

TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LIMITED

AUDIT BRANCH,
NPKRR MAALIGAI (1st FLOOR),
144. ANNA SALAI, CHENNAI -2.

Circular Lr. No. 044448 / 515 / F. 4 / F. 42 / 2014, dt. 30.08.2014.

Sir / Madam,

Sub : BOAB – Pension – Treatment of DA as Dearness Pay for the purpose of pension to those retired between 01.06.1988 to 31.12.1995 – Instructions to pension sanction authority to process the application and forwarding to Audit Branch - Regarding.

Ref : 1. TANGEDCO (S.B) Per CMD TANGEDCO Proceedings No.72, dt.22.02.2014.

The kind attention of all pension sanctioning authorities are invited to the above Board's order wherein instructions were issued to the pension sanctioning authorities to revise the pension of those retired employees from 01.06.1988 to 31.12.1995 by treating the Dearness Allowance drawn by them as Dearness Pay for Pension Calculation by obtaining option from them:

To process the applications received under B.P.72, dt.22.02.2014, the following guidelines are hereby issued.

1. The above B.P. is applicable for those who have retired from Board's service in between 1.06.1988 to 31.12.1995.
2. For example if an employee retired on 30.11.1995 apply for the revision under the above B.P. the regulation of pay and fixation of pension shall be worked out as follows:-
 - (i) The employee pay shall be notionally regulated in the time scale of pay applicable for the wage revision introduced with effect from 01.12.1984 to till the date of retirement.
 - (ii) In case of movement to Selection Grade post or promoted to higher post the pay shall be notionally regulated applicable to 01.12.1984 wage revision and the pay last drawn shall be arrived.

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- (iii) In case of reaching the maximum of time scale of pay, only the stagnation increment as per rules shall be allowed.
- (iv) For calculation of pension, the Dearness Allowances drawn from time to time shall be added along with the pay while arriving at the average emoluments and the pension to be arrived at, taking into account of the Net Qualifying Service as per rules.
- (v) The revised basic pension so arrived at, on the date of retirement (i.e. 30.11.1995 in the instant case) shall be compared with the pension already sanctioned / authorised as on 01.12.1995.
- (vi) If the pension already fixed is lesser than the revised pension fixed on the date of retirement the proposal along with the SR may be sent to Audit Branch for authorisation and payment of arrears.
- (vii) If the pension already fixed at the time of retirement is higher than the pension now revised as per BP 72, dt. 22.02.2014, the proposal need not be sent to Audit Branch and the pensioner may be informed accordingly.

Three illustrative cases are enclosed herewith for the process of Revised fixation of Pension.

(s/d) S.M.J.RAJAKUMAR

CHIEF INTERNAL AUDIT OFFICER

Encl : Illustrative cases.

To

All Chief Engineers / Superintending Engineers and
Pension sanction authorities.

ANNEXURE – III

Working Sheet for B.P 72, dt. 22.02.2014.

Name of the employee	-	
Designation	-	Accounts Supervisor
Date of Birth	-	20.11.1942
Date of Appt	-	20.07.1962
Date of Vol. Retirement	-	30.11.1995
Date of Increment	-	Every October
Total Service	-	33 years
01.12.1984	-	Rs.1,075 (710 – 30 – 860 – 35 – 1,035 – 40 – 1,235)
Asst		
01.10.1985	-	Rs.1,115
01.10.1986	-	Rs.1,155
01.10.1987	-	Rs.1,155 (Movement to SG Post 920 – 45 – 1,145 –
Increment for SG		50 – 1,395 – 60 – 1,635)
Movement	-	Rs. 40

		Rs. 1,195 (Represent a stage)
Normal increment	-	Rs. 50

01.10.1987	-	Rs.1,245
01.10.1988	-	Rs.1,295 (SG Post)
01.10.1989	-	Rs.1,345
01.10.1990	-	Rs.1,395

Promoted as Accounts Supervisor – joined on 24.04.1991 (opted for fixation for the date of increment.

01.10.1991	-	1,455 - Regular increment
	-	1,515 - Promotional increment
01.10.1992	-	1,575
01.10.1993	-	1,635
01.10.1994	-	1,695
01.10.1995	-	1,755
30.11.1995	-	Vol. retired

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Average emolument

01.02.1995 to 30.06.1995	-	1,695 + 203	=	1,898 + 2,373	-	4,271	x	5	
		(12%)		(125%)					
									- 21,355
01.07.1995 to 30.09.1995	-	1,695 + 203	=	1,898 + 2,581	-	4,479	x	3	
		(12%)		(136%)					
									- 13,437
01.10.1995 to 30.11.1995	-	1,755 + 211	=	1,966 + 2,674	-	4,640	x	2	
		(12%)							
									- 9,280

									44,072.00

$$\text{Pension} = \frac{4,407}{2} \times \frac{66}{66} = \text{Rs.2,203.50/- or Rs.2,204/-}$$

Revised Pension as per BP 72, dt.22.02.2014	-	2,204	
Existing Pension	-	1,426	

Difference in Pension	-	778	for 12/95 only

ANNEXURE – II

Working Sheet for B.P 72, dt. 22.02.2014.

Name of the employee	-	
Designation	-	Stores Controller
Retired on	-	31.01.1995
NQS	-	33 years
Sel.Gr.DSO	01.12.1984	- 1,320 (1,260 – 60 – 1,38,070 – 1,660 – 80 – 2,060 – 90 – 2,150)
	01.10.1985	- 1,380
	01.10.1986	- 1,450
	01.10.1987	- 1,520
	08.10.1987	- Promoted as Stores Officer 1,415 – 75 – 1,715 – 90 – 2,435 1,520
	5%	- 76
		----- 1,596 -----
Stage next above 1,640 as on 08.10.1987 on Stores Officer scale		
	01.10.1988	- 1,715
	01.10.1989	- 1,805
	01.10.1990	- 1,895
	01.10.1991	- 1,985
	01.10.1992	- 2,075
	02.1993	- Promoted as CSO opted for the date of Promotion 1,565 – 75 – 1,715 – 90 – 2,165 – 110 – 2,825
	02.1993	- 2,075
	5%	- 103.75
		----- 2,173.75
Stage next above	-	2,275 – as CSO
	01.01.1994	- 2,385
	09.11.1994	- Promoted as Stores Controller-Opted for the date of Promotion 1,910 – 110 – 2,790 – 125 – 3,415
	09.11.1994	- 2,385
	5%	- 119.25
		----- 2,504.25
Stage next above	-	2,570
31.01.1995	-	Rs.2,570 Retired on Super annuation

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Average emoluments

01.04.1994 to 30.06.1994	-	2,385 + 286 + 2,778 (104%)	-	5,449	x	3	-	16,347
01.07.1994 to 31.10.1994	-	2,385 + 286 + 3,045 (114%)	-	5,716	x	4	-	22,864
01.11.1994 to 08.11.1994	-	2,385 + 286 + 3,045 (114%)	-	5,716	x	8/30	-	1524.27
09.11.1994 to 30.11.1994	-	2,570 + 300 + 3,272 (114%)	-	6,142	x	22/30	-	4504.13
01.12.1994 to 31.12.1994	-	2,570 + 300 + 3,272 (114%)	-	6,142	x	1	-	6,142
01.01.1995 to 31.01.1995	-	2,570 + 300 + 3,588 (125%)	-	6,458	x	1	-	6,458

								57839.40

Average emoluments	-	57,839						
		-----	=	5783.90	or	5,784		
		10						
Revised Pension	-	5784	x	66		1		
		-----	x	-----	=	2,892		
		66		2				

Revised Pension	-	2,892						
Pension already drawn	-	2,242						

Difference	-	650	-	2/95	to	11/95		

ANNEXURE – I

Working Sheet for B.P 72, dt. 22.02.2014.

Name of the Officer	-	
Designation	-	Executive Engineer
Retired on	-	31.08.1994
N.Q.S	-	33 years
01.12.1984	-	2,680 Sel.Gr AEE
		1,910 – 110 – 2,790 – 125 – 3,415
01.10.1985	-	2,790
25.09.1986	-	Promoted as DE in the scale
		1,910 – 110 – 2,790 – 125 – 3,415
01.10.1986	-	2,790
		+ 125 – Regular increment
		+ 125 – Promotion increment

		3,040 - Fixation on 01.10.1986 in DE post
01.10.1987	-	3,165
01.10.1988	-	3,290
01.10.1989	-	3,415 Stagnation
01.10.1990	-	3,500 (as per B.P.Ms MB No.104, dt.05.11.1986) (P.1019/1986)
01.10.1991	-	3,500
01.10.1992	-	3,500 } Stagnation
01.10.1993	-	3,500 }
31.08.1994	-	3,500 Retired from service

Average emoluments

01.11.1993 to 31.12.1993	-	3,500 + 300 (12%) + 2,774 (73%)
01.01.1994 to 30.06.1994	-	3,500 + 300 (12%) + 2,964 (78%)
01.07.1994 to 31.08.1994	-	3,500 + 300 (12%) + 3,230 (85%)
	-	6,574 x 2 = 13,148
	-	3,764 x 6 = 40,584
	-	7,030 x 2 = 14,060

		67,792

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$$\begin{array}{r} \text{Average emoluments} \quad 67,792 \\ \hline \quad \quad \quad \quad \quad 10 \\ = \text{Rs.6,779/-} \end{array}$$

$$\text{Pension} = \frac{6779}{2} \times \frac{66}{66} = 3,390$$

Revised Pension	-	3,390	
Existing Pension	-	2,848	
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Difference in pension	-	542	- 09/1994 to 12/1995 (16 Months).