

**SAS (PART – I EXAM) (UDC Accounts)**

**Paper – I**

**(WORKS & STORES ACCOUNTS)**

**(Marks -100)**

1. Chart of Accounts -Vol-I, Part-I
2. Basic Accounting Principles & Policies Vol-I, Part-II -  
Part 1 (Basic Accounting principle and policies
  1. Basic Accounting Principles
  2. Accounting Policies (Capital Expenditure & Fixed Assets, Fuel & Material Accounting (Material Accounting))Part 2 (Procedural Matters Relating to Accounting Transaction)
  1. Capital Expenditure & Fixed Assets
  2. Fuel & Material Accounting (Material Accounting)
3. Cash & Bank Manual (Vol- IV): - All Chapters including instruction related to centralized payments and online voucher Package.
4. Expense Accounting Manual- (Vol- VII)
5. Capital Expenditure & Fixed Assets: - Chapter: I to XXXX Except (chapter - XIX, XXIV & XXXVI )
6. Inter Unit Transactions & their Accounting
7. Accounting on Damaged Transformers
8. Personnel Accounting.
9. Material Accounting
10. Basic knowledge of Accounting Standards as per Institute of Chartered Accountants of India regarding AS – 1, 2,6,9,10,15 & 22

**Notes:**

The instructions /Amendments, relating to the above subject, issued by different branches from time to time, shall also be applicable. However no cognizance of any amendment issued within 6 months of the commencement of examination shall be taken

**PAPER-II**  
**(REVENUE ACCOUNTS & COMPANIES ACT)**  
**(MARKS -100)**

**The Companies Act, 2013**

1. Preliminary (Chapter – 1 of the Company Act 2013)
2. Incorporation of Company and Matters Incidental thereto (Chapter – 2 of the Company Act 2013)
3. Registration of Charges (Chapter – 6 of the Company Act 2013)
4. Management and Administration (Chapter – 7 of the Company Act 2013)
5. Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number (Chapter – 11 to 13 of the Company Act 2013)
6. Section 447 to 454 (Chapter – 29 of the Company Act 2013)

**PSERC REGULATION**

1. PSERC (Terms and Conditions for Determination of Generation, Transmission, Wheeling and Retail Supply Tariff) Regulations, 2019
2. PSERC (Punjab State Grid Code) Regulations, 2013
3. PSERC (Terms & Conditions for Intra-State Open Access) Regulations, 2011
4. PSERC (Income of Other Businesses) Regulations, 2005
5. PSERC (Fee) Regulations, 2005
6. PSERC (Procedure for filing Appeal before the Appellate Authority), Regulations, 2005

**CERC REGULATION**

1. Fees and Charges of Regional Load Dispatch Centre and other related matters Regulations, 2015
2. Standards of Performance of inter-State transmission licensees Regulations, 2012
3. Terms and Conditions of Tariff Regulations, 2014
4. Sharing of Inter-State Transmission Charges and Losses) Regulations, 2010 Related Orders
5. Open Access in inter-State Transmission Regulations, 2008

**Reference Books:-**

Latest Study material issued by Institute of Chartered Accountants of India and Institute of Cost Accountants of India, for company Law book by Munish Bhandari advisable to refer bare acts and rules for other law acts & relevant rules.

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**PAPER-III**  
**(ACTS, RULES AND REGULATIONS)**  
**(Marks – 100)**

1. Factory Act -1948. [Chapter-1 (Preliminary), II (Inspection Staff), III (Health), IV (Safety), V. (Welfare), VI (Working Hours of Adults), VIII (Annuals leave with wages) & X (Penalties and Procedure)].
2. Workmen Compensation Act, 1923 [Chapter-I & II (Up to section IX only)]
3. Right to Information Act, 2005 [Chapter-I, Chapter-II & Chapter-V]
4. Micro, Small and Medium Enterprises Act, 2006 (Chapter-I, Chapter-III, Chapter-V & Chapter-VI)
5. PSTCL Delegation of Powers (amended from time to time by PSTCL).
6. Employee Provident Fund Act Account & Miscellaneous (Chapters – 1, 2 , 5 , 6 , 7 , 8 & 14)
7. PSEB Works Regulation (amended from time to time by PSTCL)
8. PSTCL Purchase Regulations
9. Employees Conduct Regulations, 1971.
10. Payment of Gratuity Act, 1972 [Section 2, 2A, 4 , 4A, 6, 7, 8, 9 & 10].
11. Negotiable & Instruments Act 1881.
12. Contract Act 1872 [Chapter 1 to 4, Chapter-6, Chapter-8].
13. Basic knowledge of GST (Basic knowledge of GST related to applicability, overview & levy of Tax, Meaning & scope of supply, Time & Place of Supply, Payment of GST, Returns, Input Credit Tax, Refunds, Assessment & Audit, Offences & penalties) as available on [cbic.gov.in](http://cbic.gov.in) source (Latest edition of FAQs)

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**PAPER-IV**  
**(SERVICE RULES & REGULATIONS)**  
**(Marks – 100)**

1) PSEB MSR-1972 VOL-I PART-I

Chapter-1, Chapter-II (Definitions), Chapter-III (General conditions of service), Chapter-IV (Pay), Chapter-V (Additions to Pay), Chapter-VII (Dismissa, Removal, Suspension & Resignation), Chapter-VIII (Leave), Chapter-IX (joining Time), Chapter- XII (Record of Service), Chapter XIV (Classification of services, Conduct & discipline), Chapter XV(Authorities which exercise the powers of a competent authority under the various regulations)

AND

PSEB MSR 1975 Vol-I Part-II

Appendix-3 (List of Employees granted Rent Free Accommodation), Appendix-V (Leave Procedure), Appendix VI (Authorities empowered to Grant Leave\_\_\_), Appendix-VIII (Regulation for the grant to Casual and Quarantine leave),

Latest Financial circulars relate to Last PAY REVISION AND PAY FIXATION ALLOWANCES ENTITLEMENT, PAY ANOMALY CASES as available on PSTCL website.

2) PUNJAB CSR VOL-II:

Chapter-I (Extent of Application and Definitions), Chapter-II (General Provisions relating to grant of pensions), Chapter-III (Service Qualifying for Pension), Chapter-IV (Reckoning of service for pension), Chapter-V (Different Kinds of Pension and condition for their grant), Chapter-VI (Amount of Pension), Chapter-IX (Determination and Authorization of the amounts of Pension and Gratuity), Chapter-X (Payment of Pension)

3) PSPCL PROVIDENT FUND REGULARTIONS-2010.

4) PSEB MSR 1972, Vol-III ( T.A REGULATIONS)

5) NEW PENSION SCHEME.

6) PSEB PUNISHMENT AND APPEAL REGULATIONS.