

PUNJAB STATE TRANSMISSION CORPORATION LTD.

Departmental Accounts Examination-2024 (2nd)

Category : SAS-I

Paper-IV

Roll No. _____

(Service Rules & regulations)

Time Allowed : 3 Hours

Max. Marks : 100

Note : All Questions are compulsory.

Que 1

- Can the arrear of T.A. be claimed due to revision of pay? Explain.
- What T.A is admissible to the officers/officials of the corporation in connection with Sports activities?
- Whether T.A. is admissible on re-employment in service? If admissible, state the circumstances under which is admissible?
- Which is the entitlement criteria for employees/officers to travel by air while availing LTC?

(Marks: 5+5+5+5=20)

ਪ੍ਰਸ਼ਨ 1.

- (ੳ) ਕੀ ਟੀ.ਏ. ਦਾ ਬਕਾਇਆ ਤਨਖਾਹ ਦੇ ਸੰਸ਼ੋਧਨ ਦੇ ਕਾਰਨ ਦਾਅਵਾ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ? ਵਿਆਖਿਆ ਕਰੋ।
- (ਅ) ਖੇਡ ਗਤੀਵਿਧੀਆਂ ਦੇ ਸਬੰਧ ਵਿੱਚ ਕਾਰਪੋਰੇਸ਼ਨ ਦੇ ਅਧਿਕਾਰੀਆਂ/ਅਧਿਕਾਰੀਆਂ ਲਈ ਕਿਹੜਾ ਟੀ.ਏ ਮਿਲਣਯੋਗ ਹੈ?
- (ੲ) ਕੀ ਟੀ.ਏ. ਸੇਵਾ ਵਿੱਚ ਮੁੜ-ਰੁਜ਼ਗਾਰ 'ਤੇ ਸਵੀਕਾਰਯੋਗ ਹੈ? ਜੇ ਮੰਨਣਯੋਗ ਹੈ, ਤਾਂ ਦੱਸੋ ਕਿ ਕਿਹੜੀਆਂ ਹਾਲਤਾਂ ਵਿੱਚ ਮਨਜ਼ੂਰ ਹੈ?
- (ਸ) LTC ਦਾ ਲਾਭ ਲੈਣ ਵੇਲੇ ਕਰਮਚਾਰੀਆਂ/ਅਧਿਕਾਰੀਆਂ ਲਈ ਹਵਾਈ ਸਫ਼ਰ ਕਰਨ ਲਈ ਕੀ ਅਧਿਕਾਰ ਮਾਪਦੰਡ ਹੈ?

Que 2

- Can a subscriber to GPF choose not to receive interest on his GPF Deposit? What will be done if he subsequently asks to credit interest on such GPF Deposit?
- A women employee has not taken any casual leave up to the month of November and applied for sanction of 20 casual leaves to her credit. Comment.
- Write in brief the different cases in which Ex-gratia can be paid. Also write the rates on which the Ex Gratia is paid.

(Marks: 5+5+10=20)

ਪ੍ਰਸ਼ਨ 2.

- (ੳ) ਕੀ GPF ਦਾ ਕੋਈ ਗਾਹਕ ਆਪਣੀ GPF ਡਿਪਾਜ਼ਿਟ 'ਤੇ ਵਿਆਜ ਪ੍ਰਾਪਤ ਨਾ ਕਰਨ ਦੀ ਚੋਣ ਕਰ ਸਕਦਾ ਹੈ? ਜੇਕਰ ਉਹ ਬਾਅਦ ਵਿੱਚ ਅਜਿਹੀ GPF ਡਿਪਾਜ਼ਿਟ 'ਤੇ ਵਿਆਜ ਕ੍ਰੈਡਿਟ ਕਰਨ ਲਈ ਕਹਿੰਦਾ ਹੈ ਤਾਂ ਕੀ ਕੀਤਾ ਜਾਵੇਗਾ?
- (ਅ) ਇੱਕ ਮਹਿਲਾ ਕਰਮਚਾਰੀ ਨੇ ਨਵੰਬਰ ਮਹੀਨੇ ਤੱਕ ਕੋਈ ਆਮ ਛੁੱਟੀ ਨਹੀਂ ਲਈ ਹੈ ਅਤੇ 20 ਆਮ ਛੁੱਟੀਆਂ ਦੀ ਮਨਜ਼ੂਰੀ ਲਈ ਅਰਜ਼ੀ ਦਿੱਤੀ ਹੈ। ਟਿੱਪਣੀ
- (ੲ) ਉਹਨਾਂ ਵੱਖ-ਵੱਖ ਮਾਮਲਿਆਂ ਨੂੰ ਸੰਬੰਧ ਵਿੱਚ ਲਿਖੇ ਜਿਹਨਾਂ ਵਿੱਚ ਐਕਸ-ਗ੍ਰੇਸ਼ੀਆ ਦਾ ਭੁਗਤਾਨ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਉਹ ਦਰਾਂ ਵੀ ਲਿਖੇ ਜਿਨ੍ਹਾਂ 'ਤੇ ਐਕਸ ਗ੍ਰੇਸ਼ੀਆ ਦਾ ਭੁਗਤਾਨ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

Que 3

- A employee claimed the TA on transfer from one station to another. One family member shifted 15 days prior to this transfer and others shifted after 7 months of transfer. Comment.
- An officer after availing study leave quits service. What amount is recoverable from the officer in this case?
- An officer was promoted in the scale of Rs. 8500/- on 11.03.2019. His pay was Rs. 35230/- and grade pay was 6850/- date of annual increment is 01.04.2019. Calculate the pay in following conditions:-
 - He got his increment of promotion on the date of promotion.
 - He exercised his option to get his increment of promotion on the date of his next increment date.

(Marks: 5+5+10=20)

ਪ੍ਰਸ਼ਨ 3

- (ੳ) ਇੱਕ ਕਰਮਚਾਰੀ ਨੇ ਇੱਕ ਸਟੇਸ਼ਨ ਤੋਂ ਦੂਜੇ ਸਟੇਸ਼ਨ ਵਿੱਚ ਤਬਾਦਲੇ 'ਤੇ ਟੀ.ਏ. ਕਲੇਮ ਕੀਤਾ। ਪਰਿਵਾਰ ਦਾ ਇੱਕ ਮੈਂਬਰ ਇਸ ਤਬਾਦਲੇ ਤੋਂ 15 ਦਿਨ ਪਹਿਲਾਂ ਸਿਫਟ ਹੋ ਗਿਆ ਸੀ ਅਤੇ ਦੂਸਰੇ ਤਬਾਦਲੇ ਦੇ 7 ਮਹੀਨੇ ਬਾਅਦ ਸਿਫਟ ਹੋ ਗਏ ਸਨ। ਟਿੱਪਣੀ।
- (ਅ) ਸਟੱਡੀ ਲੀਵ ਲੈਣ ਤੋਂ ਬਾਅਦ ਇੱਕ ਅਧਿਕਾਰੀ ਨੇ ਨੈਕਰੀ ਛੱਡ ਦਿੱਤੀ। ਇਸ ਮਾਮਲੇ ਵਿੱਚ ਅਧਿਕਾਰੀ ਤੋਂ ਕਿੰਨੀ ਰਕਮ ਵਸੂਲੀ ਜਾ ਸਕਦੀ ਹੈ?
- (ੲ) ਇੱਕ ਅਧਿਕਾਰੀ ਨੂੰ ਰੁਪਏ 8500/- ਦੇ ਸਕੇਲ ਵਿੱਚ 11.03.2019 ਨੂੰ ਤਰੱਕੀ ਦਿੱਤੀ ਗਈ ਸੀ। ਉਸਦੀ ਤਨਖਾਹ ਰੁਪਏ 35230/- ਸੀ ਅਤੇ ਗ੍ਰੇਡ ਪੇ 6850/- ਸੀ ਉਸਦੀ ਸਾਲਾਨਾ ਇਨਕਰੀਮੈਂਟ ਦੀ ਮਿਤੀ 01.04.2019 ਹੈ। ਹੇਠ ਲਿਖੀਆਂ ਸ਼ਰਤਾਂ ਵਿੱਚ ਤਨਖਾਹ ਦੀ ਗਣਨਾ ਕਰੋ: -
- ਉਸ ਨੂੰ ਤਰੱਕੀ ਦੀ ਮਿਤੀ 'ਤੇ ਤਰੱਕੀ ਦਾ ਵਾਧਾ ਮਿਲਿਆ ਹੈ।
 - ਉਸਨੇ ਆਪਣੀ ਅਗਲੀ ਇਨਕਰੀਮੈਂਟ ਦੀ ਮਿਤੀ 'ਤੇ ਤਰੱਕੀ ਦਾ ਵਾਧਾ ਪ੍ਰਾਪਤ ਕਰਨ ਲਈ ਵਿਕਲਪ ਦੀ ਵਰਤੋਂ ਕੀਤੀ।

Que 4

A PSTCL employee was during Basic pay of Rs. 32800/- with effect from 01.01.2021. Balance in his GPF A/c as on 31.03.2021 was Rs. 1200000/-. His monthly subscription of GPF during the year 2021-22 was Rs. 5000/- per month. He drew non-refundable advance of Rs. 400000/- on 20.05.2021 and refundable advance of Rs. 100000/- on 30.08.2021 payable in 20 equal instalments w.e.f pay of 09/2021. Arrear of Rs. 12500/- was credited to his GPF Account in 12/2021. Calculate the interest to be credited to his GPF Account for the year 2021-22 as per prevalent instructions assuming 7.60% rate of interest on GPF Deposits for the year 2021-22.

(Marks : 20)

ਪ੍ਰਸ਼ਨ 4

ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ. ਦੇ ਇੱਕ ਮੁਲਾਜ਼ਮ ਮੁਢਲੀ ਤਨਖਾਹ 32800/- ਸੀ 01.01.2021 ਤੋਂ ਪ੍ਰਭਾਵੀ ਹੈ। 31.03.2021 ਨੂੰ ਉਸਦੇ GPF A/c ਵਿੱਚ ਬਕਾਇਆ ਰੁਪਏ 1200000/- ਸੀ। ਸਾਲ 2021-22 ਦੌਰਾਨ GPF ਦੀ ਉਸਦੀ ਮਾਸਿਕ ਗਾਹਕੀ ਰੁਪਏ 5000/- ਪ੍ਰਤੀ ਮਹੀਨਾ ਸੀ। ਉਸਨੇ ਰੁਪਏ 400000/- ਦੀ 20.05.2021 ਨੂੰ ਨਾ-ਵਾਪਸੀਯੋਗ ਪੇਸ਼ਗੀ ਲਈ। ਅਤੇ ਰੁਪਏ 100000/- ਦੀ 30.08.2021 ਨੂੰ ਵਾਪਸੀਯੋਗ ਪੇਸ਼ਗੀ ਲਈ, ਜੋ ਕਿ 09/2021 ਦੀ ਤਨਖਾਹ ਦੇ ਨਾਲ 20 ਬਰਾਬਰ ਕਿਸ਼ਤਾਂ ਵਿੱਚ ਭੁਗਤਾਨ ਯੋਗ ਹੈ। ਰੁਪਏ 12500/- ਦਾ ਬਕਾਇਆ 12/2021 ਵਿੱਚ ਉਸਦੇ GPF ਖਾਤੇ ਵਿੱਚ ਕ੍ਰੈਡਿਟ ਕੀਤਾ ਗਿਆ ਸੀ। ਸਾਲ 2021-22 ਲਈ GPF ਡਿਪਾਜ਼ਿਟ 'ਤੇ 7.60% ਵਿਆਜ ਦਰ ਮੰਨਦੇ ਹੋਏ ਪ੍ਰਚਲਿਤ ਨਿਰਦੇਸ਼ਾਂ ਦੇ ਅਨੁਸਾਰ ਸਾਲ 2021-22 ਲਈ ਉਸਦੇ GPF ਖਾਤੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕੀਤੇ ਜਾਣ ਵਾਲੇ ਵਿਆਜ ਦੀ ਗਣਨਾ ਕਰੋ।

Que 5

(a) Comment & also quote relevant regulation in support of your answer:

- i. No enquiry was held to terminate the services of a PSTCL employee as he was convicted for a period of 10 years imprisonment by a Court of Law.
- ii. Services of a probationer were terminated without giving any opportunity to present his defence on the ground that he was not regular employee of the PSTCL.
- iii. Authority lower than the appointing authority suspended an employee.
- iv. The punishing authority disagrees with the findings of the enquiring authority.

(b) Explain the condition on which the appointing authority may permit an employee to withdraw resignation in public interest.

(Marks : 4*3 + 8=20)

ਪ੍ਰਸ਼ਨ 5

(ੳ) ਟਿੱਪਣੀ ਕਰੋ ਤੁਹਾਡੇ ਜਵਾਬ ਦੇ ਸਮਰਥਨ ਵਿੱਚ ਸੰਬੰਧਿਤ ਨਿਯਮ ਦਾ ਹਵਾਲਾ ਦਿਓ:

1. PSTCL ਕਰਮਚਾਰੀ ਦੀਆਂ ਸੇਵਾਵਾਂ ਨੂੰ ਬਰਖਾਸਤ ਕਰਨ ਲਈ ਕੋਈ ਪੁੱਛਗਿੱਛ ਨਹੀਂ ਕੀਤੀ ਗਈ ਕਿਉਂਕਿ ਉਸ ਨੂੰ ਕਾਨੂੰਨ ਦੀ ਅਦਾਲਤ ਦੁਆਰਾ 10 ਸਾਲ ਦੀ ਕੈਦ ਦੀ ਸਜ਼ਾ ਸੁਣਾਈ ਗਈ ਸੀ।
2. ਇੱਕ ਪ੍ਰੋਬੇਸ਼ਨਰ ਦੀਆਂ ਸੇਵਾਵਾਂ ਇਸ ਅਧਾਰ 'ਤੇ ਆਪਣਾ ਬਚਾਅ ਪੇਸ਼ ਕਰਨ ਦਾ ਕੋਈ ਮੌਕਾ ਦਿੱਤੇ ਬਿਨਾਂ ਖਤਮ ਕਰ ਦਿੱਤੀਆਂ ਗਈਆਂ ਸਨ ਕਿ ਉਹ PSTCL ਦਾ ਨਿਯਮਤ ਕਰਮਚਾਰੀ ਨਹੀਂ ਸੀ।
3. ਨਿਯੁਕਤੀ ਅਥਾਰਟੀ ਤੋਂ ਘੱਟ ਅਥਾਰਟੀ ਨੇ ਇੱਕ ਕਰਮਚਾਰੀ ਨੂੰ ਮੁਅੱਤਲ ਕਰ ਦਿੱਤਾ।
4. ਸਜ਼ਾ ਦੇਣ ਵਾਲੀ ਅਥਾਰਟੀ ਜਾਂਚ ਅਥਾਰਟੀ ਦੀ findings ਨਾਲ ਅਸਹਿਮਤ ਹੈ।

(ਅ) ਉਸ ਸ਼ਰਤ ਦੀ ਵਿਆਖਿਆ ਕਰੋ ਜਿਸ 'ਤੇ ਨਿਯੁਕਤੀ ਅਥਾਰਟੀ ਕਿਸੇ ਕਰਮਚਾਰੀ ਨੂੰ ਜਨਤਕ ਹਿੱਤ ਵਿੱਚ ਅਸਤੀਫਾ ਵਾਪਸ ਲੈਣ ਦੀ ਇਜਾਜ਼ਤ ਦੇ ਸਕਦੀ ਹੈ।

Paper-IV (SAS-I) - Model Solution (2024 2nd)
(Service Rules and Regulations)

Ans 1(a)

A Board employee's claim to Travelling Allowance should be regulated by the regulations in force at the time of performance of journey. Travelling Allowance of a board employee, who is promoted or reverted or is granted an increased rate of pay with retrospective effect, should not be revised in respect of the period intervening between the date of promotion or reversion of grant of increased rate of pay and that on which it is notified, except where the notification implies a change of duties.

As such, arrear of TA can't be claimed due to revision of pay.

Ans 1(b)

The players, Coaches, Managers, Officials accompanying the PSPCL team would be entitled to draw Daily Allowance @ Rs.300/- per day. Further, local players and officials will be entitled for diet money of Rs.150/- per day during All India Elec. Sports Control Board Tournament/coaching camp once in a year. This will be in addition to any amount that may be given to them by the tournament committee for the purpose of Boarding and lodging. Besides TA/DA any amount/cash received from the tournament committee will be considered as "diet money" to be equally shared by the team including Coach, Manager & Official. The team players and Coaches/ Managers & Official will also be entitled to undertake journey by AC 3 tier sleeper in any train.

Ans 1(c)

JOURNEY PERFORMED BY PERSONS ON RE-EMPLOYMENT IN BOARDS SERVICE.

When a pensioner or a Board employee who has been thrown out of employment owing to reduction, establishment or the abolition of his post, is re-appointed to Board Service, the authority which sanctions his re-appointment may permit him to draw Travelling Allowance for his journey to join his new post as for a journey on tour without any allowance for halts on the journey.

Ans 1(d)

As per Finance Circular No. 17/2019 pre-entitlement criterion for employees/officer to travel by air while availing LTC are as follows:-

Category	Grade Pay	Entitlement
I & II	Rs. 7600 to above	Economy class by air
III	Rs. 5400 to Rs. 7599	Economy class by air (on pre-condition that distance is more than 500 kms)

Ans 2(a)

Interest shall not be credited to the account of a Mohammedan subscriber if he informs the Accounts Officer through DDO/Head of Office that he does not wish to receive it; but if he subsequently asks for interest, it shall be credited with effect from the first day of the year in which he asks for it.

Ans 2(b)

As per Appendix 8 of MSR, 1975 Vol-III Point 1, (4) The total spell of casual leave cannot exceed 16 days. As such, the women employee or any other employee cannot be sanctioned 20 Casual leaves as per instructions, however, 16 leaves can be sanctioned with remaining 4 can be taken in driblets.

Ans 2(c)

As per instructions issued vide FC. 41/2010 dated 2.12.2010 & FC. 8/2012 dated 14.3.2012 Ex-gratia grant is paid to the family of a deceased employee at following rates in different cases.

- a. Where death occurs in harness or the employee is permanently disabled and rendered unfit for further service, the Ex-gratia payment shall be made at the rate of Rs. 1 lac as a uniform basis.
- b. In case of accidental or death of an employee during the performance of duty, his legal heirs will be entitle.
- c. To a lump sums payment of Rs. 5 lacs as Ex-gratia grant. However the Ex-gratia grant envisaged in there orders shall not be admissible in case of those Govt. employees who commit suicide during the performance of duty.
It was further decided that the full amount of Ex-gratia payment admissible under these orders shall also be payable to those employees who incur complete permanent disability during the performance of duty. In the case of those employees who incur partial permanent disablement during the performance of duty, Ex-gratia payable under these orders shall be proportionate to the percentage of partial permanent disability during performance of duty.
- d. If death occurs in performance of duty such as dealing in with riots terrorist attack or enemy action, ex-gratia shall be paid @ Rs. 10 Lacs on a uniform basis.

Ans 3(a)

As per Note (ii) under Regulations 27 of MSR Vol (iii) a member of board employee's family who follows him within 6 months from the date of his transfer of precedes him by not more than 1 month may be treated as accompany him.

Hence employee can claim transfer TA for the family member who shifted 15 days prior to him.

Ans 3(b)

As per para no.18 appendix 9 of MSR Vol I Part II when an employee quits the services after availing study leave. He will have to refund double the amount of leave salary, other expenses incurred by foreign employer, study allowance cost of fee TA etc. the study leave shall be calculated and converted into regular leave/EL or if it is not due then leave of kind due.

Ans 3(c)

1) Pay as on 11.3.19 = 35230/-

If he opts for pay to be fixed on the date of promotion.

Then his pay will be fixed as under-

$$1.4.18 = 28380 + 6850 = 35230$$

$$11.3.19 = 28380 + 1060 + 1650 = 37940$$

DNI - 1.3.20

2) If he opts for pay to be fixed on annual increment.

Pay will be fixed as under-

$$\text{Pay after increment on Rs. 35230/- is Rs. } 35230 + 1650 = 36880$$

$$\text{And after placing in GP of Rs. 8500/- is Rs. } 36880 + 2150 = 39030$$

DNI - 1.4.20

Ans 4.

Month	Monthly contribution (Cr.)	Withdrawal (Dr.)	Interest rate	Months	Credit Interest	Debit Interest	Interest (Diff.)
Opening Balance	1200000						
April, 21	5000		7.60	1	7600	0	7600
May, 21	5000	400000	7.60	2	7632	2533	5099
June, 21	5000		7.60	3	7663	2533	5130
July, 21	5000		7.60	4	7695	2533	5162
Aug, 21	5000	100000	7.60	5	7727	3167	4560
Sept, 21	10000		7.60	6	7758	3167	4591
Oct, 21	10000		7.60	7	7822	3167	4655
Nov, 21	10000		7.60	8	7885	3167	4718
Dec, 21	22500		7.60	9	7948	3167	4781
Jan, 22	10000		7.60	10	8091	3167	4924
Feb, 22	10000		7.60	11	8154	3167	4987
Mar, 22	10000		7.60	12	8218	3167	5051
Total	107500				94193	32935	61258

GPF Balance

Opening Balance	1200000
Credit	107500
Interest	61258
Total	1368758
Withdrawal	500000
Balance	868759

Ans 5(a)

- i) The case is covered under Regulation 14 of PSEB Punishment & Appeals Regulations, 1971 and hence is in order.
- ii) Regulation 11 of PSEB Punishment & Appeals Regulations, 1971 provides that the probationer shall be given an opportunity to show cause before orders are passed by the authority competent to terminate the appointment. As such the action is not in order.
- iii) As per Regulation 4 of PSEB Punishment & Appeals Regulations, 1971, where the order of suspension is made by an authority lower than the appointing authority or any other authority empowered in that behalf by the Board. Such authority shall forthwith report to the appointing authority the circumstances in which the order was made.
- iv) As per Regulation 9(2) of PSEB Punishment & Appeals Regulations, 1971, the punishing authority shall, if it disagrees with the findings of the enquiring authority on any article of charge, record its reasons for his disagreement & records its own findings on such charge, if the evidence on record is sufficient for the purpose.

Ans 5(b)

As per Reg 7.5 (4) of MSR Vol I part I the appointing authority may permit a person to withdraw his resignation in public interest on the following conditions namely :-

- i) That the resignation was tendered by the Board employee for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation.
- ii) That during the period intervening between the date on which the resignation became effective and the date on which the request for withdrawal was made, the conduct of the person concerned was in no way improper.
- iii) That the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days.
- iv) That the aforementioned period of ninety days shall be observed in the manner that the employee concerned should put in his application for withdrawal of resignation within two months of being relieved and the same should as far as possible be processed within a period of one month, and
- v) That the post which was vacated by the Board/PSPCL employee on the acceptance of his resignation or any other comparable post is available.

Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Board employee resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

When an order is passed by a appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall not count as qualifying service.