years or till 62 years age of the employee. For death after retirement, family pension shall not exceed the pension sanctioned on retirement.

Voluntary Retirement (Retiring Pension)

Minimum Service required : 20 years of qualifying service
Grace period to be added with service : 5 years or balance left for superannuation whichever is less
Death cum Retirement gratuity Amount : $(\text{Last pay} + \text{Proportionate DA}) \times \text{QS} / 2$
(Limited to 33 years, Maximum Amount = Rs. 20 lakh)

Death in service

In the First year of service : Two months emoluments
Between one year and five years : 6 months emoluments
After five years of service : Min. 12 times the emoluments last-drawn
Maximum Commutable Pension : 40% of Basic Pension
Commuted Value (Max) at 57 yrs = $40\% \text{ Pension} \times 12 \times 11.10$ (From 1.9.2007)
(CF-Commutation factor - from Pension Commutation table)
(Note: Medical examination is not required if commutation is effected within one year of retirement.)

National Pension System (NPS)

The National Pension System (NPS) was implemented in the Board on 09.04.2013 by adopting the GO (P) No.20/2013/Fin Dated 07.01.2013. All employees appointed in the service of the Board from 01.04.2013 onwards come under the coverage of NPS. Vide GO (P) No. 81/2014/Fin Dated 24.02.2014, the Government Provident Fund (Kerala) Rules, 2011 were made applicable to those employees who come under the coverage of the NPS.

One Rank One Pension Scheme (OROP)

Vide B.O (FM) No. 3246/2010 (PSI/6806/2008) dated TVM 10.12.2010, the Pension of service pensioners/family pensioners who retired/expired on or before 30.06.2003/31.07.2003 shall only be revised as per the one rank one pension (OROP) Scheme w.e.f. from 01.04.2010 only. As per OROP Scheme notional basic pension as on 30.06.2008/31.07.2008 will be fixed as shall be further revised based on the revised pay scales due from 01.07.2008/01.08.2008 and the basic pension thus arrived at finally shall be the basic pension as on 30.06.2013/31.07.2013.

REVISED PENSION
(B.O(FTD)No. 768 (PS-IPension Revision /2016 dated TVM 04.03.2016)

Pension	Family	DCRG	Commuted Value of pension	Medical Allowance	Ex-gratia pension/ Family Pension	Part time contingent Pension Pension
Minimum pension Rs. 8500 + DR	Minimum FP Rs. 8500 + DR	Value = $\frac{[(\text{Pay} + \text{DA}) \times 15 \times (\text{QBS})]}{26}$ *QBS - Qualifying Board Service Limited to Rs.20,00,000/-	The existing rate of 40% of the basic pension based on the revised pay shall be admissible in the revised scale of pay of workmen/officers w.e.f 1.07.2013/-01.08.2013 and shall be applicable only in the case of retirement on or after 01.04.2016, as the case may be.	Rs. 300/- per Month	Ex-gratia pension is revised w.e.f. 01-07-2013 & the newly introduced Ex-gratia Family pension shall have effect from 01.07.2014 only Completed year of qualifying service Ex-gratia pension Ex-gratia Family pension	Service Pension Minimum Rs.4400/- Maximum Rs.10113 /- w.e.f. 1.8.2013
Maximum Pension is Rs. 58040 + DR w.e.f. 1.7.2013 for officers/ 1.8.2013 for workmen	Maximum FP Rs. 34825 + DR w.e.f. 1.7.2013 for officers/ 1.8.2013 for workmen				9 years Rs. 7650/- Rs.2295/- 8 years Rs. 6800/- Rs.2040/- 7 Years Rs. 5950/- Rs. 1785/- 6 years Rs. 5100/- Rs.1530/- 5 years Rs. 4250/- Rs. 1275/- 4 years Rs. 3400/- Rs.1020/- 3 years and below Rs. 2550/- Rs.765/-	Family Pension Minimum Rs.2550/- Max. Rs. 6068/-

RIGHT TO INFORMATION

Sl.No	Office	Asst. Public Infm. Officer (APIO)	Public Infm. Officer (PIO)	Appellate Authority (A.A.)
1.	Ele. Section	---	Senior Supdt.	Asst. Exe. Engineer
2.	Ele. Sub. Division	Sub Engineer	Asst. Exe. Engineer	Exe. Engineer
3.	Ele. Division	Asst. Exe. Engineer	Exe. Engineer	Deputy Chief Engineer
4.	Ele. Circle	Asst. Admn. Officer	Exe. Engineer	Deputy Chief Engineer
5.	Office of CE	Asst. Engineer / Asst. Exe. Engineer (designated by CE)	Exe. Engineer	Chief Engineers/Dy. CE
6.	All other officers of KSEB	The Head of offices concerned shall himself or any other officers of that office PIO, a junior officer as APIO and the respective higher level officer (Controlling officer) shall be designated as an appellate authority who shall be senior in rank to the designated PIO.		

Exemption from disclosure of information

Information which are exempted from disclosure as per section 8 & 9 of the act shall not be furnished to the applicant.

TA & DA RATES

(B.O (FB) No.1772/08 (PSI/1303/08) dated 17.7.08

Grade	Class of Accommodation		Daily Allowance		Transfer by Special Conveyance Allowance Rate per km Rs.	Mileage Allowance	Incidental Expenses				Transfer TA		
	Railway	Road/ Public Conveyance	Inside Kerala Rs.	Outside Kerala Rs.			Rail Per Km	Deepar. Conveyance Rate per km	Public conveyance	Air Rs.	Loading Un loading charges for luggage on transfer RS	Transportation of Personal effects on transfer	
1 a (i) Actual pay Above Rs. 35625	I AC/	Super/ Delux Express	150/-	220/-	2/-	0.80	0.25	0.25	Applicable bus fare plus incidentals				2240kg
1 a(ii) actual pay Rs. 19875- 35265	II AC	Super/ Delux Express	150/-	220/-	2/-	0.80	0.25	0.25					2240 kg
1 (b) actual pay Rs. 17665-19874	II AC	Super/ Delux Express	150/-	220/-	0.80	0.80	0.25	0.25					2240kg
I (c) actual pay Rs. 16365-17664	I st class if the train does not have II AC	Express	150/-	220/-	0.80	0.80	0.25	0.25					2240 kg
II actual pay below Rs. 16365/-	I st class If the train does not have III AC		120/-	170/-		0.80	0.20	0.18					1120 kg

Note :

- (i) For family, the fare is admissible for officer grade, Children between 5 and 12 years 1/2 fare., (ii) No fare for children below 5 years.
- (iii) No incidental expenses for family (iv) Transporting charges of personal effects 3 times mileage
- (v) Mileage for family, For one member- Nil, For two members- Single the rate of the officers grade, For more than two members -Twice the rate
- (vi) Special Conveyance:
 1. Officers drawing a pay of Rs. 18315 (pre revised) and above are permitted to travel by special conveyance by road between places connected by rail.
 2. Officer below the rank of Dy. CE and equals will be permitted to travel by air only by prior sanction of the Board.
 3. Total paise will be rounded to the nearest Rupee in each T A bill

D.A. RATES FOR OFFICERS FOR JOURNEY OUTSIDE THE STATE

	Designation	Hyderabad Bangalore Bombay, Delhi, Calcutta & Chennai	In other Places Outside Kerala	Hyderabad Bangalore Bombay, Delhi, Calcutta & Chennai	In other Places Outside Kerala	Hyderabad Bangalore Bombay, Delhi, Calcutta & Chennai	In other Places Outside Kerala
1	Chairman and Full Time Directors	Actuals as per documents	Actuals	Rs. 200 + Actual Room Rent	Actuals	Night out allowance (without receipt) D.A. not admissible	
2	Chief Engineers, Secretary, FA, CVO, LA & DEO, DPR	Actuals as per documents (3 star Hotels or below)	Actuals	Rs. 150 + Actual Room Rent (Limited to Hotels having 3 star status or below)	Actuals	Rs. 938	Rs. 625
3	Deputy Chief Engineer, C.P.O., P.R.O., Addl.FA	Rs. 250 + Actual room rent (Rs. 1200 per day max.)	Rs. 100 +Actual room rent (Rs. 600 max.)	Rs. 100 +Actual room rent (Rs. 1200 max.)	Rs. 50 +Actual room rent (Rs. 600 max.)	Rs. 750	Rs. 500
4	Executive Engineer, C.A.O., Sr. A.O., S.O.R., DYSP. (Vig: Officer), Chief foreman, AOs, PO & WO	Rs. 200 +Actual room rent (Rs. 900 per day max.)	Rs. 100 +Actual room rent with an upper ceiling of Rs. 500	Rs. 100 +Actual room rent with an upper ceiling of (Rs. 900)	Rs. 50 +Actual room rent with an upper ceiling of (Rs. 500)	Rs. 625	Rs. 438
5	Assistant Executive Engineers, AE's A.A.O., Asst. Secretary P/A to A.M. SS, D.A's I & II PRO Spts. Officer, CA to CMD, RCA Supdt. Gen. Foreman. FC Supdts	Rs. 175 +Actual room rent with an upper ceiling of Rs. (700 per day)	Rs. 80 +Actual room rent with an upper ceiling of Rs. 400	Rs. 75+Actual room rent with an upper ceiling of (Rs. 700)	Rs. 35 +Actual room rent with an upper ceiling of (Rs. 400)	Rs. 500	Rs. 375

Note: Actuals to Taxi / Autorickshaw fare from residence to Air Port/Railway or Bus Station and back at the point of destination will be reimbursed. Night out allowance is increased by 25% of the existing rates. If lodging is permitted free then the eligible DA will be applicable

The Delegation of Powers of Full Time Directors and Purchase Committees

Annexure II to the BO (DB) No 449/2022 (PLNG-AEE2/2022/31) TVM, dtd 26.05.2022



Scan QR Code
for delegation
of Power

DELEGATION OF POWER

	VII	VI	V	IV	III	II	I
Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)
I	Administrative Powers						
1.01	Deputation of Officers to Government Departments / Public Sector Undertakings anywhere in India	Up to Executive Engineers/ equivalent category			Upto the rank of Dy. CE / Sr.AO/Sr.FO		All officers in and above the rank of CE / Equivalent
1.02	To order appointment/ promotion, transfers and postings of officers	Of and above the rank of Executive Engineers/ Equivalent in case of emergency subject to ratification by FTD					Of and above the rank of Executive Engineers/ Equivalent
1.03	To sanction all kinds of leave other than LWA	Of and above the rank of Executive Engineers/ equivalent category working under him/her			For all employees not referred under Director's delegation		
1.04	To Sanction Leave without allowances (LWA) to officers working to take up employment abroad / joining spouse abroad	All officers for a maximum period of 10 years during entire service			For all employees not referred under Director's delegation		
1.05	(a) Sanction to travel abroad for not taking up employment by availing leave other than LWA for a period up to 2 months in normal cases	In the rank of Dy.CE/ equivalent category			officers in and above the rank of CE/ Equivalent		

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
	(b) Sanction to travel abroad for visiting their children abroad by availing leave other than LWA for a period up to 2 months in normal cases	In the rank of Dy.CE/ equivalent category				officers in and above the rank of CE/ Equivalent		
1.06	To condone overstays of leave of officers	In the rank of EE/ equivalent category					In and above the rank of Dy CE/Equivalent	
1.07	To sanction rejoining of duty after expiry of LWA or on cancellation of LWA	Up to the rank of AEE/ equivalent category					In the rank of EE	above the rank of EE/ Equivalent
1.08	To sanction rejoining of duty within the sanctioned study leave period	Up to the rank of AEE/ equivalent category				above the rank of AEE/ equivalent		
1.09	To sanction study leave to employees of KSEBL.					Full powers		
1.10	To sanction official tours of officers outside the state by the mode of journey they are entitled	All officers under the Jurisdiction						
1.11	Deputation of employees inside India to attend training not exceeding one month		Upto 1 month for AEE / equivalent category and upto 1 week for all officers below the rank of AEE/ equivalent category			Full powers		
1.12	Deputation of employees inside India to attend course for attaining higher qualification for a period not exceeding three years						Full Powers	

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
1.13	Deputation of employees outside India to attend seminars / workshops / training / presentation of papers / course for attaining higher qualification for a period not exceeding one year, subject to concurrence of Government					Full powers		
1.14	Appointment to dependents of KSEBL employees on compassionate ground							Full powers
1.15	Adoption of Government Orders							Full powers
1.16	Sanction for correction of date of birth of the KSEBL Employees							Full powers
1.17	Fixing the staff pattern in various offices							Full powers
1.18	Abolition or keeping in abeyance posts of all categories of employees on need basis and revive posts in lieu of posts kept in abeyance without any additional financial commitment							Full powers
1.19	Creation of posts for a period not exceeding one year							Full powers
1.20	Final disposal of disputes within KSEBL relating to rank, promotion and seniority of employees	up to the rank of EE/ Equivalent				Above the rank of EE / Equivalent		

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
1.21	Sanction to take over of PWD or other roads for project works and for transferring the same to Government when the purpose is met							Full powers
1.22	To sanction withdrawals (advances) from General Provident Fund (both temporary & non-refundable) & closure of GPF account.			Of the rank of CE/FA/CIA/CS/ CPO			of all Directors	
1.23	To sanction investigation of arrears claims	All officers working under him				All officers not referred under Directors' delegation		
1.24	Write off outstandings in PF accounts when such outstandings are not due to any mistake in accounting but represent over payments established as irrecoverable for other reasons							Full powers
1.25	Grant extension of joining time on bonafide grounds beyond the period of 45 days to the candidates advised by the PSC					Full powers		
1.26	To sanction charge allowances of officers	Upto the rank of CE/ FA/CIA/CS/CPO				All other officers in corporate office not referred under Directors' delegation		
1.27	To sanction pension	Up to the rank of DyCE/ equivalent category					in and above the rank of CE or equivalent	

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
1.28	To fix the Headquarters of officers						up to EE	In and above the rank of Executive Engineer under intimation to Board
1.29	To order shifting of posts of officers for a period						All Officers for a period not exceeding 1 year	
1.30	To condone break in service of officers					Of the rank of Dy. CE / equivalent		above the rank of Dy. CE / equivalent
1.31	To accord sanction for travel of employees by air, who are otherwise ineligible to travel by air					Full powers		
1.32	To accord special sanction for medical reimbursement to the KSEBL employees						Full Powers	
1.33	To sanction educational concessions to the children of employees of the KSEBL						Full Powers	
1.34	Sanction to terminal surrender of leave					Up to the rank of Chief Engineer or equivalent	of all Directors	
1.35	Sanction payment of Arrear claim of Employees barred by limitation of time without being pre-audited owing to absence of relevant records in audit			Full Powers				
1.36	To sanction filing of suit/ appeal/petition on behalf of the KSEBL	When the valuation of which not exceeds Rs.10 Lakh, in each case		Full Powers				

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
1.37	Signing of all pleadings and papers to be filed in the courts on behalf of the KSEBL in connection with the cases to which KSEBL is a party	Full powers for matters under jurisdiction						
1.38	To order engagement of Advocates in Special cases			In the case of appointment of Advocate upto H.C		In the case of appointment of Advocate in Supreme Court		
1.39	To order satisfaction of decrees other than Electricity O.P.s	For all amounts up to Rs.10 Lakhs excluding the interest			For all amounts up to Rs.30 Lakh excluding the interest			For all amounts above Rs. 30 Lakh excluding the interest
1.40	To order satisfaction of decrees in Electricity O.P.s irrespective of the amount where there is no scope for appeal	Full Powers						
1.41	To sanction incurring expenditure on accommodation and food of VIPs, KSEBL's guests and also for mementoes presented to KSEBL's guests	up to Rs.2 Lakh			Up to Rs.5 Lakh	Up to Rs.10 Lakh		above Rs. 10 Lakh
1.42	To allocate space for various offices/officers in the buildings of the Board including rented buildings	Offices up to Divisional offices				Circle Office and Head Office		
1.43	Allocating space for various offices in the buildings of KSEBL including those in rented	Full powers under the jurisdiction						

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
1.44	Allocation of commercial space and according sanction to rent out the same to outsiders and also fixing the rent for the same							Full powers
1.45	To accord sanction to engage artists and designers to execute specific art works for publicity through media, subject to budget provision						Full Powers	
1.46	To accord sanction for taking photographs and videographs pertaining to meetings, discussions, seminars or for exhibitions/publicity, subject to budget provision	upto Rs. 5 lakhs				Up to Rs.10 Lakh		Above Rs.10 Lakh
1.47	To sanction participation in exhibitions and trade fairs					Full powers		
1.48	To open accounts in Banks/ Treasuries and to transfer Board's funds from such accounts			Full Powers				
1.49	To fix the Head Quarters	To fix the Head Quarters of Sections, Sub Divisions						
1.50	To shift posts	To shift posts upto and including the rank of Assistant Executive Engineer temporarily for a period not exceeding 6 months.						
1.51	To sanction non refundable advance and temporary advance from GFP as per rules			of Chief Engineers and Directors				

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
II	Financial Powers							
2.01	Administrative sanction to original works of capital nature	Upto Rs.20 Cr			Upto Rs.30 Cr	Upto Rs.50 Cr		Upto to Rs.100 Cr
2.02	Administrative sanction for original works of unforeseen nature.	Up to Rs.5 Lakh			Up to Rs.20 Lakh	Upto Rs.50 Lakh		Up to Rs.1 Cr
2.03	Sanction to re-appropriation of funds	To sanction re-appropriation of funds from one region to another within the same service and account head		To sanction Supplementary Grants of emergency expenditure in respect of revenue expenditure				
		Director (Planning) is authorised to sanction Re-appropriation of funds from one scheme to another / Supplementary Grants of proposals of capital expenditure with the recommendation of Director concerned and Director (Finance)						
2.04	To sanction memo of cost of works due to damages due to natural calamities/unforeseen reasons	Up to Rs.5 Lakh			Up to Rs.10 Lakh	Upto Rs.25 Lakh		Above Rs 25 Lakh
2.05	Purchase of power based on competitive tenders							Full powers
2.06	Sanction for revision of estimate							Up to 100% above original estimate limited to Rs 10 Cr.
2.07	Acceptance of tenders for works in excess over sanctioned estimates.	Up to 10% excess of PAC for the works up to Rs.25 Cr.			Up to 10 % excess of PAC for the works up to Rs.50 Cr.			Up to 10% excess of PAC for the works up to Rs.100 Cr.
2.08	To sanction excess quantity and/or extra items	Up to 15% of the original agreed PAC for works having PAC up to Rs.40 Cr.						Up to Rs 10 Cr or 25% of the agreed PAC whichever is lower

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.09	To sanction limited tender for works for reasons to be recorded	Up to Rs.1 Cr in each case						
2.10	Sanction to waiver of tender calls for works and purchase	Up to Rs.50 Lakhs in each case						Up to Rs.2 Cr in each case
2.11	Sanction to waiver of tender calls for purchase of items from OEM and/or proprietary items	Up to Rs.1 Cr in each case						Up to Rs.25 Cr in each case
2.12	To sanction purchase without quotation , for reasons to be recorded	Up to Rs.1 Lakh subject to an annual limit of Rs.10 Lakh						
2.13	Sanction for revision of rates				Up to Rs. 2 Lakh in each case.			up to 40% of originally agreed rate or prevailing schedule of rates whichever is lower
2.14	To waive irrecoverable electricity charge/un-connected minimum charges and interest thereon from the consumers				Up to Rs. 2 Lakh in each case.			Above Rs.2 Lakh in each case
2.15	To sanction write off of bad debts and losses due to theft of Board's property, damage or accidents				Up to Rs. 2 Lakh in each case			Above Rs.2 Lakh
2.16	To sanction write off of irrecoverable arrears of revenue from consumers							Above Rs.40,000

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.17	To sanction installments of current charges in respect of all categories of consumers having outstanding dues (subject to realization of applicable surcharge)			HT/EHT - up to Rs.50 Lakhs	LT - Above Rs.3 Lakh	HT/EHT - above Rs.50 Lakh		
2.18	To sanction, subject to the recovery of belated payment of surcharge, penal interest etc. in accordance with rules, extension of due date for payment of current charges			HT/EHT having outstanding dues up to Rs.50 Lakhs	LT - Full Powers	HT/EHT having outstanding dues above Rs.50 Lakh		
2.19	To sanction write off of shortage in stores during transit				Rs.2 Lakh in each case		Up to Rs. 10 Lakh in each case	
2.20	To order retention of excess over approved stock limits				Full Powers			
2.21	To sanction fixation of stock of stores in excess of the sanctioned limits				Full Powers			
2.22	To sanction write off of loss due to natural causes			up to Rs.2 Lakh in each case			Up to Rs.10 Lakhs in each case	
2.23(a)	To sanction refund of revenue for valid reasons to be recorded				Up to Rs.10 Lakh		Up to Rs.50 Lakh	
2.23(b)	To sanction refund of revenue in cases where excess remittances were made				LT-Above Rs.2 Lakh		HT/EHT - Full Powers	
2.23(c)	To sanction refund of revenue subject to relevant rules in cases when penalty is waived						Full Powers	

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.24	To sanction acquisition & transfer of land, for which there is no provision of funds in the Budget.							Up to Rs.3 Cr in each case of Acquisition and Rs.50 Lakhs in each case of land transfer
2.25	To accord sanction for repairs/maintenance of plant and equipments with the principal suppliers or their authorized agents	Up to Rs.50 Lakh in each case						Up Rs.3 Cr in each case
2.26	To sanction payment to manufacturer's service engineers/technicians towards service charges	Up to Rs.25 lakhs at a time						
2.27	For availing loan / Overdraft from Banks and Financial Institutions							Full Powers
2.28	To sanction advertisement charges for tenders and other statutory notifications, subject to budget provision	Full Powers						
2.29	To sanction special/display advertisements in souvenirs, supplements of dailies and periodicals etc, subject to budget provision	up to Rs.1 Lakh in each case				Upto Rs.3 Lakh		above Rs.5 lakh
2.30	To sanction payment of hire charges of vehicles subject to budget provision	up to Rs.1 Lakh in each case				Above Rs.1 lakh		
2.31	Sanction payment of catering or for entertainment charges limited to Budget provision	up to Rs.1 Lakh in each case				Above Rs.1 lakh		
2.32	To sanction purchase of books / periodicals subject to budget provision	Up to Rs.2 Lakh a year				Above Rs.2 lakh		

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.33	To sanction valuation of buildings to be sold out or to be purchased							Full powers
2.34	To sanction Rent for Buildings/ Godowns as per PWD SoR and norms	Up to Rs. 1 Lakh per month in each case						Above Rs.1 Lakh per month in each case
2.35	To sanction payment of compensation for improvements destroyed during execution of works other than those relating to land acquisition, subject to budget provision			Full powers				
2.36	To sanction, subject to budget provision, payment of land acquisition charges in advance necessitated before completion of land acquisition and for taking advance possession of land			Full powers				
2.37	To sanction payment of special fee for Advocates in each case			Upto Rs.5 Lakh				Above Rs.10 lakhs
2.38	To nominate the officers who are to draw bills and cheques during the absence of the FA or the Deputy Chief Accounts Officer as the case may be			Full powers				
2.39	To issue amendments to the Manual of Commercial Accounts and Audits			Full powers				

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.40	To sanction payment of arrear claim of employees barred by limitations of time without being pre-audited owing to absence of relevant records in audit			Full powers				
2.41(a)	To sanction repair and maintenance of buildings subject to budget provision	Upto Rs.5 Lakh			Up to Rs. 10 Lakh	Up to Rs.20 Lakhs		Above Rs.20 Lakh
2.41(b)	To sanction repairs of vehicles subject to budget provision	Up to Rs 2 Lakhs			Up to Rs.3 Lakh			Above Rs.3 Lakh
2.42	To accord sanction for repairs / maintenance of office equipments, furniture and fixtures etc. including IT equipment in respect of offices under his jurisdiction	Up to Rs. Rs.2 Lakh in each case					Up to Rs.10 lakh in each case	Above Rs. 10 lakh
2.43	To sanction medical advance			Up to Rs.15 Lakh			Above Rs.15 Lakhs	
2.44	To sanction reimbursement of medical expenses			Normal reimbursement			Special exemption - Full powers	
2.45	To meet contingent expenditure for various purposes	Rs.3 Lakh at a time					Up to Rs.10 Lakhs	
2.46	To purchase computer / furniture by waiving tender call or by obtaining limited quotation for the use of offices under his jurisdiction	Up to Rs.5 Lakh at a time subject to an annual limit of Rs.30 Lakh					Up to Rs.10 Lakhs	
2.47	To sanction payment of consultancy fees, expenses, retained fees for professional services, expenses and charges there of etc.	Rs.3 Lakh at a time subject to an annual limit of Rs.30 Lakh					Up to Rs.20 Lakhs	

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
2.48	To sanction payment of Auditors fees including statutory auditors, cost auditors, secretarial auditors etc.			Full powers				
2.49	To sanction payment of filing fees and expenses for compliance of the provisions of the Companies Act, 2013.			Full powers				
2.50	To sanction of One Time Settlement							Full powers
2.51	To sanction ARU status						Full powers	
2.52	To park surplus funds in banks / financial institution as deposit						Full powers	
2.53	To finally decide on the issue related to financial A/C software - SARAS			Full powers				
2.54	To decide on all matters relating to tax matters			Full powers				
III	Residuary power							
2.55	Clarification on all financial Accounting Revenue, Pension, leave, L.T.S, GPF, Master Trust, Duty payable to Government, Internal audit, Secretarial audit, Cost audit, Statutory audit, Regulatory affairs.			Full powers				
2.56	Powers to institute/ initiate enquiries/ disciplinary action against any employee of KSEBL, except Directors, notwithstanding any other delegation in any other B.O.					Full powers		

Sl. No	Powers to be exercised	By Director concerned	By Director (HRM) in consultation with Director concerned	By Director (Finance)	By Director concerned in consultation with Director (Finance)	By CMD	By CMD through Director concerned/ Director (Finance)	FTD
IV	Powers to be exercised by the Purchase Sub Committee							
2.57	To accept tenders for the purchase or manufacture of stores, plant and machinery , furniture and office equipments including computers and peripherals, fax machine, photostat machine up to Rs.20 Cr Note : Constitution of Subcommittee on Purchase shall be the following : Director (Finance)- Chairperson , Director in charge of SCM-Member , Director concerned-Member , Financial Adviser - member ,Chief Engineer(SCM)-Convener							
V	Powers to be exercised by the Purchase Committee							
2.58	To accept tenders for the purchase or manufacture of stores, plant and machinery ,furniture and office equipments including computers and peripherals, fax machine, photostat machine up to Rs.50 Cr Note : Constitution of Purchase Committee shall be the following : Chairman&Managing Director -Chairman of the Committee, All Full Time Directors-Members, Financial Adviser - Member and Chief Engineer(SCM)-Convener.							