

PUNJAB STATE TRANSMISSION CORPORATION LTD
Department Accounts Examination -2023 (2nd Session)

Category- **SAS PART-I**

Paper-IV

Roll No. _____

Time allowed: 3hrs Service Rules and Regulations

Max. Marks: 100

Note: All questions are compulsory

Q.1

(a) What are the effects of punishment awarded in disciplinary cases on promotion and A.C.R?

(b) What are rules regarding monthly subscription to GPF? Can an employee enhance or reduce subscription to GPF during year? Explain

(Marks: 10+10=20)

Q.2

(a) An employee who got married after his retirement died. His widow claimed family pension benefits, which was objected by AO Pension Audit. Comment

(b) 30 days commuted leave was applied by Mr 'A' for the treatment of his wife, which was sanctioned by Addl SE. 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(d) Resignation once submitted by employee cannot be withdrawn. Please comment.
(Marks: 5X4=20)

Q. 3

(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) Can joining time be claimed as a matter of right? Please comments?

(Marks:10+6+4=20)

Q. 4

(a) What are the exceptional cases when annual increment is granted to an employee who does not fulfil the service of twelve month?

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

(c) What concessions are admissible to an employee when he is recalled compulsorily before the expiry of leave? Explain quoting relevant regulation.

(d) When a subscriber shall be deemed to have exited from National Pension System?

(Marks: 5 ×4=20)

Q. 5

Write short note on the followings:-

(a) Deemed Suspension.

(b) Retirement gift and photography on retirement.

(c) Time Bound Promotional scales

(d) Adoption leave

(Marks: 5 ×4=20)

SAS-I - PAPER-IV - SERVICE RULES AND REGULATIONS.

1

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

1. **LETTER OF ADVICE** :- No effect on promotion.
2. **LETTER OF WARNING**:- 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. **ISSUE OF CENSURE**:- 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 downgrading 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 its effect on the proceeding years, as the case may be.
5. **STOPPAGE OF INCREMENT WITH CUMULATIVE EFFECT**:- Each stoppage of one increment with cumulative effect results in downgrading 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 one 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. **LOWERING IN TIME SCALE**:- 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 finalized 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.

1(b). Regulations 2010: General Rules/Regulations, regarding monthly subscription to GPF are as under:

Subscriber Employees subscribe monthly to provident Fund except during period of suspension or period treated as Dies Non.

Subscriber employee may elect not to subscribe during Half pay leave or Leave without Pay.

On reinstatement after suspension employee is allowed the option of paying in lump sum or in installment any sum not exceeding the maximum amount of arrear subscription payable for suspension period.

If subscriber is on duty for a part of month and on leave for remainder of month and he elects/opt for not to subscribe during leave, the amount of subscription payable shall be proportionate to the number of days spent on duty in the month.

If subscriber dies during course of month, proportionate subscription is recovered for that month from his emoluments i.e for the days during which he was alive in the month.

In case subscriber is on Foreign service/deputation, he remained subject to Fund regulations and the subscription is deposited to PSPCL

Subscriber may cease to subscribe towards GPF one year before his date of Superannuation.

Subscription shall be any sums so expressed not less than 8% of his emoluments and not more than his total emoluments.

Employee can enhance the amount of monthly subscription twice during the course of the salary of April and October.

Ans2(a). As per memo no 153403/154058 Dated 9-8-1991 of Secretary/Regulation PSEB (Now PSPCL) benefit of family pension scheme should also be given to the spouse of retiree, who married after his retirement, from the very next day of the death of retiree. Hence the action of AO/Pension is not correct.

Ans 2(b). As per MSR Part-1 vol.1 Rule 8.54, commuted leave may be granted to corporation employee on medical certificate only. This is to be granted for the self-treatment of an employee. Commuted leave cannot be granted for the treatment of relative of an employee. Hence the action of Xen is not correct.

Ans 2(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	$10 \times 20 = 200$
Half Pay Leave Commuted	$45 \times 2 = 90$
Balance Half Pay at his Credit	$200 - 90 = 110$

Ans 2(d). When an officer 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 competition of 90 days period. Further employee may submit his request after 30 days, in that case 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 case.

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
- Children's marriage
- 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.

Ans 3(b).

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

	Qualifying Service	Amount of Death Gratuity
(i)	Less than one year	Two times the emoluments.
(ii)	One year or more but less than five years	Six times the emoluments.
(iii)	Five years and more but upto twelve years	Twelve times the emoluments
(iv)	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). 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 i.e 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.

Ans 4(a). As per Main Service Regulations, 1972 Volume I Part I, regulation number 4.9 A the annual increments shall be allowed with effect from the first day of the month in which they all due under the normal rules regulating increments, the exceptions to this are as under:

1. The increment of an employee on leave due on the first day of the month will be drawn from the date of resuming his duty on return from leave, because during leave the employee gets leave salary only.
2. In cases in which there is postponement due to employees proceeding on leave without pay which is not counted for increment, normal increment will be granted from the first day of the month in which the postponed increment, as worked out under the existing rules and orders falls
3. In a case where an employee is promoted to a higher grade on 19th December 2018, he will get increment on 1st December 2019, before completing 12 months service in officiating grade.
4. The periods of service at the same stage count for increment. In regard to the point whether increment is to be allowed on the specific date when the employee completes one year's service at the same stage or on the first day of the month, when by counting those broken periods the date of next increment falls on a date later than the first day of the month the increment will be payable from the first day of the month in which the next increment falls due. In case he is not holding the post on the first day of the month, the increment will be granted from the date falls due.
5. Where the normal increment is withheld for specific period and the period of such penalty expires after first day of the month, increment will be granted or restored from the date of the penalty cases.
6. The regulation is not applicable to advance or enhanced increments which are allowed as a result of passing of certain examinations. Such increments if permissible, will be governed by separate regulations and orders.

Ans 4(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, if 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 him, 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 4(c). As per Main Service Regulations, 192 Volume I Part I, regulation number 8.35 the following privileges are available to a corporation employee when he is recalled to duty before the expiry of his leave, he is entitled:

- (a) If the leave from which he is recalled is out of India:
 - (i) To receive a free passage to India: and provided that he has not completed half the period of his leave by the date of leaving for India on recall, or 90 days, whichever period is shorter, to receive a refund of the cost of his passage from India;
 - (ii) To count the time spent on the voyage to India as duty for purposes of calculating leave; and
 - (iii) To receive leave-salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it, had he not been recalled but returned in the ordinary course on the termination of his leave and for the latter period travelling allowance under the Punjab State Electricity Board, Main Services Regulations Vol III (Travelling Allowance Regulations).
 - (iv) If the leave from which he is recalled is in India to be treated as on duty from the date on which he starts for the station to which he is ordered, and to draw travelling allowance under the Punjab State Electricity Board Travelling Allowance Regulations for the journey but to draw until he joins his post leave salary only.

Note 1. Orders recalling a Corporation employee on leave out of India should in all cases be communicated to him.

Note 2. The 'concession' referred to in the second sentence of this regulation is a concession of the category permitted by the regulation. The concessions under this regulation are clearly not intended to affect the privileges of Corporation employees which are admissible under other regulations, the concessions may be availed of when they happen to prove additional to or better than the ordinary privileges.

Note 3. The expression "on the termination of his leave" in clause (a) (iii) of this regulation means "on the termination of the period of leave as determined by his recall as opposed to the whole of the leave he was originally granted". The effect of this interpretation will be to make the same leave-salary admissible for the period of transit in India as would be admissible had the return to duty been voluntary and the period of voyage been leave proper and the period of transit in India been leave proper or joining time under Regulation 9.1 as the case may be.

Ans 4(d). A subscriber shall be deemed to have exited from National Pension System on the date of happening of any of the following events, as may be applicable: notwithstanding that no claims have been received by or on behalf of the subscriber or such claims having being received are pending settlements.

- i) Subscriber having superannuated/retired from employment, as per the terms of such employment.
- ii) Subscriber having attained the age of sixty years, and where specifically permitted has not exercised a choice in writing to continue to remain subscribed to such system, till such further period as is permissible, with or without making contributions.
- iii) Death of the subscriber before attaining the age of superannuation, or the age of sixty years, or in cases where an option has been exercised by subscriber to continue to remain subscribed to a certain permissible time period, death before expiry of such period.
- iv) Voluntary closure of the account by the subscriber, in cases where so permitted and on the date on which such closure is affected in the system.

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-170/4 dated 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). Erstwhile Punjab State Electricity Board introduced Time Bound Scheme for its employees firstly w.e.f.01.01.1986 vide office Promotional dated 23.04.1990 and FC No.53/2011 dated 18.11.2011 order no.197 Features of this scheme are as under:-

- i. An employee who has not got any promotion shall be eligible for grant of first promotional/devised promotional scale on completion of regular service of 9 years. For granting time bound promotional/devised promotional scale to each employee in any cadre, the prescribed period will be counted from the date of commencement of service on the lowest post on which regular appointment has been made through direct recruitment in the concerned cadre.
- ii. If an employee already in the service of the Board, is directly appointed to a higher post through open selection then for the purpose of grant of time bound

- promotional/devised promotional scale in the cadre counting of the period of service will commence from the date of joining such higher post by direct recruitment.
- iii. In case of employees who do not fulfill the qualification/passing of examination essential for their promotion to the next higher post, they shall also be placed into time bound promotional/devised promotional scale as already framed vide FC No.25/2003 dated 13.11.2003 and amended from time to time.
 - iv. An employee who has not got any promotion but has availed of first promotional/devised promotional scale shall be eligible for grant of 2nd promotional/devised promotional scale on completion of regular service of 16 years.
 - v. An employee who has already availed of one promotion and first promotional/devised promotional scale on completion of 9 years service shall be eligible for grant or 2nd promotional/devised promotional scale on completion of regular service of 16 years.
 - vi. An employee, once in his/her entire service, can avail the benefit of only one induction post for getting 9/16 years time bound promotional/devised promotional scales and 23 years advance promotional increment.

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.