

PUNJAB STATE TRANSMISSION CORPORATION LTD.

Departmental Accounts Eamination-2024 (1st session)

Category : UDC(G),LDC

Paper-II

Roll No. _____

(Service Rules & Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

Note: All Questions are compulsory

Q. 1 (a) Work out the date of next increment of a permanent PSTCL employee from the particulars given below: -

a) Last date of increment	01.04.2022
b) EOL without medical certificate	01.06.2022 to 10.07.2022
c) EOL with medical certificate	10.08.2022 to 28.08.2022
d) Suspension period adjusted as penalty	05.11.2022 to 31.12.2022
e) Joining time on transfer on his request period treated as non-duty.	01.03.2023 to 03.03.2023

(b) Can joining time be claimed as matter of Right? Comment.

(c) How the subscription of an employee for GPF is fixed if an employee fails to fix his amount of subscription by own.

Marks: 10+5+5= 20

Q. 2 (a) Calculate Leave Encashment from the particulars given below: -

Date of retirement:	31.05.2024
Basic Pay	71600/-
Leave at credit	295 Days

(b) Comment: -

- (i) An employee has submitted his resignation. But in meanwhile he has changed his mind and wants to withdraw his resignation after 75 Days.
- (ii) A female employee availed maternity leave, accept miscarriage w.e.f. 01.06.2023 to 31.07.2023 and applied for sanction, sanctioning authority refused.
- (iii) A PSTCL employee applied for advance from his GPF to repay personal loan of Rs. 50000/- taken from many.
- (iv) Third non-refundable advance was sanctioned to an employee for repair of the house 3 Years after withdrawal of 2nd advance for this purpose.

Marks: 4+(4X4)= 20

Q. 3 (a). Define the punishment which shall not amount to a penalty under Employee (Punishment and Appeal) Regulation 1971.

(b) Explain the instructions regarding Child Care Leave allowed to PSTCL Employees.

Q. 4 Write short note on following:-

Marks: 10+10= 20

(a) Subsistence Allowance.

(b) Family as per provident fund regulation.

(c) Retirement gift and photography on retirement.

(d) Quarantine Leave.

Marks: 4X5 = 20

Q. 5 (a) Explain the provisions of Partial Withdrawal under National Pension System (NPS)

(b) Can a divorcee daughter be allowed family pension? Comment.

(c) What restrictions are applicable to PSEB/PSTCL Employees regarding acceptance of gifts as per PSEB Employee conduct regulations, 1971.

Marks: 10+5+5= 20

UDC-II

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Sol. 1 (a)	Date of Last increment				01.04.2022
	Normal date of next increment				01.04.2023
	Add periods for next increment	Y	M	D	
	(i) EOL Without medical Cert.		1	10	
	(01.06.2022 to 10.07.2022)				
	(ii) Suspension period adjusted as penalty		1	26	
	(05.11.2022 to 31.12.2022)				
	(iii) Non Duty period				03
	Total	0 Y	3 M	09 D	

Hence date of Next Increment ; - **10-07-2023**

Sol. 1 (b) Rule 9.1 of MSR Vol-1, Part-1 lays down that joining time may be granted to a employee to join a new post either at the same or new station. However the period of joining time can be reduced by the authority sanctioning the transfer in public interest vide exception to rule 9.5(e) ibid.As such the joining time can be claimed by a employee as matter of right if transfer is in Public interest. However the period of joining time can be reduced in special circumstances by the Transferring Authority.

Sol. 1 (c) The subscription towards Provident Fund is compulsory with effect from 1-10-1968. The amount of subscription shall be fixed by the subscriber himself subject to the following conditions.

- a) It shall be expressed in whole rupees.
- b) It shall be any sums so expressed, not less than 8% (Eight percent) of his emoluments and not more than his total emoluments
- c) If the subscriber fails to fix amount of subscription. Head of the Office/DDO concerned shall fix the same in accordance with the provision of clauses (a) and (b) above.

Sol. 2 (a) Leave Encashment: -

Date of retirement:	31.05.2024
Basic Pay	71600/-
DA @ 38%	27208/-
Total	98808/-
Leave Encashment :-	$98808/30 \times 295 = 971612/-$

Sol. 2 (b) (i). When an employee submitted his resignation he can withdraw the same within 90 days from the date of resignation but he must submit his request 30 days before the completion of 90 days period. In this case he has submitted his request after 75 days he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merit of the case.

(ii). As per secretary regulations circular No 3/96, PSEB allowed maternity leave for miscarriage to women employees but the duration was restricted to 45 days during her entire service. In this case since the official has applied for maternity leave with effect from 01.06.2023 to 31.07.2023 that is 61 days which is exceeding the limit of 45 days. Therefore the action of sanctioning authority is correct and justified.

(iii) Neither refundable nor non-refundable is admissible for this purpose under provident fund regulation 2010.

(iv) Third non refundable advance could not be sanctioned to an employee as required difference between two advances is 5 years and advance is admissible for addition and alteration and not for repair as per regulation 18(3)

Sol. 3 (a) Following punishments shall not amount to a penalty within the meaning of punishment and appeal Regulation:-

- 1) withholding of increments of pay of an employee for his failure to pass departmental papers in accordance with the Rules & Regulation governing his service to which he belongs or as per terms of his appointment.**
- 2) Stoppage of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar.**
- 3) Non promotion of an employee whether in substantive or officiating capacity after consideration of his case, to a service, grade or post for promotion to which he is eligible.**
- 4) Reversion of an employee officiating in a higher service, grade or post to lower service grade or post on the ground that he is considered to be unsuitable for such service, grade or post or any administrative ground unconnected with his conduct.**
- 5) Reversion of an employee appointed on probation to any other service, grade or post to his permanent service grade or post during or at the end of probation.**
- 6) Repatriation of services of an employee to his parents department.**
- 7) Compulsory retirement of an employee in accordance with the provision relating to his superannuation or retirement.**
- 8) Termination of the service of an employee, appointed on probation or of a temporary service or at a completion of an agreement as per terms of such agreement.**

Sol. 3 (b). A PSPCL female employee having minor children below the age of 18 years may be granted Child Care Leave for a maximum period of one year (365days) during her entire service for taking care of two elderly surviving children. Such leave may be granted in more than one spell but not more than three spells in a calendar year. It shall not be granted for a period less than 15 days. During the period of leave the employee shall be entitled to leave salary equal to the pay drawn immediately before proceeding on leave. The authority empowered to grant leave may refuse to sanction leave or cancel the leave already sanctioned in any case. Child Care Leave shall not be granted under any circumstances to an employee who remains on unauthorized absence from duty

Sol. 4 (a). Subsistence Allowance:- Subsistence allowance means a monthly payment made to an employee of corporation who is placed under suspension and is not in receipt of any other pay or leave salary. It is based on 50% of basic pay drawn before suspension.

(b) Family as per provident fund regulation:- In the case of a male subscriber, the wife or wives and children of subscriber and the widow or widows and children of a deceased son of the subscriber: Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased, under the customary law of the community to which she belongs, to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently indicates by express notification in writing to the Accounts Officer, that she shall continue to be so regarded. In the case of a woman subscriber, the husband and children of a subscriber and the widow or widows and children of a deceased son of the subscriber: Provided that if a subscriber by notification in writing (through DDO/Head of office) to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently cancels formally in writing, her nomination in question so excluding him. Note 1 "Children" means "Legitimate Children" of the subscriber. Note 2 An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer, the Legal Advisor of the Corporation, is satisfied that under the personal law of the subscriber adoption is legally recognized as conferring the status of a natural child. When a person has given his child in adoption to another person and if, under the personal law of the adopter adoption is legally recognized as conferring the status of natural child, such a child should for the purposes of these regulations, be considered as excluded from the family of the natural father.

Sol. 4 (c). 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

(d) As per Appendix-8ii of MSR vol.I Part II, Quarantine Leave is leave of absence from duty necessitated by orders not to attend office in consequences of the presence of infectious disease in the family or household of the Board employee. Such leave may be granted by the head of the office on the certificate of a Medical or Public health officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quartine purposes in excess of this period shall be treated as ordinary leave.

Sol. 5 (a). As per PFRDA, partial withdrawals from NPS Tier I account is allowed for the following reasons:

- Children's higher education
- .
- Purchase or construction of residential accommodation. 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:-

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

(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.

(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.