Departmental Accounts Examination-2024 (1st Session)

Category- SAS Part-I

Paper-IV

Roll No.....

SERVICE RULES AND REGULATIONS

Time allowed: 3 hours

Maximum Marks:100

Note: All question are complusory

Q. 1

- a) Define emoluments for purpose of pension.
- b) Can subscriber nominate more than one person in GPF and define instructions about it?
- c) Can punishing authority inquire itself in any inquiry? Define the procedure with regulation.
- d) Discuss instructions about special leave to official for association/ trade union's events.
- e) Define instructions for lump sum with drawn at time of superannuation under NPS.

(4X5=20)

- Q. 2 a) Explain of conditions of refundable advance under GPF.
 - b) How many days of joining time will be admissible if an employee is appointed to a new post while in transit from one post to another?
 - c) What is the minimum and maximum subscription allowed under GPF?

(10+5+5=20)

Q. 3

- a) Explain conditions of withholding an appeal.
- b) If an Assistant Engineer go on inspection of material at Pune and stay in hotel. Which allowances he can claim?
- c) Explain Quarantine leave admissible to PSTCL employees.
- d) Define Honorarium and Leave not due.

(5+5+5+5=20)

Departmental Accounts Examination-2024 (1st Session)

Category- SAS Part-I

Paper-IV SERVICE RULES AND REGULATIONS

Roll No.....

Q. 4

- a) In which conditions an employee shall be deemed have been placed under suspension?
- b) What is subsistence allowance? When and at what rate it become payable?
- c) What is type of pension and what are conditions for grant of pension? (5+5+10=20)
- Q. 5 a) Ram Kumar is AAE and get Basic Pay 64100 on dated 01-01-2023 (6th pay commission). His annual increment date is 01-09-2023. He is promoted as AE on dated 12-5-2023 and join same date as AE. He is opting for benefit of promotion from dated 01-09-2023. Calculate basic pay of employee on dated 12-05-2023 and 01-09-2023 respectively.
 - b) Calculate net qualifying service for the purpose of pension from following data:-

Date of Birth	01-02-1966
Date of Joining in service as UDC	14-03-1987
Date of retirement	Superannuation
Period of non-duty	270 days
Period of unverified service	106 days
Period of suspension	155 days
Period of half pay leave	65 days.

(10+10=20)

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Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Q.1

Ans:- (a)

The term "emoluments" when used for this purpose shall mean "pay" as defined in rule 2.44 of the Punjab Civil Services Rules, Volume I, Part I including dearness pay, special pay and non-practicing allowance as determined by the orders of the Government issued from time to time, which the employee was receiving immediately before his retirement, or the date of his death.

The term "average emoluments" means the average calculated upon the last ten months of qualifying service

- Ans:-(b) Yes, as per Provident Fund Regulation, 2010 regulation no. 7(2) subscriber nominate more than one person in GPF Account. If a subscriber nominates more than one person under clause (1) he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.
- Ans:- (c) Yes, as per regulation no. 8(2) of Employees Punishment and appeal regulation,1971, the punishing authority itself can holds the inquiry.

The punishing authority itself holds the inquiry any reference in subregulation (7) to (20) and in sub regulation (22) to the inquiring authority shall be construed as a reference to the punishing.

As per Regulation 8(3), Where it is proposed to hold an inquiry against an employee under this regulation and regulation 9, the punishing authority shall draw up or cause to be drawn up;

- (i) the substance of the allegations into definite and distinct articles of charges;
- (ii) a statement of allegations in support of each article of charge, which shall contain-
- (a) a statement of all relevant facts including any admission or con-fession made by the employee;
- (b) a list of documents by which and list of witness by whom, the articles of charge are proposed to be sustained.

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Category- SAS Part-I

Answer:- SERVICE RULES AND REGULATIONS

Ans:- d) As per appendix-8, Special casual leave upto a maximum of 10 days in a calender year may be allowed to office bearers of the Service Associations/Trade Unions for participating in executive meetings, conferences and other activities of their respective Associations, subject to the condition that half of the leave enjoyed in this manner will be debited to the ordinary casual leave account of the official concerned and the remaining half to the special casual leave account for the aforesaid purpose. The maximum number of special casual leave allowed in this manner is to be five days in a yeare

Ans:- (e)

Government sector :-

- a) If Corpus is equal to or below Rs. 2.5 lakh, lump sum is payable.
- b) If the corpus is higher than 2.5 lakh, at least 80% of the accumulated pension wealth has to be utilized for purchase of purchase of annuity providing monthly pension to employee. The balance 20% is lump sum payable to subscriber.

Non-Government sector:-

- a) Be a subscriber for 10 years.
- b) Lump sum is payable if corpus is equal to or less than 2.5 lakh.
- c) If corpus is more than 2.5 lakh, at least 80% of accumulated pension wealth of subscriber has to be utilized for purchase of an annuity. The balance 20% is payable as lump sum.

(4X5=20)

Departmental Accounts Examination-2024 (1st Session)

Category- SAS Part-I

Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Q. 2

Ans:- a) Conditions of refundable advance under GPF as below:-

- (1-A) Refundable advance shall be granted on the following conditions: -
- (i) Total refundable advances to be granted to a subscriber may be limited to Ten (10) only during the entire service. However the subscriber who have already availed eight or more refundable advances up to date of issue of these regulations may also be allowed to withdraw Refundable advance for three more occasions. DDO/Head of office may ensure that the total numbers of advances sanctioned are not more than prescribed limits as mentioned above.
- (ii) An advance shall not exceed 50% of the amount at the credit of the subscriber in the Fund or actual cost/expenditure whichever is less and no further advance shall be allowed unless earlier advances are fully re-paid except wheat advance admissible under clause (iii) below.
- (iii) to pay for the purchase of wheat by the Class IV employees for their own consumption as prescribed by Corporation from time to time. In a case where more than one member of the same family are Class-IV employees, the withdrawal will be admissible to only one such member. The withdrawal shall not be permissible after the 30th June and shall be recoverable in equal monthly installments within the same financial year from the date of withdrawal. This advance is in addition to the refundable advances admissible under sub regulation 1A (i) above.
- (iv) Refundable advance up to one month's pay for any genuine purpose may be granted to a subscriber from his G.P.F. and be recovered in 12 months. This advance is in addition to the refundable advances admissible under sub regulations 1A (i) above.

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Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Q-2

- Ans:- b) As per The joining time of a Board employee, in cases involving a transfer from one station to another; neither of which is in a remote locality not easy of access, is subject to a maximum of 30 days. Six days are allowed for preparation and in addition, a period to cover the actual journey calculated as follows:-
 - (a) A Board employee is allowed :-
 - (i) For the portion of the journey which he travels by air-craft. Actual time occupied in the journey is allowed.
 - (ii) For the portion of the journey which he travels or might travel. One day for each is allowed as below:-
 - (a) By Railway ...500 Kilometres.
 - (b) by ocean steamer 350 Kilometres
 - (c) By river steamer ...150 Kilometres)

 Or any longer time actually occupied in the journey for (b) and (c).
 - (d) By motor vehicle or horse-drawn conveyance ...150 Kilometres.
 - (e) In any other way ...25 Kilometres.
 - (b) (i) For purpose of journey by air under clause (a) (i) a part of day should be treated as one day;
 - (ii) a day is also allowed for any fractional portion of any distance prescribed in clause (a) (ii).
 - (c) When part of the journey is by steamer, the limit of six days for preparation may be extended to cover any period unavoidably spent in awaiting the departure of the steamer.
 - (d) Travel by road not exceeding 8 Kilometres to or from a railway station or steamer Ghat at the beginning or end of a journey does not count for joining time.
 - (e) A Sunday does not account as a day for the purpose of the calculations in this regulation but Sundays are included in the maximum period of 30 days.

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Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Ans:- (c) What is the minimum and maximum subscription allowed under GPF?

As per Provident Fund Regulation, 2010 regulation no. 3(1)

MAXIMUM SUBSCRIPTION: - Maximum subscription means any sums so expressed by the subscriber but not more than his emoluments.

MINIMUM SUBSCRIPTION: - Minimum subscription means any sums so expressed by the subscriber but not less than 8% (Eight percent) of his emoluments.

(10+5+5=20)

Departmental Accounts Examination-2024 (1st Session)

Category- SAS Part-I

Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Q. 3

Ans:- a) As per regulation 24. (1) The authority which made the order appealed against may withhold the appeal if:-

- (i) it does not comply with any of the provisions of Regulation 22; or
- (ii) it is not submitted within the period specified in Regulation 21; or
- (iii) it is repetition of an appeal already decided and no new facts or circumstances are adduced.

Provided that an appeal withheld on the ground only that it does not comply with the provisions of Regulation 22 shall be returned to the appellant and, if resubmitted within one month thereof, after compliance with the said provisions, shall not be withheld.

- (2) Where an appeal is withheld, the appellant shall be informed of the fact and the reasons therefore and a copy of this order withholding the appeal forwarded to the appellate authority.
- (3) No appeal shall lie against an order withholding an appeal passed by competent authority.

Ans:-(b) As per journey performing mode, Assistant Engineer can claim TA of Rail/ Air Journey. As per FC 26/2023 he can claim Hotel charges. When an employee while on tour stays in hotel and tourist banglow run on commercial lines, he shall claim to ¾ of daily allowance considering Hotel charges being only for lodging.

Ans:- c) Explain Quarantine leave admissible to PSTCL employees.

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 nec- essary for quarantine purposes in excess of this period shall be treated as ordi- nary leave. Quarantine leave may also be granted, when necessary, in continua- tion of other leave, subject to the above maximum except as provided in the Note below, no substitute be appointed in place of a Board employee absent on quarantine leave.

Departmental Accounts Examination-2024 (1st Session) Paper-IV Category- SAS Part-I **Answer:- SERVICE RULES AND REGULATIONS**

Ans:- d) Define Honorarium and Leave not due.

Honorarium' means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character.

Leave not due may be granted to a PSTCL employee in permanent employee for a period not exceeding 360 days during his entire service, out of which not more than 90 days at a time and 180 days in all may be otherwise than on medical certificate. Such leave will be debited against the half pay leave the PSTCL employee may earn subsequently

(5+5+5+5=20)

Departmental Accounts Examination-2024 (1st Session) Paper-IV Category- SAS Part-I

Answer:- SERVICE RULES AND REGULATIONS

Ans:-a) In which conditions an employee shall be deemed have been placed under suspension?

As per regulation no. 4 (2) of Employees Punishment and appeal Regulation, 1971, an employee shall be deemed to have been placed under suspension by an order of appointing authority:-

(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-

NOTE: The deemed suspension of an employee is operative for the period of eight hours; custody only. Once the period of custody is over, the appointing authority should carefully consider his continued 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 forth with dismissed or removed or compulsorily retired consequent to such conviction.

Ans:- b) Subsistence allowance means a monthly allowance made to corporation employee who in not receipt of pay or leave salary. Subsistence allowance payable at time of suspension.

Subsistence allowance payable at an amount equal to the leave salary which the Board employee would have drawn if he had been on leave on half pay, and in addition dearness allowance, if admissible, on the basis of such leave salary:

Provided that where the period of suspension exceeds six months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first six months as follows:-

(i) the amount of subsistence allowance may be increased by a suitable amount not exceeding 50 percent of the subsistence allowance admissible during the period of the first six months, if, in the opinion of the said

Departmental Accounts Examination-2024 (1st Session)

Category- SAS Part-I

Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the Board employee:

(ii) the amount of subsistence allowance may be reduced by suitable amount, not exceeding 50 percent of the subsistence allowance admissible during the period of the first six months, if in the opinion of the said authority, the period of suspension has been prolonged due to reasons to be recorded in writing, directly attributable to the Board employee;

Ans:- c) Pensions are divided into four classes, the rules for which are prescribed in the following Sections of this Chapter:-

- (a) Compensation Pensions.
- (b) Invalid Pensions.
- (c) Superannuation Pensions.
- (d) Retiring Pensions.

Conditions for grant of pension:-

1)Compensation pension-

- 5.2. If a Government employee is selected for discharge owing to the abolition of a permanent post, he shall, unless he is appointed to another post the conditions of which are deemed by the authority competent to discharge him to be at least equal to those of his own, have the option -
 - (a) of taking any compensation pension or gratuity to which he may be entitled for the service he has already rendered, or
 - (b) of accepting another post or transfer to another establishment even on a lower pay, if offered and continuing to count his previous service for pension.
 - 5.3. (1) When a Government employee is transferred from pensionable Government service to a non-pensionable establishment, he cannot be granted any pension or gratuity admissible to him for the qualifying portion of his service until he actually retires from the non-pensionable establishment to which he is transferred.

Departmental Accounts Examination-2024 (1st Session) Paper-IV Category- SAS Part-I

Answer:- SERVICE RULES AND REGULATIONS

2) Invalid pension-

- 5.11. An invalid pension is awarded, on his retirement from the Public Service, to a Government employee, who by bodily or mental infirmity is permanently incapacitated for the public service, or for the particular branch of it to which he belongs.
- 5.12. Government employee should, if possible, be employed even on lower pay so that the expense of pensioning him may be avoided. If there be no means of employing him even on lower pay, then, he may be admitted to pension, but it should be considered whether, in view of his capacity for partially earning a living, it is necessary to grant to him the full pension admissible under the rules.
 - 5.14. A Government employee discharged on other grounds other than those stated in rules 5.11 and 5.12 has no claim to pension under rule 5.11, even though he can produce medical evidence of incapacity for service.

3) Superannuation Pension-

5.27. A superannuation pension is granted to a Government employee entitled or required, by rule, to retire at a particular age. See Rule 3.26 of Volume I of these Rules.

No claim to compensation from a Government employee who is required to retire at a particular age under rules will be entertained.

(5+5+10=20)

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Category- SAS Part-I

Paper-IV

Answer:- SERVICE RULES AND REGULATIONS

Q. 5

Ans:- a)

- 1) Basic pay on 01-01-2023 is 64100
- 2) Pay of employee fixed on 12-05-2023 is 65500 in level 18 till 31-08-2023.
- 3) On dated 01-09-2023 employee get 2 increment in level 15 as per option then pay fixed in level 18 either equal or next higher as below:-

Two increment on dated 01-09-2023 is 66000 and 68000 in level-15 Then basic pay on 01-09-2023 is 69500 in level-18.

Ans:- b) Calculation net qualifying service for purpose of pension:-

Universitied service (200 day) 5 5 Suspension period (155 days) - 17 21 Total Interruption 1 5 21 OR 1 5 21	
Date of retirement 2024 01 31 Less:- Date of Joining as UDC 1987 03 14 Gross Qualified service 36 10 17+1= Less:- Non duty period (270 days) - 9 - Unverified service (106 days) - 3 16 5 5	18
Ans:- b) Calculation net qualifying service for part Years Months days	

(10+10=20)