

**PUNJAB STATE TRANSMISSION CORPORATION LTD**

**Department Accounts Examination -2024 (2<sup>nd</sup> Session)**

**Category – UDC (G)/LDC**

**Paper-II**

**Roll No. \_\_\_\_\_**

**Time allowed: 3hrs.**

**Service Rules and Regulations**

**Max. Marks: 100**

**Note: All questions are compulsory**

**Q.1**

(a) What is subsistence allowance? When and at what rate it becomes payable? What kind of recoveries can be made from the subsistence allowance? Explain in brief.

(b) What are the duties of controlling officers with regards to the TA bills of the employees?

ੳ ਗੁਜ਼ਾਰਾ ਭੱਤਾ ਕੀ ਹੁੰਦਾ ਹੈ ? ਇਸ ਦੀ ਅਦਾਇਗੀ ਕਿਸ ਰੇਟ ਤੇ ਕੀਤੀ ਜਾਦੀ ਹੈ, ਗੁਜ਼ਾਰੇ ਭੱਤੇ ਵਿੱਚੋਂ ਕਿਸ ਕਿਸਮ ਦੀਆਂ ਕਟੌਤੀਆਂ ਕੀਤੀਆਂ ਜਾ ਸਕਦੀਆਂ ਹਨ। ਸੰਖੇਪ ਵਿੱਚ ਵਰਣਨ ਕਰੋ।

ਅ) ਕੰਟਰੋਲਿੰਗ ਅਧਿਕਾਰੀ ਵਲੋਂ ਕਰਮਚਾਰੀਆਂ ਦੇ ਸਫਰੀ ਭੱਤੇ ਨੂੰ ਪਾਸ ਕਰਨ ਸਬੰਧੀ ਕੀ ਫਰਜ਼ ਹਨ। ਵਿਆਖਿਆ ਕਰੋ।

**(Marks: 10+10=20)**

**Q.2**

(a) An officer after availing study leave quits service. What amount is recoverable from officer in this case?

(b) A female employee of PSTCL marries a person of Canadian Nationality. Is there violation of any rule or regulation?

(c) An employee of PSTCL join the department on 31-3-2014 applied for commuted leave of 45 days on medical grounds. Calculate the balance leave of credit on account of half pay leave on 31-3-2024.

(d) Write a note on Sexual harassment of working women as per Employee Conduct Regulations in PSTCL.

ੳ ਜਦੋਂ ਇੱਕ ਅਧਿਕਾਰੀ Study Leave ਲੈਣ ਉਪਰੰਤ ਨੌਕਰੀ ਛੱਡ ਦਿੰਦਾ ਹੈ ਤਾਂ ਅਧਿਕਾਰੀ ਤੋਂ ਕਿੰਨੀ ਰਿਕਵਰੀ ਕਰਨੀ ਬਣਦੀ ਹੈ।

ਅ) ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ ਦੀ ਔਰਤ ਕਰਮਚਾਰੀ ਵਲੋਂ ਕਨੈਡਾ ਦੀ ਨਾਗਰਿਕਤਾ ਵਾਲੇ ਵਿਅਕਤੀ ਨਾਲ ਵਿਆਹ ਕਰਵਾ ਲਿਆ ਗਿਆ ਹੈ। ਕੀ ਕਰਮਚਾਰਨ ਵਲੋਂ ਕਾਰਪੋਰੇਸ਼ਨ ਦੇ ਕਿਸੇ ਰੂਲ ਜਾਂ ਰੈਗੂਲੇਸ਼ਨ ਦੀ ਉਲੰਘਣਾ ਕੀਤੀ ਹੈ ਇਸ ਸਬੰਧੀ ਸਪੱਸ਼ਟ ਕੀਤਾ ਜਾਵੇ।

ੲ) ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ ਕਰਮਚਾਰੀ ਜਿਸ ਵਲੋਂ ਮਿਤੀ 31.03.2014 ਨੂੰ ਜੁਆਇੰਨ ਕੀਤਾ ਗਿਆ ਸੀ ਵਲੋਂ ਆਪਣੀ 45 ਦਿਨਾਂ ਦੀ commuted leave ਮੈਡੀਕਲ ਆਧਾਰ ਤੇ ਅਪਲਾਈ ਕੀਤੀ ਹੈ ਕਰਮਚਾਰੀ ਦੇ ਖਾਤੇ ਵਿੱਚ ਮਿਤੀ 31.03.2024 ਨੂੰ ਕਿੰਨੀਆਂ half pay leave ਹੋਣਗੀਆਂ।

ਸ) ਇੰਪਲਾਈਜ਼ ਕੰਡਕਟ ਰੈਗੂਲੇਸ਼ਨ ਮੁਤਾਬਿਕ ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ ਵਿੱਚ ਕੰਮ ਕਰਦੀਆਂ ਔਰਤ ਕਰਮਚਾਰਨਾਂ ਦੇ ਯੋਨ ਸ਼ੋਸ਼ਣ ਤੇ ਨੋਟ ਲਿਖੋ।

**(Marks: 5 ×4=20)**

### Q.3

- (a) What are the basic features of the National Pensions System (NPS) as contained in the Pension Fund Regulatory and Development Authority Act, 2013?  
(b) How much death gratuity is admissible to PSTCL employee who died in harness?  
(c) Write the rates of Old Age Allowance admissible to pensioners applicable at present.

ੳ) PFRDA ਐਕਟ 2013 ਅਨੁਸਾਰ ਨੈਸ਼ਨਲ ਪੈਨਸ਼ਨ ਸਿਸਟਮ ਦੀਆਂ ਕੀ ਮੁੱਖ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਹਨ ?

ਅ) ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ ਵਿੱਚ ਕਰਮਚਾਰੀ ਦੀ ਨੌਕਰੀ ਦੌਰਾਨ ਮੌਤ ਹੋਣ ਉਪਰੰਤ ਗਰੈਚੂਟੀ ਦੀ ਕਿੰਨੀ ਰਕਮ ਮਿਲਣਯੋਗ ਹੈ ?

ੲ) ਪੈਨਸ਼ਨਰਾਂ ਨੂੰ ਅੱਜ ਕੱਲ ਕਿਸ ਦਰ ਤੇ Old age allowance ਮਿਲਣਯੋਗ ਹੈ ?

(Marks 10+5+5=20)

### Q.4

- (a) Explain the different kind of pension admissible to corporation employees under CSR -ii.  
(b) A corporation employee, who is allotted corporation accommodation of higher status to which he is entitled by the virtue of status of post held by him at his own interest, what rent should be deducted?  
(c) How the subscription towards provident fund is fixed?

ੳ) ਪੈਨਸ਼ਨ ਕੀ ਹੁੰਦੀ ਹੈ ਪੈਨਸ਼ਨ ਦੀਆਂ ਵੱਖ-ਵੱਖ ਕਿਸਮਾਂ ਅਤੇ ਹਰ ਪ੍ਰਕਾਰ ਦੀ ਪੈਨਸ਼ਨ ਦੇ ਲਈ ਸ਼ਰਤਾਂ ਦਾ ਸੰਖੇਪ ਵਿੱਚ ਵਰਣਨ ਕਰੋ।

ਅ) ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ ਦੇ ਕਰਮਚਾਰੀ ਨੂੰ ਉਸ ਦੇ ਆਪਣੇ ਹਿੱਤ ਵਿੱਚ ਉਸਦੀ ਪੋਸਟ ਤੋਂ ਵੱਧ ਸਟੇਟਸ ਦਾ ਮਕਾਨ ਅਲਾਟ ਕੀਤਾ ਗਿਆ ਹੈ ਇਸ ਸਬੰਧ ਵਿੱਚ ਕਿਰਾਏ ਦੀ ਰਿਕਵਰੀ ਕਿਵੇਂ ਕੀਤੀ ਜਾਵੇਗੀ ਸਪੱਸ਼ਟ ਕੀਤਾ ਜਾਵੇ।

ੲ) ਪ੍ਰੋਵੀਡੈਂਟ ਫੰਡ ਲਈ ਚੰਦਾ ਕਿਵੇਂ ਨਿਰਧਾਰਤ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ?

(Marks 10+5 +5=20)

### Q.5 Write short note on the followings :-

- (a) Partial withdrawal under NPS.  
(b) Kinds of leave not debited to leave account.  
(c) Deposit linked insurance scheme  
(d) Quarantine leave

ੳ) ਐਨ.ਪੀ.ਐਸ. ਅਧੀਨ ਅੰਸ਼ਿਕ ਨਿਕਾਸੀ

ਅ) ਛੁੱਟੀਆਂ ਜੋ ਕਿ ਲੀਵ ਅਕਾਊਂਟ ਵਿੱਚੋਂ ਨਹੀਂ ਕੱਟੀਆਂ ਜਾਣਗੀਆਂ

ੲ) ਡਿਪਾਜ਼ਿਟ ਲਿੰਕਡ ਬੀਮਾ ਸਕੀਮ

ਸ) Quarantine ਲੀਵ

(Marks: 5 ×4=20)

**Ans.1.a)** When an employee is suspended from his duties he is paid subsistence allowance while under suspension. This allowance is called subsistence allowance. It is granted @ 50% of the last pay drawn immediately before suspension.

Various kinds of recoveries which can be made from subsistence allowance are as under:-

- a) Compulsory recoveries: such as income Tax, House Rent recovery and any other kind of Taxes etc. These are obligatory recoveries to be made for subsistence allowance.
- b) Optional Recoveries: Optional recoveries can be made only with the consent of officials. These are GPF subscription, GPF advance LIC premium Insurance.
- c) Misc. Recoveries: These recoveries pertains to loans and advances. These recoveries can be postponed with the approval of competent authorities. These are House building advance, conveyance advance etc.
- d) Other Recoveries: Such as excess drawl of pay and allowances. These recoveries can be made but the total recoveries should not exceed 1/3th of total amount of subsistence.

**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:-

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;

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.

**Ans.2.a)** As per Reg.18 (i) of Study leave Regulations, 1975 given in Appendix-9 of MSR Vol-I, Part-II, If a Board (Now PSTCL) employee resigns or retires from service without returning to duty after a period of study leave or within a period of 3 years after such return to duty or fails to complete the course of study, he shall be required to refund:

- (i) Double the amount of leaves salary, study allowance, cost of fees, travelling and other expenses if any, incurred by the Board, and
- (ii) The actual amount if, any of the cost incurred by other agencies e.g. foreign Governments, Foundations, Trust etc. in connection with the course of study together with interest thereon at Govt/Board rates for the time being in force on Govt./Board loans from the date of demand before his resignation is accepted or permission to retire is granted.

Thus the employee in question is required to deposit the amounts as per above.

**Ans.2.b)** As per Regulation 22(3) of PSEB Employees conduct Regulation 1971, a Board employee who has married or marries a person other than of Indian Nationality, shall forthwith intimate the fact to the Board/PSPCL/PSTCL. If the female employee has given intimation of his marriage with other nationality to his office, there is no violation.

**Ans. 2.c)**

Date of Joining	31.03.2014	
No. of Years up to 31.03.2024	10 Years	
Total No. of Half Pay Leaves at his Credits		$10 \times 20 = 200$
Half Pay Leave Commuted	$45 \times 2 = 90$	
Balance Half Pay at his Credit		$200 - 90 = 110$

**Ans. 2.d)** (1) No Board employee shall indulge in any act of sexual harassment of any woman at her work place.

2) Every Board employee who is incharge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

Explanation: - for the purpose of this rule "sexual harassment" includes such un-welcome sexually determined behaviour, whether directly or otherwise, as: -

- i) physical contact and advances,
- ii) demand or request for sexual favour;
- iii) sexual coloured remarks;
- iv) showing any pornography; or
- v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

**Ans. 3.a)** The National Pension System shall have the following basic features, namely: -

Every subscriber shall have an individual pension account under the National Pension System;

Withdrawals, not exceeding twenty-five per cent of the contribution made by the subscriber, may be permitted from the individual pension account subject to the condition's, such as purpose, frequency and limits, as may be specified by the regulations;

The functions of record keeping, accounting and switching of options by the subscriber shall be effected by the central recordkeeping agency;

There shall be a choice of multiple pension funds and multiple schemes: Provided that-

The subscriber shall have an option of investing up to hundred per cent of his funds in Government Securities; and

The subscriber, seeking minimum assured returns, shall have an option to invest his funds in such schemes providing minimum assured returns as may be notified by the Authority;

There shall be portability of individual pension accounts in case of change of employment;

Collection and transmission of contributions and instructions shall be through points of presence to the central record keeping agency

There shall not be any implicit or explicit assurance of benefits except market- based guarantee mechanism to be purchased by the subscriber;

A subscriber shall not exit from the National Pension System except as may be specified by the regulations; and

At exit, the subscriber shall purchase an annuity from a life insurance company in accordance with the regulations.

**Ans. 3.b)**

Sr. No.	Qualifying Service	Amount of Death/Gratuity
1	Less than one year	Two times the emoluments.
2	One year or more but less than five years	Six times the emoluments.
3	Five years and more but upto twelve years	Twelve times the emoluments
4	Above twelve years	Half of the emoluments for each 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)** The rates of Old age allowance admissible to Pensioners w.e.f. 1.12.2011 as per Finance Circular No.5/2012 dt. 2.3.2012 are as under: -

Age of Pensioner/Family Pensioner: -

From 65-years to Less Than 70-years	= 5% of revised basic pension/Family Pension.
From 70-years to less than 75-years	= 10% of revised basic pension/Family Pension.
From 75-years to less than 80-years	= 15% of revised basic pension/Family Pension.
From 80-years to less than 85-years	=25% of revised basic pension/Family Pension.
From 85-years to less than 90-years	=35% of revised basic pension/Family Pension.
From 90-years to less than 95-years	=45% of revised basic pension/Family Pension,
From 95-years to less than 100-years	=55% of revised basic pension/Family Pension.
From 100-years or more	=100% of revised basic pension/Family Pension.

**Ans. 4.a)** Pension is granted as per provision of Pb.CSR Vol.II and instructions issued from time to time by the Punjab Govt. and adopted by PSEB (now PSPCL). It is a monthly payment made to a retired employee of the Corp. There are different kinds of pensions payable to retired/expired employees:

Superannuation Pension (Rule 5.12 of Pb. CSR Vol.II): Presently it is payable @ 50% of last pay drawn if the service rendered is 25 years or more. It will be proportionately reduced if the retiree has less than 25 years of service. It is payable for life.

Family Pension (Rule 6.17 of Pb. CSR Vol-II) : It is payable to the family of an employee who dies while in service or after retirement. It is payable @ different %age rates related to the pay last drawn by the deceased. In the case of employees who die in harness, differit will be paid @ 60% or 50% linked with their pay last drawn for payment up to 7 years from the date of death or the date on which the deceased would have attained the age of 58 years whichever is earlier. After this period and also in the case of death of retired persons it will be payable at reduced percentage rate of 40% or 30% linked with their pay last drawn.

It will be payable to the family members who come under the definition of 'family' as per Pb. CSR Vol-II.

Compensation Pension (Rule 5.2 of Pb. CSR Vol-II): When a post is abolished and the employee holding that post is not posted against an alternative post, or is transferred from pensionable post to non-pensionable post, compensation pension is granted with certain conditions.

Invalid Pension (Rule 5.11 of Pb. SR Vol-II): It is granted to an employee who by bodily or mental infirmity is permanently incapacitated for public service and is retired. Retiring Pension (Rule 5.32 of Pb. CSR Vol-II): It is granted to an employee who retires or is required to retire under Premature Retirement Rules/Regulations.

**Ans. 4.b)** As per Chief Admin and IR General Section-2 Memo No.67347/68847 Dated 27.9.2012 of PSPCL, higher status accommodation can be provided if there is no waiting list with the recommendation of House Allotment Committee concerned and approval of CMD with following conditions: -

- i) 10% of basic pay shall be charged as normal rent in case of one step higher than status accommodation.
- ii) 20% in case of two step higher status accommodation.
- iii) 30% in case of three step higher status accommodation.

**Ans.4.c)** As per Reg. 10 (i) of PSEB PF Regulations 1960 or PSPCL Provident Fund Regulations 2010 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% of his emolument and not more than his total emoluments.
- (c) If the subscriber fails to fix the amount of subscription, head of the office /DDO concerned shall fix the same in accordance with provisions of clauses (a) & (b) above.

**Ans. 5.a)** Provision relating to partial withdrawal under NPS

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

- i) Children's higher education
- ii) Children's marriage
- iii) 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.
- iv) 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.
- An investor can withdraw a maximum of 25% of the corpus contribution (employee's contribution only) in an NPS tier I account.
- 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.
- All partial withdrawals are tax-free.

**Ans. 5.b)** The following kinds of Leave are not debited to leave account: -

1. Extra Ordinary Leave.
2. Special disability leave.
3. Study leave.
4. Maternity leave.
5. Hospital leave.
6. Adoption leave.
7. Child Care leave.
8. Leave on Deputation outside India.

**Ans. 5.c)** Deposit linked Insurance Scheme has been defined in amended GPF Regulation No.16(A). Under this scheme, consequent upon death of a subscriber, the entitled persons will also receive an additional amount equal to average amount standing to the credit of deceased subscriber during a period of thirty-six months immediately preceding the date of his death subject to a max. of Rs. 10,000/-. This payment is further subject to the condition that average outstanding credit should not have fallen below these levels during last 36 months:

- In case of class A employees: Rs.4000/-
- In case of class B employees: Rs.2500/-
- In case of class C employees: Rs.1500/-
- In case of class D employees: Rs.1000/-

**Ans. 5.d)** As per Appendix- 8(II) MSR Part-2, Vol.-1 Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a 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 quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum except

as provided in the Note below, no substitute should be appointed in place of Board employee absent on quarantine leave.

Explanation 1. Quarantine leave is not admissible in the case of a Board employee who himself contracts an infectious disease.

Explanation 2. The maximum limits of 21 and 30 days prescribed in this regulation refer to each occasion on which leave is applied for and granted.

Cholera, Small-Pox, Plague, Diphtheria, Typhus fever and Cerebrospina Meningitis and Chicken-pox may be considered as infectious diseases for the purpose ~~of the~~