PUNJAB STATE TRANSMISSION CORPORATION LTD

Department Accounts Examination -2023 (2nd Session)

Category - UDC (G)/LDC Paper-H Roll No. _____

Time allowed: 3hrs. Service Rules and Regulations

Max. Marks: 100

Note: All questions are compulsory

0.1

- (a) Define the punishment which shall not amount to a penalty under punishment and appeal regulations.
- **(b)** What are the duties of controlling officers with regards to the TA bills of the employees?

(Marks: 10+10=20)

0.2

- (a) A is presently posted in Material Inspection Department of PSTCL. Whenever he visits the premises of suppliers, the supplier's makes arrangement of his stay in a star rated hotel and meals. Is there any violation of rules & regulations of PSTCL?
- (b) Can a divorcee daughter be allowed family pension? Comment
- (c) An employee of PSTCL join the department on 31-3-2013 applied for commuted leave of 45 days on medical grounds. Calculate the balance leave of credit on account of half pay leave on 31-3-2023.
- (d) An employee under suspension has been granted 7days casual leave on account of his illness? Comment

 $(Marks: 5 \times 4=20)$

- (a) Explain the provisions regarding partial withdrawal under National Pensions System (NPS).
- **(b)** How much death gratuity is admissible to PSTCL employee who died in harness?
- **(c)** What restrictions are applicable to PSEB/PSTCL employees regarding acceptance of gift as per PSEB Employee Conduct Regulations-1971?

(Marks 10+5+5=20)

0.4

- (a) Explain the instructions regarding child care leave allowed to PSTCL employees.
- **(b)** State the services which do not qualify for pension.
- (c) A GPF subscriber was reported to be missing .What are instructions regarding allowing of interest on the balance of missing subscriber?

(Marks 10+5+5=20)

Q. 5 Write short note on the followings:-

- (a) Deemed Suspension.
- **(b)** Retirement gift and photography on retirement.
- (c) Honorarium and Fees
- (d) Adoption leave

(Marks: $5 \times 4 = 20$)

1

Ans1(a) EFFECTS OF PUNISHMENT AWARDED IN DISCIPLINARY CASES:

- 1. **LETTER OF ADVICE**: No effect on promotion.
- 2. <u>LETTER OF WARNING</u>:- Letter of Warning have no effect on the promotion case of the officer/official, but if there are many Letters of Warning then these are viewed by seeing overall record. Letters of Warning should be equal in effect to the downgrading of one A.C.R. (Annual Confidential Report) one step below.

For example:- If an employee is issued 3 Letters of Warning his one A.C.R. which is "Good" will be downgraded as Average due to the effect of "Letters of Warning"

- 3. <u>ISSUE OF CENSURE</u>:- One Censure downgrade one A.C.R. one step below, e.g. The Outstanding A.C.R. of the employee having Censure in that year will be downgraded to Very good and if he has a Very good A.C.R., it will be downgraded to Good, and so on.
- 4. STOPPAGE OF ONE INCREMENT WITHOUT CUMULATIVE EFFECT:- Each stoppage of an annual increment without cumulative effect results in down-grading an A.C.R., one step below in the year in which the punishment is awarded or subsequent years or if that is not possible then it will have itseffect on the proceeding years, as the
- 5. STOPPAGE OF INCREMENT WITH CUMULATIVE EFFECT:- Each stoppage of one increment with cumulative effect results in down- grading an A.C.R. by 2 steps below in the year in which the punishment is awarded or subsequent year or proceeding years, as the case may be.
 - **FOR EXAMPLE:-** If an officer given punishment of stoppage of on increment with cumulative effect from the year 2017-18 his A.C,R. for that year if outstanding it will be downgraded to Good, if it is Very good it will be downgraded to average. If it is good it will be downgraded to below average otherwise the ACR of subsequent the ACR of the preceding year will be downgraded.
- 6. <u>LOWERING IN TIME SCALE</u>:- Punishment of lowering in time scale or reversion is awarded, it will be de-bar the concerned employee for promotion from the next 3 years.
- 7. No effect of recovery on the promotion case.
- 8. i) No punishment would have any effect on A.C.R., while considering promotion •case in case the time gap between of action and issuance of Show cause notice/Charge sheet is more than 3 years.
 - ii) No punishment would have any effect on A.C.R., while considering the promotion case in cases the time gap between the reply given by the officer/official to the show cause notice/Charge sheet and the award of punishment is more than 3 years.
 - iii)In case the disciplinary case of an employee is not finalised within one year of the submission of his reply to the charge sheet and six months in the case of show cause notice, the employee concerned should be considered for promotion without prejudice to the final outcome of disciplinary proceedings pending against them and punishment of that shall be applicable to him in promoted rank.
- Ans 1(B). Before signing or counter signing T.A Bill the controlling officer should check the frequency and duration of the journey and halts for which travelling allowance is claimed

& to disallow the whole or part of the travelling allowance claimed for any journey or any halts if he consider that a journey was unnecessary or unduly prolonged or that halts was of excessive duration.

- He should see that duration of halt is fully justified.
- * TA Bill check register should be checked and signed so as to rule out the possibility of duplicity of claim.
- * He should see that distance as travelled shown in the TA bill and mode of journey is justified.
- * To exercise care that there is no evasion or breach of the or breach of the fundamental principal viz that the travelling allowances is not to be a source of profit to the employee.
- * To observe any subsidiary rules/regulations or orders which a competent authority may make for his guidance.
- * To satisfy himself that the mileage allowances claimed for the local journey and journey claimed by railways has been claimed at the rate applicable to the class of accommodation actually used.
- * He should see the tour was duly approved by the competent authority.

As per regulation number 50-A No bill for travelling allowance of a gazette Board employee shall be signed and paid unless the drawing and disbursing officer in addition to complying with the provisions of Regulation 50 is satisfied:-

- (i) That before undertaking the journey the gazette officer has got his detailed tour programme approved from the respective Controlling Officer specifically indicating therein whether the journey shall be performed by a private car or by any other means of conveyance viz. by bus or railway;
- (ii) That ex-post facto sanction of the controlling officer for performing the journey by private care, it not already in the approved in the tour programme, and the approval of the controlling officer with regard to any variations in the tour programme already approved by his, has been obtained.

Provided that the bill for travelling allowance of the Drawing and Disbursing officer himself shall not be paid unless it is signed by his controlling officer.

Ans2(a).Regulation 14 (1) of employees conduct regulations prohibits an employee of PSTCL/PSPCL and any member of his family from accepting any gift from any individual having official dealings with him or from Industrial or commercial firms, organizations etc.

The term Gift includes free transport, boarding lodging or other service provided by the person other than a near relative or personal friend having no official dealings with the employee.

So, in the instance case, A has violated the existing regulations of PSPCL/PSTCL.

Ans2(b). As per CSR Vol-II. the daughter including divorced/widowed daughter is eligible for the grant of family pension even after attending in age of 25 years. This pension will not be allowed if on her remarriage as till she starts earning her livelihood whichever is earlier.

Ans2(c). Date of Joining 31.03.2013

No. of Years up to 31.03.2023 10 Years

Total No. of Half Pay Leaves at his Credits 10X20=200

Half Pay Leave Commuted 45X2=90

Balance Half Pay at his Credit 200-90=110

Ans2(d).Leave may not be granted to PSTCL employee under suspension. No casual leave is granted /allowed to the persons under suspension. However in very exceptional circumstances like illness etc. leave of absence could be granted. However, this period of absence while under suspension is treated as continued suspension and the employee will be paid for this period of absence on the same basis as is other period of suspension is treated under the orders of competent authority. It will be incorrect to call this absence as casual leave.

Ans3 (a) Provision relating to partial withdrawal under NPS

As per PFRDA, partial withdrawals from NPS Tier I account is allowed for the following reasons:

- Children's higher education
- o Children's marriage
- o Purchase or construction of residential accommedation. This can be in the investor's name or jointly with the spouse. However, this is not applicable if the investor already owns a house.
- Treatment of critical illnesses for the investor, their spouse, children, or dependent parents. Examples of some critical illnesses are: Cancer, Kidney failure, Organ transplants, Heart surgeries like coronary artery bypass, graft surgery, heart valve surgery, etc., Stroke, Coma, Paralysis and Serious accidents.

However, the conditions for partial NPS withdrawal rules stipulate that:-

- The investor should be invested in NPS for at least 3 years. 1.
- An investor can withdraw a maximum of 25% of the corpus contribution (employees 2. contribution only) in an NPS tier 1 account.
- During the entire tenure of investment, an investor can apply for partial NPS premature 3. withdrawal a maximum of 3 times, with a gap of 5 years at least between each withdrawal.
- All partial withdrawals are tax-free. 4.

Ans 3(b).

In the case of death of an employee in harness, the gratuity shall be admissible at the following rates:-

TOTION	O l'Gina Camina	Amount of Death Gratuity	
	Qualifying Service	Two times the emoluments.	
(i)	Less than one year		
(ii)	One year or more but less than five	Six times the emoluments.	
	years	Twelve times the emoluments	
(iii)	Five years and more but upto twelve	I welve times the emotuments	
	years		
(iv)	Above twelve years	Half of the emoluments for each	
(11)	1100 / 0 / 1100 / 1	completed six monthly period of	
		qualifying service subject to a	
		maximum of thirty-three times the	
		emoluments:	
		Provided that in no case Gratuity	
		shall exceed twenty lakh rupees.	

Ans 3(c). Regulation 14 (1) of employees conduct regulations prohibits an employee of PSTCL/PSPCL and any member of his family from accepting any gift from any individual having official dealings with him or from Industrial or commercial firms, organizations etc.

The term Gift includes free transport, boarding lodging or other service provided by the person other than a near relative or personal friend having no official dealings with the employee.

Ans 4(a). As per CE/HRD memo no.73430/73500dated.08.10.2012 child care leave is allowed to female employees on following conditions.

- 1. Female employee can take leave up to 365 days in her service for children below age of 18 years.
- 2. This leave is admissible for two children for their care and other circumstances such as disease of children subject to production of valid documentary evidence.
- 3. During this period leave salary shall be paid.
- 4. Leave can be taken in 3 spells in calendar year.
- 5. Minimum 15 days leave shall be granted.
- 6. This leave is not debited to any leave account. Separate leave account shall be maintained in service book of female employee.
- 7. Competent authority shall sanction the leave and it is not the right of employee.
- 8. It can be refused in public interest by the competent authority.

Ans 4(b). As per rule 3.17 of Punjab CSR Vol-II following services do not count for pension:-

- i) Service rendered in works charged establishment
- ii) Service paid from contingencies.
- iii) Casual or daily rated service.
- iv) Suspension adjudged as a specific penalty.
- v) Resignation of public service except where such resignation is with proper permission and to take up another appointment, service in which counts in full or in part for pension.
- vi) Joining time for which no pay & allowances are admissible.
- vii) Un-authorized leave of absence occurs in continuation of authorized leave of absence and if the post of the absentee has been substantively filled up, past service of the absentee is forfeited.
- viii) Transfer to a non-qualifying service in an establishment not under government control or if such transfer is not made by the competent authority and transfer to service in a grant in aid school.
- ix) Removal from public service for misconduct, insolvency, inefficiency not due to age, or failure to pass an examination will entail forfeiture of past service.

Ans 4(c). As per Note 1-C below Reg. 13 of PSTCL Provident Fund Regulations, 2010 when a subscriber is reported as missing the interest shall be allowed after one year of declaration of missing i.e. registration of FIR up to the end of the month preceding that in which payment is made or up to the end of the six month after one year of registration of FIR, which of these periods be less.

Ans 5(a). As per Regulation 4(2) of employees Punishment and Appeal Regulations 1971 an employee of PSTCL is deemed under suspension in following circumstances.

- a) With effect from the date of his detention, if he is detained in custody. Whether on a criminal charge or otherwise, for a period exceeding forty-eight hours. The deemed suspension of an employee is operative for the period of custody only. Once the period of custody is over, the appointing authority should carefully consider his continuous suspension even beyond the period of custody depending upon the merits of the case under investigation.
- b) With effect from the date of his conviction, if in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.

The period of forty-eight hours shall be computed from the commencement of the imprisonment after the conviction and for this purpose, intermittent periods of imprisonment, if any, shall be taken into account.

Ans 5(b). Retirement gift and photography on retirement.

Retirement gift: As per Secretary/General Section-2, PSEB, Patiala O/o No. 151/Gen-2/GB-170/4dated 05.07.2013, retirement gift is given on the retirement of an employee as under:

Chairman/Director	Rs. 5000/-
Head of Department	Rs. 4000/-
Dy. CE/SEs & Equivalent Officers	Rs. 3600/-
Grade-I	Rs. 2800/-
Grade-II	Rs. 2000/-
Grade-III	Rs. 1400/-
Grade-IV	Rs. 700/-

Photography on Retirement: As per Director/IRO Memo No. 174 dated. 22.10.2003 each employee can avail the benefit of Photographs as under:

Chairman/Directors 30 Coloured Photographs of 5"x7" size
All other upto Class-I Officers 20 Coloured Photographs of 5"x7" size

Ans 5(c). Honorarium and Fees

As per MSR Vol.I Part-I Reg.2.33"Honorarium" means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of as occasional nature or intermittent character.

- Note 1. No honorarium should be paid in respect of any work can fairly be regarded as part of the legitimate duties of the Board employee concerned.
- Note 2. No honorarium should ordinarily be given for working extra hours, but continues working out of office hours may justify a claim to honoraria.
- Note 3. Orders by competent authority will be issued regarding grant of and acceptance of honorarium to an employee.

As per MSR Vol.I Part-I Reg. 2.21 "Fee" means a recurring or non-recurring payment to a board employee from a source other than the Board Funds, whether made directly to the

Board employee or indirectly through the intermediary of Board but does not include income from property dividends and interest on securities, income from literary, cultural, artistic, scientific, or technological efforts and income from participation in sports activates as amateur. Ans 5(d). Adoption leave

Adoption leave is granted to female employee to adopt newly born child for three month subject to completion of age of child to 3 months whichever is earlier. This leave is granted to female employee who has no child and leave is started when she adopts child in a legal manner.
