

No

15072025/50

Departmental Accounts Examination SAS Part-1
Session:07/2025
Paper:1
(Works & Stores Accounts)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

- 1 Attempt all the questions in English language only and part of a question must be attempted continuously at one place.
- 2 Rough work should be done on the space provided for in the answer sheet at Page-2.
- 3 Missing data, if any be assumed but must be indicated specifically in the answer.
- 4 Support your answer with relevant rules/regulation.
- 5 As per Dy.Secy./Services-II memo No. 11424/54/Exam-170 dt.16.9.2009, Text Books printed by the Punjab State Electricity Board & Punjab Govt. as per prescribed syllabus are only allowed in this Examination. The Extract/Help Books though printed by the PSEB are not permissible in the Examination. In the case of non-availability of Text Books printed by the PSEB & Punjab Govt., the Photostat copies of these Text Books will be allowed in the examination

-1-

SESSION -07/2025
SAS PART-1
PAPER 1-WORKS AND STORES ACCOUNTS

Q. 1 (a) Give Correct Nomenclature to the following account codes

- a. 10.612
- b. 12.234
- c. 14.307
- d. 15.311
- e. 16.210
- f. 70.401
- g. 71.110
- h. 75.617
- i. 75.860
- j. 76.112

(b) What accounting entries are required to be posted for following relating to coal:

- (i) Accounting for transit loss
- (ii) Superior grade in respect of DW and UCW's
- (iii) Accounting for freight variance
- (iv) Provision for coal in transit in respect of paid bills
- (v) Acceptance of liability by collieries for inferior grades

(10+10=20)

Q. 2 (a) Classify the following transactions as Cash flows from Operating or Investing or Financing Activities :

- (i) Proceeds from failed sale -leaseback transactions
- (ii) Cash payments to and on behalf of employees
- (iii) Dividend Income received on securities classified as available for sale
- (iv) Insurance proceeds directly attributable to casualty losses related to productive assets
- (v) Change in Bank Overdraft

(b) When and what action is required to be taken by Divisional Supdt. for reconciliation of Disbursement bank account of accounting units.

(10+10=20)

Q. 3 (a) Write down the accounting entries for adjustment of material found excess and short during physical verification of material in store of PSPCL.

(b) Define Store incidental expenses/stock storage charges. How the store incidental charges are determined?

(c) Discuss the adjustment of unused material lying at various works.

(7+8+5=20)

4 Draw up 2nd running bill on running account with following particulars :

- Name of the Division : Civil Construction Division No. 1
Name of the Contractor : S.D. Infra and Co.
Name of the Work : Providing road and culverts for Power House No. 1
Item No. 1 : Excavation in ordinary soil including 4 ft. lift and 300 ft lead
20000 cu ft. @ Rs. 13 per cu ft. No work done since last bill.
- Item No. 2 : Providing road with 9" thick granite boulder soiling, 10000 sq.
ft @ Rs. 50 per sq. ft.
(To be paid at past rate of Rs. 40 per sq ft.)
Work done since last bill 2000 sq ft.
- Item No. 3 : Providing footpath with 6" boulder soling 1000 sq. ft. @ Rs. 30
per sq. ft.
Work done since last bill 300 sq. ft.

Add: 10% on above as per agreement.

Recoveries :

1. Rs. 5500/- on a/c of cost of cement supplied
2. 5% on a/c of security deposit
3. 2% on a/c of income tax.

There is also an attachment order against the contractor of Punjab and Haryana High Court for Rs. 4000/-.

(20)

Q. 5 (a) Record of all cash transactions should be maintained in cash book. Is there any exception to this rule ? Comment.

(b) No work should be carried out until a detailed technical estimate has been sanctioned. Is there any exception to this general rule.

(c) Funds of Rs. 5 lakhs were transferred by Banking section to Operation Division Mansa. Cheques valuing Rs. 4.60 lakhs were issued against capital work in progress and remaining amount was surrendered. What entries will be passed on in the accounts of both the offices.

(d) What action is required to be taken by the divisional officer in case of loss of cheque book or a blank cheque.

(5+5+5+5=20)

160725/60

roll No. _____

Departmental Accounts Examination for SAS part-1

PAPER – 2 (REVENUE ACCOUNTS)

Session 7/2025

- Note : 1. Books allowed : As per syllabus issued vide O/O No. 23/Exam-120/vol.3 date 16.5.2014
2. Attempt All the questions and part of questions must be attempted at one place.
3. Reference of relevant Rules/Regulations must be indicated in answers.
4. Missing date if any may be assumed but must be indicated in the answers.

Time Allowed : 3 hours

Max. Marks : 100

- Q. 1 (A) Explain Theft of Electricity.
(B) Refund of Meter Security.
(c) What are Latest Instructions/Guidelines for processing request for shifting of Agriculture Tube well Connection.

(Marks: 5+5+10=20)

- Q. 2 (A) Who can extend the due date of bill in the event of unforeseen circumstances.
(B) Write the procedure of challenge of meter.
(C) Safe keeping of important documents such as consumer's cases is very necessary. Who is responsible to ensure the safety of consumer's cases in PSPCL. Explain in details.

(Marks: 5+5+10=20)

- Q. 3 (A) Which are the committee members regarding grant of Continuous Process Status to industrial consumers.
(B) Who will decide the Date of Feasibility Clearance Committee (FCC) Meeting and generate agenda for circulation to the members of the FCC through online process.
(C) Write the procedure To accord feasibility clearance for release of electric connection to the New Investment Proposals covered under the Package of Fiscal Incentives as per Industrial Policy of Govt. of Punjab.

(marks : 5+5+10= 20)

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Q. 4 (A) The billing advices/ job orders for consumers above 20kW being high revenue and less in numbers has been entered by UDC Revenue of the concerned Sub Division and checked and verified by RA of concerned sub-division. Comments.

(B) What is the procedure for New connection (where network augmentation is required).

(C) What certificate is to be recorded in the Abstract Ledger of Billing Ledger while finalizing the Sundry changes & Allowances Adjustment Register.

(marks : 5+8+7= 20)

Q. 5 (A) Write the functions of Regional Load Despatch Centre as per Electricity Act, 2003.

(B) What is fuel clause adjustment. Whether fuel surcharge is applicable unmetered supply and MMC.

(C) Can a connection be released in temporary structure. If yes what are the instructions.

(marks : 10+5+5 = 20)

Roll No

17072025/40

Departmental Accounts Examination SAS Part-1
Session:07/2025
Paper:3
(Acts Rules & Regulations)

Time Allowed: Three Hours

Maximum Marks:100

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Session-7/2025
SAS Part-1
Paper-III (Acts, Rules and Regulations)

Question No.1

Explain the following:

- i) 'Reverse Auction' as per Purchase Regulation, 1981.
- ii) Types of Tenders as per Works Regulation, 1997.
- iii) 'Suit' as per Business Conduct Regulations, 1980.
- iv) National Load Dispatch Centre.

(4*5 marks = 20)

Question No.2

- (a) Explain the provisions regarding conduct of employees taking part in Politics and Elections and taking part in Demonstrations, Strikes and Intimidations as per Employee Conduct Regulations.
- (b) Describe the meaning of "Captive Generating Plant" as per Electricity Act, 2003.
- (c) Discuss in brief the purpose and salient features of the Electricity Act, 2003.

(10+5+5= 20 Marks)

Question No.3

Write a short note on the following: -

- (a) 'Public Authority' under RTI Act.
- (b) 'Open Access' under Electricity Act, 2003.
- (c) 'Force Majeure' under Purchase Regulations, 1981.
- (d) 'Third Party' under RTI Act.

(4x5= 20 Marks)

Question No.4

- (a) Discuss the meaning of Security Deposit as per Purchase Regulations, 1981? Under what circumstances Security Deposit is refunded and forfeited?
- (b) Describe five main objects to be pursued by PSPCL as per its Memorandum of Association (MoA). Also list five objects incidental or ancillary to the attainment of the main objects.

(10+10= 20 Marks)

Question No.5

- (a) Explain the composition of "Board" set up under Micro Small and Medium Enterprises Act?
- (b) Under what circumstances a Member of Board can be removed under Micro Small and Medium Enterprises Act?
- (c) Describe the provisions relating to Third Party Information as contained in RTI Act.
- (d) Describe the Restrictive Trade Practices under Consumer Protection Act.

(4x5= 20 Marks)

180725/50

Roll No.

Departmental Accounts Examination SAS Part-1
Session 07-2025
Paper-4
(Service Rules and Regulations)

Total Page: 3

Time Allowed: Three Hours.

Max Marks: 100

Note:

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SAS Part - 1

Session: 7/2025

Paper: IV - (Service Rules and Regulations)

Time Allowed: 3 Hours

Maximum Marks: 100

Q-1

- i. Employee, who is GPF Subscriber reported as missing. Explain instructions regarding calculation of Interest on Balance of GPF?
- ii. Resignation of the GPF subscriber is accepted from the back date. Explain instructions regarding calculation of Interest on Balance of GPF?
- iii. Explain provision regarding Interest to the account of a Mohammedan GPF subscriber
- iv. What are the conditions for grant of Deposit Linked Insurance Scheme and when it is paid?

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

Q-2

- i. Employee got Notional Increment as per FC 24/2024 of PSPCL and he is claiming to Pay the arrear of Leave encashment as per increased notional pay, Explain his claim?
- ii. Can joining Time be claimed as a Matter of Right? Comment.
- iii. Define Family for LTC?
- iv. Explain instruction regarding payment of House rent allowance during Leave?

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

Q-3

- i. Employee joined as UDC as on 02.07.2010 he was on EOL from 12.09.2011 to 15.01.2012. Fix his pay as per FC 24/2021 and in revised scale by showing the calculations of Option as 2.59, 2.25. No option exercised by him then what would be the Basic pay on 01.01.2023.
- ii. Employee joined as LM against CRA on 05.02.2011. He opted new scales with option 2.25 (BP-37200/-) and 15% (BP-(40600/-)) as on 01.01.2016. He got

selected as JE through CRA on 05.08.2016. What would be the pay on joining as JE and on completion of probation period.

(Marks: 15+5=20)

Q-4

- i. AEE. was drawing BP Rs.35000/- on 31.12.2015 in Scale of 16650-39100+8500 GP DNI 01.03.2016. His retirement date is 31.12.2019. he has completed 30 years of service. Calculate his Pension on 31.12.2019, 01.07.2021?
- ii. ALM was drawing BP Rs. 18700/- on 31.12.2015 in scale of 10900-34800+4300 GP (As per FC 24/2021) with DNI 01.12.2016 opted 2.25 Factor for revised scales of 01.01.2016. He has completed 23 years of service on 01.05.2017. He was promoted as LM on dated 15.10.2018 and retired on 31.12.2018.
 - a. Fix his pay for 23-year Advance promotional increment?
 - b. What would be the Basic pension on 31.12.2018, 01.07.2021?
 - c. Calculate Gratuity, Leave encashment (350 Earned Leaves), Commutation (30%)?
(Note: ignore the effect of Arrears vide FC 3/2025)
- iii. Employee with 310-3/16 Earned leaves up to 31.12.2023 in account, retired on dated 31.12.2024. he availed Earned leave from 19.02.2024 to 22.03.2024. He has availed LTC from 01.07.2024 to 07.07.2024 on Earned Leave. Calculate Leave Encashment on retirement with BP 71400/-?

(Marks: 5+10+5=20)

Q-5

- i. Employee suspected for embezzlement of Fund was suspended. Authority decided to stop all the emoluments be paid to employee for the said period. Comment?
- ii. Employee retired on 30.11.2021 and his pension was fixed to Rs. 35700/- PM. Due to decision of Disciplinary cases pending against him the following punishments were imposed against him,
 - a. letter of censure vides o/o no. 21 dated 02.01.2022.
 - b. 5% cut forever o/o no 20 dated 01.02.2022.
 - c. 10% cut for 2 years vide o/o no. 48 dated 10.03.2022
 - d. 5% cut for 1 year vide o/o no. 22 dated 15.06.2023Calculate Basic Pension payable time to time as per above Office orders and restoration of pension.
- iii. Treatment for overstay of joining time, Explain?

(Marks: 5+10+5=20)