



HVPN POWER TRAINING INSTITUTE  
Director Principal HPTI,  
HPTI Complex, Sec-26, Panchkula  
E-mail:[hptipanchkula@gmail.com](mailto:hptipanchkula@gmail.com)

To

1. The Managing Director, HVPNL/HPGCL, Panchkula.
2. The Chairman-cum-Managing Director, UHBVN/DHBNL, Panchkula.

**Memo No.Ch-8/HPTI-322**

**Dated: 07.06.2018**

**Sub: - Revision of Syllabus of Departmental Accounts Examination of all cadres of HPUs & other related issues.**

A committee of Controller of Finance, HVPNL, CAO HVPNL, UHBVN and DHBNL was constituted vide Office Order No.15/HPTI-201 dated 20.01.2016 to examine the following issues.

- i. Syllabus.
- ii. Allowing of relevant books/bare acts during the examination to AO's, SDO's & UDC's.
- iii. Pass/Exemption % in case of SO Part-I & II.

The committee revised the syllabus of Departmental Accounts Examination of all the cadres of all HPUs and decided as under:-

- i. To allow relevant Bare Acts only of the subject during the examination to all cadre.
- ii. Passed/Exemption percentage in case of SO Part-I and SO Part-II has not been changed.
- iii. Regarding request of candidates for allowing to attempt the papers in Hindi Medium has been considered and the same has not been found to be accepted since there is no practice since the inception of erstwhile HSEB to allow the candidates to attempt the Paper in Hindi Medium.

The President HPTI-cum-MD, HVPNL consider and approved as under:-

- i) The revised syllabus in respect of all cadres of all HPUs is enclosed here with for information of all.
- ii) The revised syllabus of Departmental Accounts Examination for various Cadres will be implemented from the next Departmental Accounts Examination to be conducted in 2nd term i.e. Oct, Nov & Dec, 2018 onward as per schedule notified vide office order No. 163/HPTI-314/Exam dated 21.12.2017 and be informed to UIAMS, Punjab University, Chandigarh.
- iii) The relevant Bare Acts only of the subject during the examination to all cadres will be allowed.

In view of the above, revised syllabus is enclosed for information of all Power Utilities and expected candidates for the Departmental Accounts Examination to be conducted in 2nd term i.e. Oct, Nov & Dec, 2018 onward as per schedule notified vide office order No. 163/HPTI-314/Exam dated 21.12.2017.

This issues with the approval of President HPTI-cum-MD, HVPNL, Panchkula subject to ex-post facto approval of Governing Body HPTI in the ensuing meeting.

**DA: Revised Syllabus**

  
Admn Officer-cum-XEN,  
HPTI Panchkula

CC:-

1. The Chief Engineer/Admn. HVPN/UHBVN/DHBNL/HPGCL, Panchkula/Hisar.
2. The Controller of Finance, HVPNL, Panchkula.
3. The SE/Admn-I & SE/Admn-II, HVPNL, Panchkula,
4. The SE/ITMS, HVPNL/UHBVN/HPGCL/DHBNL Panchkula for hosting the same on their website.
5. The CAO, HVPN/UHBVN/DHBNL/HPGCL for their information and necessary action in the matter.
6. The Co-coordinator UIAMS (Exam wing), Panjab University Chandigarh..
7. The Controller of Examination Cell, HPGCL, Panchkula.
8. The US/GA, HVPNL, Panchkula.
9. PA to Director Principal, HPTI for kind information of Director Principal, HPTI, Panchkula.



HARYANA VIDYUT PRASARAN NIGAM LIMITED  
Regd. Office, Shakti Bhawan, Sector-6, Panchkula

Corporate Identity Number: U40101HR1997SGC033683

HVPN

Website: www.hvsn.gov.in

E-mail: cao@hvsn.org.in  
Fax No. 0172-2565480

Tel.No:0172-2561931 to 39

To

✓ The Vice Principal  
HPTI, Panchkula

Memo no. CAO/Estb- 225(A)

dated 13.02.2018

Subject ; Revision of Syllabus of Departmental Accounts Examination of all  
Cadres of HPUs & other related issues

Please refer to your office Order no. 15/HPTI-201 dated 20.1.2016 on the  
cited subject.

In this connection it is intimated that ;

The Committee has examined the following issues:

1. Syllabus
2. Allowing of relevant books/Bare Acts during the examination to AOs,  
SDOs and UDCs.
3. Passed /Exemption % in case of SO Part-I and Part-II.

Further it has been considered & deliberated in the meeting and decided as  
under:

1. The Committee has decided to allow relevant Bare Acts only of the  
subject during the examination to all Cadre.
2. Passed /Exemption percentage in case of SO Part-I and Part-II has not  
been changed .
3. Regarding request of candidates for allowing to attempt the Papers in Hindi  
Medium has been considered and the same has not been found to be  
accepted since there is no practice since the inception of erstwhile-HSEB  
to allow the candidates to attempt the Paper in Hindi Medium.

The revised Syllabus in respect of all Cadres of HPUs are enclosed herewith and  
requested to get the same approved from the Competent authority before the  
same is implemented for future examinations of all cadre of HPU .

This issues with the approval of the Committee constituted vide O/o 15/HPTI  
dated 20.1.2016.

DA/As Above

Sr.AO/Admn

For CAO, HVPNL, Panchkula

No. 677/Dir. Principal/HPTI  
Dated 16/02/18

To  
Pl. discuss  
16/2

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**Revised Syllabus for Departmental Accounts Examination for Ministerial  
Establishment  
HARYANA POWER UTILITIES**

**PAPER-I**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

**Works Accounts**

**Allocation of Marks & No. of Questions.**

1. One Question of Cash Book (Compulsory)	35 Marks
2. 5 Questions of 10 Marks each	50 Marks
3. Delegation of Powers of concerned company	15 marks
<b>1. Financial Hand Book No.2 (Punjab Financial Rules Vol.-I)</b>	
Chapter -i Definitions	
Chapter-II General Principles & Rules (except Rules 2.5, 2.11 to 2.13, 2.18, 2.25 to 2.28, 2.33 to 2.40, 2.42 and 2.45 and part of Annexure -B pertaining to Remission & Abandonment of claims to Revenue and its schedules).	
Chapter-IX Misc. charges section 1 - Refund (Rule 9.1 & 9.3 only).	
Chapter-XVI Works - Section-III Public Buildings & Land (Rule 16.7). PFR Vol.-I Part-I Rule 15.1 & 15.2	
<b>2. Financial Hand Book No.3 (Departmental Financial Rules)</b>	
Chapter-I Introductory	
Chapter-II General System of Accounts & Financial Control.	
Chapter-III Transactions and their record.	
Chapter-VII Works (except rules 7.5, 7.98 and 7.133 to 7.145)	
<b>3. Instructions on Forms DFR (PW) 20 &amp; 30</b>	
Cash book as per instructions.	
Chart of Account - Part-I & II	
<b>4. Account Code Vol.-III (1st edition)</b>	
Chapter-I General Articles 9 (Definition only).	
Chapter-II Classification of Public works Receipts & Expenditure except articles 10, 11, 13 to 17, 23 to 31, 33 to 36, 39, 43 to 46, 53, 63 and 64.	
Chapter-III Accounts to be kept in public works offices (Except Sec-10)	
<b>5. Audit Code (1st Edition) Section-IV</b>	
Chapter-VI Works Audit	
a) Scope of Audit - Article 214	
b) Preliminary Audit - Article 215 to 228	
<b>6. Punjab PWD Code (2nd Edition)</b>	
Chapter-II 2.1 to 2.7, 2.21 to 2.29, 2.44 to 2.107, 2.109, 2.116 to 2.122, 2.126 to 2.133	
Chapter-IV Paras 4.1 to 4.9, 4.41 to 4.48 & 4.63	
<b>7. Delegation of Powers of concerned company</b>	

**Allocation of Marks & No. of Question**

- |  |          |
|--|----------|
| 1. One Question of Cash book   | 35 marks |
| 2. 5 Questions of 10 Marks each  | 50 marks |
| 3. 5 Objective Questions of 3 Marks each on Delegation of Powers on concerned Company. | 15 marks |

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**Revised Syllabus for Departmental Accounts Examination for Ministerial Establishment**

**HARYANA POWER UTILITIES**

**PAPER-II**

(General Organization & Estt., Procedures Service Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

Allocation of Marks & No. of Questions.		
Part-A		80 Marks
Part-B		20 Marks
<b>Part-A</b>		
i)	<u>Civil Service Rules Vol.-I</u>	
1.	5 Objective Questions of 1 Mark each	5 Marks
2.	One Question on Pay Fixation (Compulsory)	10 Marks
3.	2 Questions of 10 Marks each to be attempted out of three questions	20 Marks
	<b>Total =</b>	<b>35 Marks</b>
ii)	<u>Civil Service Rules Vol.-II</u>	
4.	4 Objective Questions of 1 Mark each	4 Marks
5.	One Question on GPF Regulation	10 Marks
6.	2 Questions of 8 Marks each to be Attempted out of 3	16 Marks
	<b>Total =</b>	<b>30 Marks</b>
iii)	<u>Civil Service Rules Vol.-III</u>	
7.	One Practical Question or Question in the shape of comments	15 Marks
	<b>Total = i+ii+iii = 80 Marks</b>	
<b>PART-B</b>		
8.	5 Objective Questions of 1 Mark each	5 Marks
9.	One Question of two parts	15 Marks
	<b>Total =</b>	<b>20 Marks</b>
<b>PART-A</b>		
1.	<b>Civil Service Rules- 2016 Vol.-I Part-I</b>	<b>( 80 Marks)</b>
Chapter-II	<b>Definitions</b>	
Chapter-III	<b>General Conditions of Service Rules</b> --Medical certificate of fitness for first entry into Govt. Service, Form of declaration and medical examination, drawl of pay and allowance without medical examination, , Age for entry into Govt Service, Willful absence is beak in service, Duration of probation, Lien on confirmation, Confirmation on subsequent appointment, Retention of lien.	
Chapter-IV	<b>Pay Fixation</b> – Fixation of Pay on first or Subsequent Appointment, Fixation/ Re-fixation of Pay on Promotion.	
Chapter-VII	<b>Dismissal, Removal and Suspension-</b> Subsistence allowance during the period of first 6 months, review of subsistence allowance after every 6 months, Allowance during suspension.	
Chapter-VIII	<b>Leave Rules</b> – Definitions, General Conditions, Grant of Leave, Kinds of leave and admissible, Casual leave.	
Chapter-VI	<b>Joining Time</b> – Joining time on transfer in public interest, No joining time in case of transfer within same office, Overstay of Joining time, Extension of joining time.	
Chapter-V	<b>Record of Service-</b> Prescribed Forms of Service Book, Maintenance of service book, responsibility for attestation of entries, Missing of service book, Internal Audit of service book.	
2.	<b>Civil Services Rules( Pension) 2016 Vol.-II</b>	
Chapter III-General Provisions for grant of Pensions,		
Chapter -IV-Service Qualifying for Pension,		
Chapter -V-Different kinds of Pension and conditions for grant of Pension,		
Chapter VI-Amount of Pension		
Revised HVPNL Employees Provident Fund Trust Rules 2016 ( Chapter III- General,		
Chapter V- Subscription to GPF account, Chapter VI- Interest on amount of GPF account..		

*Approved by*

**3. Civil Services Rules Vol.-III 2016 – Travelling Allowance Rules.**

Rules Definitions, General, Various mode of journey, DA & reimbursement of Hotel charges, TA to appear before Court/ Inquiry, Transfer TA, TA for Departmental Examination or training,

**PART-B**

**General Organization and Estt. Procedure. (20 Marks)**

**1. E.B. Manual of Orders Chapter-I, II & IX with Appendices**

**2. P.W.D. Code**

Chapter-I Paras 1.32, 1.45 to 1.78, 1.131, 1.134, 1.154 to 1.160

Chapter-III Complete

Chapter-IV 4.49 to 4.62

**3 Chapter-XII Record of Service CSR Vol.-I Part-1**

**4. P.F.R. Vol.-I**

Chapter-II 2.25 to 2.28 and 2.42 only

Chapter-V Pay, Allowances & Pensions,

Chapter-VIII Contingencies (Except Rules 8.19 to 8.21 and 8.23)

Chapter-X Loans & Advances Section-III only

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**Revised Syllabus for Departmental Accounts Examination for Ministerial Establishment**  
**HARYANA POWER UTILITIES**  
**PAPER-IV**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

<u>Allocation of Marks &amp; No. of Questions</u>		
Part -A	70 Marks	
Part -B	30 Marks	
<b>Total</b>	<b>100 Marks</b>	
<b>Part-A</b>		
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	One Question (Final Accounts)(Compulsory)	30 Marks
3.	3 Questions of 10 marks each out of 4 questions	30 Marks
	<b>Total =</b>	<b>70 Marks</b>
<b>Part-B</b>		
4.	3 Questions of 10 Marks each out of 4 questions	<b>Total= 30 Marks</b>
<b>PART-A</b>		<b>(70 Marks)</b>
<b>Commercial Book – Keeping</b>		
1) Introductory Fundamental Accounting Principles, Basic Concept of Accounting, Principles of double entry, its objects, advantages etc. Writing up of Cash Book, Purchase Day Book, Sales Day Book – Bills receivable Book – Bills payable Book – Journal Ledger – Preparing of Bank Reconciliation Statement, Trial Balance, Errors & their rectification. , Valuation of Inventory		
2) Preparation of Final Accounts Trading Account -- Manufacturing Account – Profit & Loss Account and Balance Sheet.		
3) Bills of Exchange, Promissory Notes, Cheques – Advantages of Bills of Exchange, Endorsements, Acceptance, Dis-honour, Crossings, Entries of Bills Transactions including Dis-honour & Renewal of Bills etc.		
4) Depreciation & Reserves Necessity of providing for depreciation, Necessary consideration to determine depreciation, Methods of providing depreciation – Reserve for doubtful debts & secret reserves.		
5) Boards Banking Instructions as amended from time to time		
<b>Part-B</b>		<b>(30 Marks)</b>
<b>Budget Manual</b>		
Chapter-1	Introductory (Except Para 1.29)	
Chapter-2	Definitions	
Chapter-3	Preparation & submission of departmental estimates [ Para 3.1 to 3.5 & 3.6 (a) ]	
Chapter-5	Estimates of ordinary expenditure (Para 5.1 to 5.5, 5.12 5.14, 5.20 & 5.21)	
Chapter-7	Estimates of New Expenditure	
Chapter-11	Responsibility for watching the progress of Revenue.	
Chapter-12	Appropriations in the estimates & responsibility for watching the progress of expenditure.	
Chapter-13	Statement of Excesses & Surrenders.	
Chapter-14	Expenditure not provided for in the Budget Estimates Re-appropriations – Supplementary appropriations.	

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HARYANA POWER UTILITIES**

**PAPER-V**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

Allocation of Marks and Questions.		
Part -A	=	75 Marks
Part -B	=	25 Marks
<b>Part -A</b>		
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	1 Questions of 15 Marks each (Compulsory)	15 Marks
3.	5 Questions of 10 Marks to be attempted Out of 7 questions	50 Marks
		<b>Total = 75 Marks</b>
<b>Part -B</b>		
4.	5 Questions of 1 Mark each	5 Marks
5.	2 Questions of 10 Marks each to be attempted Out of 3 Questions	20 Marks
		<b>Total= 25 Marks</b>
<b>Part-A (75 Marks)</b>		
1. Financial Hand Book No.3 - Departmental Financial Rules.		
a)	Rules 1.3 (6), 1.3 (8), 6.3 to 6.37, 6.39 to 6.41 with sub-rule 6.43 to 6.55, 6.56 to 6.58, 7.42 to 7.52, 7.53 (a) & (b), 7.54 to 7.61, 8.1 to 8.4	
b)	Instructions on forms DFR (PW) 11, 14 & 30.	
2. Financial Hand Book No.2 - Punjab / Haryana Financial Rules Vol.-I		
Rules 1.6, 15.1		
3. Account Code Vol.-III (1 <sup>st</sup> Edition)		
a)	Articles 9 (18), 9 (37), 9 (38), 37, 47 to 51, 92, 94 to 99, 101 to 103, 105 to 111, 126 to 129, 164 to 166, 170 to 172, 195 with note & 205.	
b)	Instructions on form P.W.A. 5 & 6.	
<b>Part-B (25 Marks)</b>		
Purchase Procedure & Regulations.		
Purchase Regulations including its schedules and annexures.		

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**Revised Syllabus for Departmental Accounts Examination for Ministerial  
Establishment  
HARYANA POWER UTILITIES**

**PAPER-VI**

**Time Allowed: 3 Hours**

**Max. Marks:100**

Allocation of Marks & No. of Questions

Part -A = 40 Marks  
Part -B = 40 Marks  
Part -C = 20 Marks

**Part -A**

1. 10 objective Questions of 1 Mark each 10 Marks  
2. 3 Questions of 10 Marks to be attempted out of 4 questions 30 Marks

Total = 40 Marks

**Part -B**

3. 10 objective Questions of 1 Mark each 10 Marks  
4. 3 Questions of 10 Marks to be attempted out of 4 questions 30 Marks

Total = 40 Marks

**Part -C**

5. 5 Objective Questions of 1 Mark each 5 Marks  
6. 2 Questions of 10 marks each out of 3 15 Marks

Total = 20 Marks

**Part-A (40 Marks)**

1. **Industrial Disputes Act, 1947 (as amended)**  
Authorities Under the Act, Reference Of Disputes To Boards, Courts Or Tribunals,

2. Haryana State Electricity Board (now Haryana Power Utilities) Employees (Punishment & Appeal) Regulation -1980 (with amendments)

3. Haryana State Electricity Board (now Haryana Power Utilities) Employees (Conduct) Regulation -1984 (with amendments)

**Part-B (40 Marks)**

1. **Factory Act, 1948 (as amended)**  
-- General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare, Penalties And Procedure,

2. **Payment of Wages Act, 1936 (as amended)**  
Responsibility for payment of wages, Time of payment of wages, Maintenance of registers and records,

3. **Workman's Compensation Act, 1923 (as amended)**  
Compensation, Employer's liability for compensation, Amount of compensation, Compensation to be paid when due and penalty for default,  
4. **Payment of Bonus Act**

**Part-C (20 Marks)**

**Company Act, 2013**  
Maintenance of books of accounts, finalization of accounts timelines, penal provision for non-finalization of accounts within time.

**GST Act 2017( Basic knowledge)--**, Returns, Reversal Charge

**NOTE:**

Bare Acts on the subject are allowed.

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER  
PART-I**

**HARYANA POWER UTILITIES**

**PAPER-I(Without Books)**

**Book- Keeping and Commercial Accounting**

**Time Allowed: 3 Hour**

**Max.Marks: 100**

**Allocation of Marks & No. of Questions**

Part A		
1	10 Objective Questions of one Mark each	10 Marks
2	1 Questions (Practical)(Compulsory) 2 Questions of 20 each to be attempted out of 3 Practical question	25 Marks 40 marks
		Total(A) 75 Marks
Part B		
3	5 Objective Questions of one Mark each	5 Marks
4	2 Questions of 10 Marks each to be attempted out of 3 questions	20 Marks
		Total(B) 25 Marks
<b>Grand Total (A+B)</b>		<b>100 Marks</b>

Part A	Book Keeping	(75 Marks)
	I) Basic principles of Double Entry System of Accounting:- a) Recording of transactions in subsidiary books such as Journal Book, Purchase Ledger, Sales Ledger etc. b) Posting of transactions in Cash Book including columnar Cash Book. c) Posting of transactions from subsidiary book to general ledger and maintenance of sub-ledgers.	
	II) Preparation of Trial Balance and its reconciliation etc.	
	III) Preparation of Final Accounts comprising of – a) Trading / Manufacturing Accounts. b) Profit and Loss Account c) Balance Sheet	
	IV) Rectification of Errors.	
	V) Bank reconciliation statement.	
	VI) Treatment of deferred revenue expenditure and intangible assets in Accounts.	
	VII) Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.	
	VIII) Bills of Exchange, Promissory Notes, Cheques.	
	IX) Capital & Revenue Income/Expenditure, Revenue Accounts, Receipt & Payments Accounts, Income & Expenditure Accounts.	
	1 Cost Records	
	7 Direct & Indirect Expenses	
	8 Reconciliation of cost & Financial Accounts	
Part - B	Commercial Accounting	(25 Marks)
	Accounting principles & policies as per:-	
	a) Annexure-II -Classification/Codification as per Chart of Accounts under Commercial Accounting Systems.	
	b) Annexure-III 'Basic Accounts Principles & policies'. Inter Unit Transactions & their Accounting.	
	c) Books of Accounts to be maintained by company under Section-2(13), 128&207of Companies Act 2013	
	d) Annual Returns to be submitted by Companies having/not having a Share Capital underSection-92 of Companies Act 2013.	
	e) Basic knowledge of Accounting Standards as per Institute of Chartered Accountants of India regarding Ind. AS- 1, Ind. AS-2, Ind. AS-8, Ind. AS- 19.	

*Not as per Previous*

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER  
PART-I**

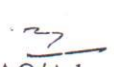
**HARYANA POWER UTILITIES  
PAPER-II(Without Books)**

Civil Service Rules covering service conditions, Grant of Pension  
And Traveling Allowance etc.

Time Allowed: 3 Hours

Max. Marks: 100

<u>Allocation of Marks &amp; No. of Questions</u>		
1.	Minimum three (3) Practical Questions Out of 4 questions on CSR/PFR	60 Marks
2.	Three (3) Theoretical Questions out of 4 on Conduct Regulation, Punishment and Appeal Regulations, GPF and Pension Trust Rules.	30 Marks
3.	10 Objective Questions of One Mark each from Sl. No. 1 to 4 ( below)	10 Marks
		<b>Total 100 Marks</b>
1.	CSR Vol-I Part-I ( 2016)	Chapter-I - to XI.
2.	CSR Vol-II (2016)	Pension Rules.
3.	CSR Vol-III ( 2016)	T.A. Rules.
4	P.F.R. Vol-I	Chapter-II (Rules-2.46), Chapter-V, VI, VII & VIII
5	Board Employees Conduct Regulations, 1987.	
6	Revised HVPNL Employees Provident Fund Trust Rules 2016 ( Chapter VII- Grant of Advance from GPF Account and Chapter VIII- Withdrawal from GPF account )	
7	Punishment and Appeal Rules.	

  
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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER**  
**PART-I**

**HARYANA POWER UTILITIES**

**PAPER-III (Without Books)**

**Works and Stores Account including Audit of Works Accounts**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

Allocation of Marks & No. of Questions		
<b>Part A</b>		
1.	10 Objective Questions of one Mark each	10 Marks
2.	One practical Question of 15 Marks (Compulsory)	15 Marks
3.	3 Questions out of which at least 1 Questions would be practical	40 Marks
	Total(A)	65 Marks
<b>Part B</b>		
3.	5 Objective Questions of one Mark each	5 Marks
4.	2 Questions out of 3 of 15 Marks each	30 Marks
	Total(B)	35 Marks
	<b>Total (A+B)</b>	<b>100 Marks</b>
<b>Part A</b>	<b>Works Accounts</b>	<b>( 65 Marks )</b>
1.	D.F.R. Hand Book No. 3	Chapter-I, II, III, IV, VII & VIII Appendix-I Part-V-Classification of Works Expenditure and T&P Instructions of Forms DFR (PW- 11, 14, 20 and 30).
2.	PFR Vol-I	Chapter-I -Rule-1.1 to 1.41 Chapter-II -Rule-2.1 to 2.10, 2.32 to 2.45 and 2.47 to 2.50 Chapter-XVI.
3.	Account Code Vol-III	Chapter-I, II, III & IV (Rules relating to works accounts).
4.	Punjab PWD Code	Rules relating to Works Accounts. --
5.	E.B. Manual of Instructions	Instructions -27 to 38, 40 to 43, 45, 46, 49 to 51.
6.	Audit Code	Section-IV, Chapter-6 Article-214 to 228.
<b>Part-B</b>	<b>Stores Accounts</b>	<b>( 35 Marks )</b>
	<b>Stores And T&amp;P accounts</b>	
1.	D.F.R	Chapter-VI except rules 6.59 to 6.63
2.	Account Code Vol-III	Rules relating to Stores Accounts.
3.	Punjab PWD Code	Rules relating to Stores Accounts
4.	EB Manual of Instructions	Whole of Part-II.
5.	P.F.R. Vol-I	Chapter- XV
6.	Inventory Control	
7.	Purchase Regulations of concerned (Nigam)	
8.	Preparation of Fixed Assets Register	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER PART-I**

**HARYANA POWER UTILITIES  
PAPER-IV(Without Books)**

**Formulation of Budget, Budgetary Control and Banking Instructions**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

Allocation of Marks & No. of Questions		
1.	3 (Three) Questions out of 4 on Internal Audit Manual, Budgetary Control and Banking Instructions.	25Marks
2.	2 (Two) Question on Cash and Fund Flow Statement/ Working Capital/ Mechanized Accounting and PFR Vol-I.	20 Marks
3.	2 (two) Questions from Precis & Drafting, noting etc.	15 Marks
4.	2 (two) Questions from Haryana Electricity Reform Act	15 Marks
5	15 Objective Questions of One Mark each	15 Marks
6.	One Question from Delegation of Power	10 Marks
		<b>100 Marks</b>
<b>For HVPNL/UHBVNL/DHBVNL candidates</b>		
1	Punjab Budget Manual	Chapter-I, II III, VII, XI, XII, XIII & XIV and Appendixes, Budget for material.
<b>For HPGCL Candidates</b>		
	Internal Audit Manual 2016	
<b>FOR ALL CANDIDATES</b>		
2	Banking Instructions:	Reconciliation of Bank Transactions, mobilization of funds, financial regulations, floating of bonds, acceptance of fixed deposits etc. Other loans schemes of Govt. and other agencies including World Bank, REC, IDBI etc.
3	Cash and Fund Flow Statement,	working capital, mechanized accounting.
4	P.F.R Vol-I	Chapter-II (Rule-2.12 to 2.27) Chapter-X (relevant instructions regarding loan and advances), Chapter- XII & XVII.
5	Precis	
6	Drafting like preparation of memorandums, public notices and notice inviting tenders circulars, drafting of advertisements and official letters/sanctions	
7	Preparation of noting, order and letters /sanctions memos	
8	Provisions of Haryana Electricity Reform Act.	
9	Budgetary Control including Cash Budget, Sales Budget, Flexible Budget and Zero Base Budgeting.	
10	Delegation of Powers of respective Nigam	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER PART-I**

**HARYANA POWER UTILITIES  
PAPER-V(Without Books)**

Revenue Accounts, Internal Audit and Regulatory Affairs

Time Allowed: 3 Hours

Max. Marks: 100

Allocation of Marks & No. of Questions		
<b>Part A</b>		
1.	5 Objective Questions of One Mark each	5 Marks
2.	3 Questions out of 4 of 10 Marks each	30 Marks
3.	2 short notes of 5 Marks each.	10 Marks
		Total (A) 45 Marks
<b>Part B</b>		
1.	5 Objective Questions of One Mark each	5 Marks
2.	2 Questions of 10 Marks each	20 Marks
3.	One Practical Question on Tariff	15 Marks
		Total (B) 40 Marks
<b>Part C</b>		
1.	5 Objective Questions of One Mark each	5 Marks
2.	Two Sub-question of 5 Marks each	10 Marks
		Total (C) 15 Marks
		Total (A + B + C) 100 Marks
<b>Part A (For all candidates of HVPNL/UHBNL/DHBVNL &amp; HPGCL) (45 Marks)</b>		
1.	Account Code Vol-III	Chapter-III Article No. 112 to 116
2.	P.F.R. Vol-I	Chapter- IV Rule-2,29 to 2.31, 4.6 and 4.7
3.	E.B. Manual of Instructions	Instructions No 1 to 26, 39, 43, 44, 45, 47 & 48
4.	Standard Auditing Practices	Basic principles governing an audit, Audit of expenditure, audit of receipts and audit of stores accounts. Internal Audit System of Revenue Accounts as per standing orders and instructions issued by Nigams
<b>Part B (40 Marks)</b>		
<b>For candidates of HVPNL/UHBNL/DHBVNL</b>		
1.	Sales Manual(All instructions as amended from time to time)-- Section -I Grant of electric Connections, Section-II Alteration/Addition to Existing connections, Section-V Tariffs, Section-VII Recovery of Unpaid dues from defaulting consumers, Section-VIII Un authorized use and theft of Energy, Section- IX Supply of electric to Nigam's employee	
2.	Tariffs and its application including schedule of general charges Instructions.	
3.	Duties and Responsibilities of various functionaries for maintenance and upkeep of Consumers Accounts as circulated by the Nigams.	
<b>For Candidates of HPGCL</b>		
	1. Introduction of Cost Accounting 2. Evolution, meaning, objective & Scope 3. Cost Centre & Cost Unit 4. Method & Technique of Costing 5. Cost Accounting Slandered 6. Project Management & Control.	
<b>Part C Regulatory Affairs (15 Marks)</b>		
<b>i). For HVPNL Candidates</b>		
(a).	Transmission License	
(b).	HERC Tariff Regulations for determination of Annual revenue Requirement and Transmission tariff & Open access charges	
(c).	HERC Business Regulations	
(d).	Powers & Functions of HERC	
(e).	Open Access Regulations relating to billing etc.	
<b>ii). For UHBNL/DHBVNL candidates</b>		
(a).	Distribution & Retail Supply License.	
(b).	HERC guidelines relating to ARR.	
(c).	HERC Tariff Regulations.	
(d).	Powers & Functions of HERC.	
(e).	Cost of service for Distribution & Retail Supply & FSA Computation.	
(f).	Open Access Regulation.	
(g).	HERC Business Regulations	
<b>iii). For HPGCL candidates</b>		
(a).	Computation of cost of generation as per HERC/CERC/CEA guidelines.	
(b).	Matters relating to computation of specific Oil & Coal Consumption.	
(c).	Salient features of PPAs.	
(d).	HERC Tariff Regulation.	
(e).	Power & Functions of HERC.	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
SECTION OFFICER PART-II  
HARYANA POWER UTILITIES**

**Time Allowed: 3 Hours**

**PAPER-VI**

**Max. Marks-100**

**Allocation of Marks & No. of Questions**

<u>Part A</u>		
1.	10 Objective questions of 1 mark each	10 Marks
2.	3 Questions of 10 Marks each to be attempted out of 4 questions One Question Compulsory	30 Marks 10 Marks
<u>Part B</u>		
3.	5 Objective Questions of One Mark each	5 Marks
4.	2 Questions to be attempted out of 3 questions	25 Marks
<u>Part C</u>		
5.	2 Question of 10 Marks each to be attempted out of 3 questions	20 Marks
<b>Part A</b>	<b>Advanced Accounting:</b>	<b>(50 Marks)</b>
1.	Branch & Departmental Accounts.	
2.	Hire Purchase System.	
3.	Single Entry System	
4.	Final Accounts of Companies as per Revised Schedule – VI of Companies Act.	
5.	Rectification of Errors.	
6.	Bank Reconciliation Statement.	
7.	Depreciation, Reserves and provisions.	
8.	Analysis of Financial Statements-Accounting Ratios only.	
9.	Double Account System.	
10.	Issue of Shares & Debentures and their redemption	
11.	Indian Accounting Standards.	
<b>Part B</b>	<b>Cost Accounting</b>	<b>(30 Marks)</b>
1.	Cost Analysis, Concepts and Classification.	
2.	Material control including methods of valuing material issues.	
3.	Labour cost, remuneration and incentives.	
4.	Overhead Accounting.	
5.	Job, Contract & Process Costing.	
6.	Marginal Costing.	
7.	Budgetary Control.	
8.	Standard Costing	
9.	Project Management & Control. Project evaluation- Financial covering Pay-Back period, Net present Value and Internal Rate of return.	
<b>Part C</b>	<b>Management Accounting</b>	<b>(20 Marks)</b>
1.	Financial Statement Analysis.	
2.	Fund Flow Statement.	
3.	Cash Flow Statement.	
4.	Financial Statement Analysis.	
5.	Fund Flow Statement.	
6.	Inventory Management and Control.	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
SECTION OFFICER PART-II**

**HARYANA POWER UTILITIES**

**PAPER-VII**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

**Allocation of Marks & No. of Questions**

<b>Part A</b>		
1.	5 Objective Questions of 1 Mark each	5 Marks
2.	One Question of 15 Marks (It will have an alternative Question)	15 Marks
3.	1 question of 10 Marks	10 Marks
Total (A)		30 Marks
<b>Part B</b>		
4.	5 Objective Questions of 1 Mark each	5 Marks
5.	3 Questions of 10 Marks each to be attempted out of 4 questions	30 Marks
Total (B)		35 Marks
<b>Part C</b>		
6.	5 Objective Questions of 1 Mark each	5 Marks
7.	3 Questions of 10 Marks each to be attempted out of 4 questions	30 Marks
Total (C)		35 Marks
<b>Total (A+ B + C)</b>		<b>100 Marks</b>
<b>Part A</b>	<b>REGULATORY AFFAIRS.</b>	<b>(30 Marks)</b>
	<b>For HVPNL Candidates</b>	
i).	Transmission License	
	HERC Tariff Regulations for determination of Annual revenue Requirement and Transmission tariff & Open access charges	
	HERC Business Regulations	
	Powers & Functions of HERC	
	Open Access Regulations relating to billing etc.	
ii).	<b>For UHBVNL / DHBVNL Candidates.</b>	
	Distribution & Retail Supply License.	
	HERC guidelines relating to ARR.	
	HERC Tariff Regulations.	
	Powers & Functions of HERC.	
	Cost of service for Distribution & Retail Supply & FSA Computation.	
	Open Access Regulation.	
	HERC Business Regulations	
iii).	<b>For HPGCL Candidates.</b>	
	Computation of cost of generation as per HERC/CERC/CEA guidelines.	
	Matters relating to computation of specific Oil & Coal Consumption.	
	Salient features of PPAs.	
	HERC Tariff Regulation.	
	Power & Functions of HERC.	
<b>Part B</b>	<b>COMPANY MANAGEMENT</b>	<b>(35 Marks)</b>
1.	Company- definition, Characteristics, Types of Companies, Advantages and disadvantages of Company form of Organization. Problems in Company form of Organization.	
2.	Management of a Company: Shareholders, Directors, Appointment, Qualification and Disqualification of Directors, Remuneration of Directors, Authority and Responsibility of Directors, Powers of the Board of Directors.	
3.	Meetings in a Company- Types of meetings, Conduct of various types of meetings, Resolutions, Minutes	
<b>Part C</b>	<b>BUSINESS ORGANISATION AND PRINCIPLES OF MANAGEMENT:</b>	<b>(35 Marks)</b>
1.	Business System	

3

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2.	Business Ownership and size.	
3.	Financial Function of Management	
	(i) Financial Planning and Capital Structure.	
	(ii) Methods of Financing.	
4.	Nature and process Management	Introduction to Management, Development of Management, Thought, Approaches to Managerial analysis, Management Process & Co-operation, Managerial analysis, Managerial Hierarchy or levels, Management and society.
5.	Organization	Organization, Theory, designing of Organization structure, Authority and Responsibility, Line & Staff Relationship. Forms of Organization Structure, Groups in Origination, Organizational Changes and Development. Directing Human Sector in Organization, Motivation Communication Leadership.

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER PART-II**

**HARYANA POWER UTILITIES  
PAPER-VIII**

Time Allowed: 3 Hours

Max Marks-100

**Allocation of Marks & No. of Questions**

<u>Part A</u>		
1.	10 Objective questions of 1 Mark each	10 Marks
2.	4 Questions of 10 Marks each to be attempted out of 5 questions)	40 Marks
		<i>Total (A)</i> 50 Marks
<u>Part B</u>		
3.	5 Objective Questions of 1 Mark each	5 Marks
4.	2 Questions each to be attempted out of 3 questions	25 Marks
		<i>Total (B)</i> 30 Marks
<u>Part C</u>		
5.	Précis	10 Marks
6.	Drafting of Report.	10 Marks
		<i>Total (C)</i> 20 Marks
		<b>Total (A+ B + C) 100 Marks</b>

<b>Part A</b>	<b>COMMERCIAL AUDITING</b>	<b>(50 Marks)</b>
	1. Principals of Auditing.	
	2. Auditing of Cash Transactions.	
	3. Audit Programme, Audit Notes.	
	4. Standard Auditing Practices.	
	5. Evaluation of Internal General Control System.	
	6. Internal Audit and Management Audit.	
	7. Investigations.	
	8. Propriety Audit.	
	9. Auditing in Commercial environment.	
	10. Tax Audit.	
	11. Internal check & Control	
	12. Verification and valuation of Assets & Liabilities	
<b>Part B</b>	<b>COMPANY AUDITING</b>	<b>(30 Marks)</b>
	1. Appointment of Auditors of Govt. Company.	
	2. Remuneration of Auditors.	
	3. Qualification and disqualification of auditors.	
	4. Auditors' Report.	
	5. Manufacturing and other Companies Auditor's Report Rules, 1988.	
	6. Audit by C&AG of India of Govt. Companies.	
	7. Balance Sheet Audit.	
	8. Cost Audit.	
	9. Auditor's qualification in Audit Report.	
<b>Part C</b>	<b>GENERAL</b>	<b>(20 Marks)</b>
	1. Précis.	
	2. Drafting like preparation of Memorandum, Public notices and notice inviting tenders, Circulars, Drafting of Advertisements and Officials letters/Sanction.	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
SECTION OFFICER PART-II**

**HARYANA POWER UTILITIES**

**PAPER-IX**

**Time Allowed: 3 Hours**

**Max. Marks-100**

**Allocation of Marks and No. of Questions:**

Part-A	30 Marks
Part-B	30 Marks
Part-C	40 Marks
<b>Total</b>	<b>100 Marks</b>

**Part-A**

1.	5 Objective questions of 1 Mark each	5 Marks
2.	2 Questions of 10 Marks each (Out of 2, One shall have an alternative Question)	20 Marks
3.	One Sub-Question of 5 Marks	5 Marks
	<b>Total:</b>	<b>30 Marks</b>

**Part-B**

4.	5 Objective Questions of 1 Mark each	5 Marks
5.	2 Questions of 10 Marks each (Out of 2, one shall have an alternative Question)	20 Marks
6.	One Sub- Question of 5 Marks (3 questions to be attempted)	5 Marks
	<b>Total:</b>	<b>30 Marks</b>

**PART-C**


7.	5 Objective Questions of 1 Mark each	5 Marks
8.	2 Questions of 10 Marks each	20 Marks
9.	1 Practical Question of 15 Marks.	15 Marks
	<b>Total:</b>	<b>40 Marks</b>

<b>Part A</b>	<b>Company Law – Companies Act 2013</b>	<b>(30 Marks)</b>
	<ul style="list-style-type: none"> <li>▪ Meaning of Company – Procedure for its formation.</li> <li>▪ Provisions relating to Memorandum of Association, Articles of Association &amp; Common Seal.</li> <li>▪ Sections regarding increase in authorized share capital</li> <li>▪ Sections provisions relating to Annual Returns</li> <li>▪ Sections provisions relating to Annual General Meeting, Ordinary &amp; Special Resolutions, approval/adoption of Profit &amp; Loss Account and Balance Sheet respectively.</li> <li>▪ Sections regarding books of accounts to be maintained by a Company.</li> <li>▪ Sections regarding authentication of Balance Sheet, Profit &amp; Loss Account, Directors Report and Filing of Accounts with Register of Companies.</li> <li>▪ Sections regarding Appointment, remuneration Powers &amp; Duties of Auditors and other matters concerning to audit of accounts including cost accounts.</li> <li>▪ Section regarding disqualification of directors, Section 309 to section 311 regarding remuneration of Directors.</li> <li>▪ Section regarding constitution of Audit Committee.</li> <li>▪ Section regarding passing of Resolutions by the Board of Directors through circulation.</li> <li>▪ Section regarding dividends.</li> <li>▪ Sections relating to matters, which can be discussed at the Board meeting and the Shareholders Meeting.</li> <li>▪ Sections relating to ceiling of Inter Company Loans &amp; Investments.</li> <li>▪ Definitions: Govt. Company, Public Ltd. Company, Pvt. Ltd. Company, Authorized Capital, Paid up Capital, Issued Capital, Share Debenture, Fixed charge &amp; floating charge. Holding Co., Subsidiary Company.</li> </ul>	
<b>Part B</b>	<b>Industrial Laws</b>	<b>(30 Marks)</b>
	a) <b>Industrial Disputes Act, 1947</b> -- Authorities Under The Act, Reference Of Disputes To Boards, Courts Or Tribunals, Lay-Off And Retrenchment, Strikes And Lock-Outs	
	b) <b>Factories Act, 1948</b> --General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare, Penalties And Procedure, Penalties And Procedure	
	c) <b>Payment of Wages Act, 1936</b> (as amended) ---Responsibility for payment of wages, Time of payment of wages, Maintenance of registers and records, Conditional attachment of property of employer or other person responsible for payment of wages, fines	
<b>Part C</b>	<b>Other Laws</b>	<b>(40 Marks)</b>
	1. <b>GST act</b> --- RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, THE STATE INFORMATION COMMISSION; Returns, Reversal Charge,	
	2. <b>Indian Contract Act, 1948</b> -Contracts, violable contracts and void agreement, Contingent contracts, consequences of breach of contract.	

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	3. Payment of Bonus Act-1965(as amended)
	4. Income Tax Act. -Salary Income, House Property, Income from Other Sources, TDS, Returns of Income & TDS, deductions & Rebates.
	5..Electricity Act, 2013-- National Electricity Policy and Plan, Licensing, Transmission of Electricity, Generation of Electricity, Distribution of Electricity

NOTE: BARE Acts are allowed on the subject.

  
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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION  
FOR ACCOUNTS OFFICER**

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**HARYANA POWER UTILITIES  
PAPER-I**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

**Allocation of Marks & No. of Questions**

Part A

- |  |          |
|--|----------|
| 1. 15 Objective Questions of 1 Mark each                               | 15 Marks |
| 2. One Question of 15 Marks (Compulsory)                               | 15 Marks |
| 3. Three Questions of 10 Marks each to be attempted out of 4 questions | 30 Marks |

*Total (A)* 60 Marks

Part B

- |  |          |
|--|----------|
| 4. 5 Objective Questions of One Mark each  | 5 Marks  |
| 5. Two Questions of 10 Marks each  | 20 Marks |
| 6. One Question of 15 Marks in the shape of Comments (3Comments of 5 Marks each) | 15 Marks |

*Total (B)* 40 Marks

**Total (A+ B) 100 Marks**

<b>PART-A</b>		<b>(60 Marks)</b>
a.	<b>Financial Hand Book No.2 (Punjab Financial Rules Vol.-I)</b>	
	Chapter-I	Definitions
	Chapter-II	General Principles & Rules
b.	<b>Financial Hand Book No.3 (Departmental Financial Rules)</b>	
	Chapter-I	Introductory
	Chapter-II	General System of Accounts & Financial Control.
	Chapter-III	Cash Transactions and their record.
	Chapter-VII	Works (except rules 7.5, 7.98 and 7.133 to 7.145)
	Chapter-VIII	Accounts & Accounts Returns of Sub-Divisional and Divisional Offices (except 8.7, 8.12 to 8.14, 8.26 to 8.27)
		i) Stock Measurement Book, Electrical Measurement Book (CA-25) Small Measurement Book (PW-20 Large) and Standard Measurement Book (PW-20 Small).
<b>PART-B</b>		<b>(40 Marks)</b>
1.	Purchase Regulations of concerned company	
2.	Delegation of Powers of concerned Company	
3.	Banking Instructions	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR ACCOUNTS OFFICER**

**HARYANA POWER UTILITIES  
PAPER-II**

Time Allowed: 3 Hours

Max.Marks: 100

<u>Allocation of Marks &amp; No. of Questions</u>	
<u>Part A</u>	
1. 10 Objective Questions of 1 Mark each	10 Marks
2. 2 practical question of 15 Each (Compulsory)	30 marks
3. Three Questions to be attempted out of five Question	35 Marks
<i>Total (A)</i>	75 Marks
<u>Part B</u>	
4. 5 Objective Questions of One Mark each	5 Marks
5. Two Questions of 10 Marks each to be attempted out of three	20 Marks
<i>Total (B)</i>	25 Marks
<i>Total (A+ B)</i>	100 Marks
<b>PART-A</b>	
<b>(75 Marks)</b>	
<b>1. Civil Service Rules (2016) Vol.-I Part-I</b>	
Pay Rules	Pay Fixation – Fixation of Pay on first or Subsequent Appointment, Fixation/ Re-fixation of Pay on Promotion, Fixation of pay on modification of pay structure, Fixation of pay on reversion, Increment, fixation of Pay on reemployment after retirement
Chapter-VII	Chapter-VII Dismissal, Removal and Suspension- Subsistence allowance during the period of first 6 months, review of subsistence allowance after every 6 months, Allowance during suspension, Deduction from subsistence allowance, Foreign service & Deputation.
Leave Rules	Definitions, Leave Salary, Grant of Leave, Leave on Medical grounds, Study leave, Leave encashment
Chapter-VI	Joining Time – Joining time on transfer in public interest, Joining time on temporary transfer, Journey period before and after the training, No joining time in case of transfer within same office, Overstay of Joining time, Extension of joining time.
Chapter-V	Record of Service- Prescribed Formis of Service Book, Maintenance of service book, responsibility for attestation of entries, Missing of service book, Internal Audit of service book.
Chapter-III	General Conditions of Service Rules – Medical certificate of fitness for first entry into Govt. Service, Form of declaration and medical examination, drawl of pay and allowance without medical examination, , Age for entry into Govt. Service, Willful absence is beak in service, Duration of probation, Lien on confirmation, Confirmation on subsequent appointment, Retention of lien, Retirement as a condition of service
<b>2. Civil Services Rules Pension Vol.-II ( 2016)</b>	
<b>Pension Rules</b>	
	Service qualifying for pension complete
	Reckoning of service for pension.
	Different kinds of pensions, etc.
	Amount of Pension(Excluding Sec-II)
	Applications for and grant of pensions
	Family Pension Scheme, 1964
	Commutation of Pension
<b>3. Civil Services Rules Vol.-III ( 2016) – Travelling Allowance Rules.</b>	
<b>TA Rules</b>	Definitions, Various mode of journey, DA & reimbursement of Hotel charges, TA to appear before Court/ Inquiry , Transfer TA, TA on retirement or death while in service, TA in case of Tour out of India
<b>PART-B</b>	
<b>(25 Marks)</b>	
<b>1. HSEB Employees(Punishment &amp; Appeal) Regulation,1980(with amendments)</b>	
<b>2. HSEB Employees (Conduct Regulations, 1984 (with amendments)</b>	
<b>3. Revised General Provident Fund Rules 2016- Chapter V-Subscription to GPF account, Chapter VI- Interest on the amount of GPF account, Chapter VII Grant of advance from GPF account, Chapter- VIII Withdrawal from GPF account, Chapter-IX Final payment of GPF and manner thereof</b>	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
ACCOUNTS OFFICER**

**HARYANA POWER UTILITIES  
PAPER-III**

**Time Allowed: 3 Hours**

**Max. Marks: 100**

**Allocation of Marks & No. of Questions**

Part A		
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	2 Questions of 15 Marks each to be attempted out of 3 questions	30 Marks
Total (A)		40 Marks
Part B		
3.	5 Objective Questions of One Mark each	5 Marks
4.	2 Questions to be attempted out of three questions	25 Marks
Total (B)		30 Marks
Part C		
5.	3 Questions of 10 Marks each to be attempted out of 4	30 Marks
Total (C)		30 Marks
Total (A+ B+C)		100 Marks

**PART-A**

**(40 Marks)**

**For HVPNL / HPGCL Candidates**

1. E.B. Manual of instructions(Store & Banking only)
2. Standard Auditing Practices(Audit Expenditure & Receipts, Audit of Stores, Cost Audit)

**For UHBVNL/DHBVNL Candidates**

1. E.B. Manual of Instructions(Store & banking only)
2. Sales Manual- Section -I Grant of electric Connections, Section-II Alteration/Addition to Existing connections, Section-V Tariffs, Section-VII Recovery of Unpaid dues from defaulting consumers, Section-VIII Un authorized use and theft of Energy , Section- IX Supply of electric to Nigam's employee
3. Tariff Rates & their application

**PART-B**

**(30 Marks)**

**2. Punjab Budget Manual**

Chapter-1	Introductory (Except Para 1.29)
Chapter-2	Definitions
Chapter-3	Preparation and submission of the Departmental Estimates. Paras 3.1 to 3.5 & 3.6(a)
Chapter-5	Estimate of Ordinary Expenditure of India. Paras 5.1 to 5.5, 5.12, 5.14.
Chapter-7	Estimates of New Expenditure
Chapter-11	Responsibility for watching the progress of revenue.
Chapter-12	Appropriations in the estimates and responsibility for watching the progress of expenditure.
Chapter-13	Statement of Excesses and Surrenders.
Chapter-14	Expenditure not provided for in the Budget Estimates- Re-appropriations- Supplementary appropriations.
Appendix-G	Special Rules for the preparation and submission of Budget Estimate for the PWD Elec. Branch

**PART-C**

**(30 Marks)**

**REGULATORY AFFAIRS.**

**i). For HVPNL Candidates**


- (a). Transmission License
- (b). HERC Tariff Regulations for determination of Annual revenue Requirement and Transmission tariff & Open access charges
- (c). HERC Business Regulations
- (d). Powers & Functions of HERC
- (e). Open Access Regulations relating to billing etc.
- (f). Computation of Transmission
- g) A. Brief knowledge of the following: .
  1. Availability based tariff.
  2. Boundary Metering..
  3. Grid Code

**ii) For UHBVNL/DHBVNL candidates**

- (a). Distribution & Retail Supply License.
- (b). HERC guidelines relating to ARR.
- (c). HERC Tariff Regulations.
- (d). Powers & Functions of HERC.

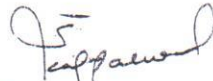
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(f).	Open Access Regulation.
(g).	HERC Business Regulations
h)	Brief knowledge of the following: . 1. Availability based tariff. 2. Boundary Metering. 3. Grid Code.
iii).	<b>For HPGCL candidates</b>
(a).	Computation of cost of generation as per HERC/CERC/CEA guidelines.
(b).	Matters relating to computation of specific Oil & Coal Consumption.
(c).	Salient features of PPAs.
(d).	HERC Tariff Regulation.
(e).	Power & Functions of HERC.
f)	A. . Brief knowledge of the following: . 1. Availability based tariff. 2. Boundary Metering.. 3. Grid Code.

  
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**REVISED SYLLABIJS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION  
FOR ACCOUNTS OFFICER**

**HARYANA POWER UTILITIES**

**PAPER-IV**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

**Allocation of Marks & No. of Questions**

Part A		
1.	3 Questions of 10 Marks each to be attempted out of 4	30 Marks
2.	10 Objective Questions of One Mark each	10 Marks
3.	2 Questions of 15 Marks each to be attempted out of 3 Question)	30 Marks
	<i>Total (B)</i>	70 Marks
Part B		
4.	5 Objective questions of One Mark each	5 Marks
5.	2 Questions to be attempted out of 3 Question	25 Marks
	<i>Total (B)</i>	30 Marks
	<b>Total (A+ B)</b>	<b>100 Marks</b>

<b>PART-A</b>		<b>(70 Marks)</b>
1.	<b>Industrial Disputes Act,1947</b> (as amended)-- Authorities Under the Act, Reference Of Disputes To Boards, Courts Or Tribunals, Lay-Off And Retrenchment, Strikes And Lock-Outs	
2.	<b>Factories Act, 1948</b> (as amended)-- General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare. Penalties And Procedure, Penalties And Procedure	
3.	<b>Payment of Wages Act,1936</b> (as amended) ---Responsibility for payment of wages, Time of payment of wages, Maintenance of registers and records, Conditional attachment of property of employer or other person responsible for payment of wages, fines	
4.	<b>Workmen's(Compensation Act,1923</b> (as amended)-- Workmen's Compensation, Employer's liability for compensation, Amount of compensation, Compensation to be paid when due and penalty for default, Insolvency of employer, Reports of fatal accidents and serious bodily injuries, Withholding of certain payments pending decision of appeal, Appeal	
5.	<b>Electricity Act, 2013</b> -- National Electricity Policy and Plan, Licensing, Transmission of Electricity, Generation of Electricity, Distribution of Electricity	
6	<b>Right to Information Act</b> -- RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, POWERS AND FUNCTIONS OF THE INFORMATION COMMISSIONS, APPEAL AND PENALTIES,,	
7	<b>GST Act, 2017</b> --RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, THE STATE INFORMATION COMMISSION, Returns, Reversal Charge,	
<b>Part B</b>		<b>(30 Marks)</b>
	<b>Companies Act 2013</b>	
	<ul style="list-style-type: none"> <li>• Meaning of Company – Procedure for its formation.</li> <li>• Provisions relating to Memorandum of Association, Articles of Association &amp; Common Seal.</li> <li>• Sections regarding increase in authorized share capital</li> <li>• Sections and provisions relating to Annual Returns</li> </ul>	

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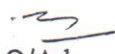
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	<ul style="list-style-type: none"> <li>Sections and provisions relating to Annual General Meeting, Ordinary &amp; Special Resolutions, approval /adoption of Profit &amp; Loss Account and Balance Sheet respectively.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding books of accounts to be maintained by a Company.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding authentication of Balance Sheet, Profit &amp; Loss Account, Directors Report and Filing of Accounts with Register of Companies.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding Appointment, remuneration Powers &amp; Duties of Auditors and other matters concerning to audit of accounts including Cost Accounts.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding disqualification of Directors, Sections and provisions regarding remuneration of Directors.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding constitution of Audit Committee.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding passing of Resolutions by the Board of Directors through circulation.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions regarding dividends.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions to matters, which can be discussed at the Board meeting and the Shareholders Meeting.</li> </ul>
	<ul style="list-style-type: none"> <li>Sections and provisions relating to ceiling of Inter Company Loans &amp; Investments.</li> </ul>
	<ul style="list-style-type: none"> <li>Definitions: Govt. Company, Public Ltd. Company, Pvt. Ltd. Company, Authorized Capital, Paid up Capital, Issued Capital, Share Debenture, Fixed charge &amp; floating charge. Holding Co., Subsidiary Company.</li> </ul>

**NOTE:** Bare Acts on the subject are allowed.

  
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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS  
EXAMINATION FOR ENGINEERING OFFICERS**

**HARYANA POWER UTILITIES  
PAPER-I**

Time Allowed: 3 Hours

Max.Marks: 100

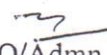
**Allocation of Marks & No. of Questions**


<u>Part A</u>		
1.	10 Objective questions of 1 Mark each	10 Marks
2.	2 Questions of 10 Marks each to be attempted out of three	20 Marks
3.	Writing/maintaining Cash Book (for a given period of an Accounting Unit)	20 Marks
<i>Total (A)</i>		50 Marks
<u>Part B</u>		
4.	5 Objective Questions of 1 Mark each	5 Marks
5.	2 Questions of 10 Marks each to be attempted out of three	15 Marks
<i>Total (B)</i>		20 Marks
<u>Part C</u>		
6.	1 Questions of 15 Mark will be compulsory	15 Marks
	1 question Questions of 15 Marks each to be attempted out of two	15 Marks
<i>Total (C)</i>		30 Marks
<i>Total (A+ B + C)</i>		100 Marks

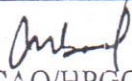
Part A	WORKS ACCOUNTS		(50 Marks)
1.	Financial Hand Book No. 2- Punjab Financial Rules Vol.I (As applicable to Haryana State)		
	Chapter-I	Definitions	
	Chapter-II	General Principles and Rules (except Rules 2.5, 2.11 to 2.13, 2.18, 2.25 to 2.28, 2.33 to 2.40, 2.42 & 2.45 and the later part of Annexure-B pertaining to Revenue and its schedule).	
	Chapter-IX	Miscellaneous Charges, Section-I Refund, Rules 9.1 to 9.3 only.	
	Chapter-XVI	Works, Section-III-Public Buildings and land- Rule 16.7	
2.	Financial Hand Book No.-3 -Departmental Financial Rules (As applicable to Haryana State).		
	Chapter-I	Introductory.	
	Chapter-II	General System of Accounts and Financial Control	
	Chapter-VI	Stores Rules 6.1 to 6.58 Instructions on form D.F.R. PW-11 & 14.	
	Chapter-VII	Works except rules 7.5, 7.96, 7.99 & 7.133 to 7.145.	
	Chapter-VIII	Accounts and Accounts returns of Sub-Divnl.and Divisional Offices (except Rule 8.7, 8.12 to 8.14, 8.26 to 8.27).	
	Instructions on Forms D.F.R. (P.W.) 20 & 30.		
	Use and Knowledge of: - i) Stock Measurement Book, Electrical Measurement Book (CA-25) Small Measurement Book (PW-20 Large) and Standard Measurement Book (PW-20 Small).		
3.	Accounts Code Volume-III		
	Chapter-I	General-Article 9 (Definitions only).	
	Chapter-II	Classification of Public Works Receipts and expenditure, except for Articles-10, 11, 13 to 17, 23 to 31, 33 to 36, 39, 43 to 46, 53, 63 & 64.	
	Chapter-III	Accounts to be kept in Public Works Offices, except for Section-10.	
	Chapter-IV	Accounts Returns rendered by Public Works Offices, except Articles 221 to 223.	
4.	Maintaining Cash Book- As per Commercial Accounting System.		
5.	Audit Code:-		
	Section-IV-Chapter-VI- Works Audit.		
	a)	Scope of Audit-Article 214.	
	b)	Preliminary Audit-Article 215 to 228	

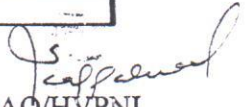
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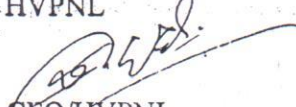
Part B		(20 Marks)
6.	P.W.D. Code	
	Chapter-II	Paras 2.1 to 2.7, 2.21 to 2.29, 2.44 to 2.107, 2.109, 2.116 to 2.122, 2.126 to 2.133.
	Chapter-IV	Paras-4.1 to 4.9, 4.41 to 4.48 & 4.63.
	Chapter-V	Paras 5.1 to 5.8.
Part C		(30 Marks)
7.	Purchase Regulations of Nigams	
8.	Delegation of Powers of the concerned company/nigam	

  
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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION  
FOR ENGINEERING OFFICERS**

**HARYANA POWER UTILITIES  
PAPER-II**

**(General Organization, Establishment Procedures and Service Rules)**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

**Allocation of Marks & No. of Questions**

<u>Part A</u>		
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	2 Questions of 10Marks each to be attempted out of three	20 Marks
3.	Practical question on pay, pension or leave with given data of service of an employee as required for the practical question.(Compulsory)	10 Marks
4.	Practical question either on joining time or T.A. with given data for the practical question.	10 Marks
5.	5 Short Notes to be attempted out of 7 Nos of 2Marks each	10 Marks
		<i>Total (A)</i>
		<b>60 Marks</b>
<u>Part B</u>		
6.	5 Objective Questions of One Mark each	5 Marks
7.	5 definitions of budgetary terms as mentioned in the Budget Manual of 2 Marks each	10 Marks
8.	One question on syllabus regarding budget and budgetary control. (It will have an alternative question for option with the candidates).	10 Marks
		<i>Total (B)</i>
		<b>25 Marks</b>
<u>Part C</u>		
9.	3 comments type questions of 5 Marks each	15 Marks
		<i>Total (C)</i>
		<b>15 Marks</b>
		<i>Total (A+B + C)</i>
		<b>100 Marks</b>

	<b>Part A</b>	
<b>1.</b>	<b>Civil Services Rules 2016 Vol.I Part-I.</b>	<b>(60 Marks)</b>
	Chapter-II	Definitions
	Chapter-III	General Conditions of Service Rules –Medical certificate of fitness for first entry into Govt. Service, Form of declaration and medical examination, drawl of pay and allowance without medical examination, Age for entry into Govt Service, Willful absence is beak in service, Duration of probation.
	Chapter-IV	Pay Fixation – Fixation of Pay on first or Subsequent Appointment, Fixation/ Re-fixation of Pay on Promotion, Fixation of pay on reversion, Increment
	Chapter-VII	Dismissal, Removal and Suspension- Subsistence allowance during the period of first 6 months, review of subsistence allowance after every 6 months, Allowance during suspension.
	Chapter-VIII	Definitions, General Conditions, Grant of Leave, Kinds of leave-and admissible, Leave encashment.
	Chapter-IX	Joining Time – Joining time on transfer in public interest, Journey period before and after the training, No joining time in case of transfer within same office, Overstay of Joining time, Extension of joining time.
	Chapter-V	Record of Service- Prescribed Forms of Service Book, Maintenance of service book, responsibility for attestation of entries, Internal Audit of service book.
<b>2.</b>	<b>Civil Service Rules Pension 2016 Vol.-II</b>	
	Chapter III-General Provisions for grant of Pensions,	
	Chapter –IV-Service Qualifying for Pension,	
	Chapter –V-Different kinds of Pension and conditions for grant of Pension,	
	Chapter VI-Amount of Pension	
	Chapter VIII- Family Pension	
	Chapter XI- Commutation of Pension	
<b>3.</b>	<b>Revised HVPNL Employees Provident Fund Rules 2016 ( Chapter III- General,</b>	
	Chapter V- Subscription to GPF account, Chapter VI- Interest on amount of GPF account, , Chapter IX- Final payment of GPF amount and manner thereof	
<b>4.</b>	<b>Civil Services Rules 2016 Vol-III(Travelling Allowance )</b>	
	Rules:	Definitions, General, Various mode of journey, DA & reimbursement of Hotel charges, Transfer TA, TA for Departmental Examination or training, TA on retirement or Death while in service

Part B		(25 Marks)
<b>1.</b>	<b>Punjab Budget Manual (As applicable to Haryana State):</b>	
Chapter-1	Introductory (Except Para 1.29)	
Chapter-2	Definitions	
Chapter-3	Preparation and submission of the Departmental Estimates. Paras 3.1 to 3.5 & 3.6(a)	
Chapter-7	Estimates of New Expenditure	
Chapter-12	Appropriations in the estimates and responsibility for watching the progress of expenditure.	
Chapter-13	Statement of Excesses and Surrenders.	
Chapter-14	Expenditure not provided for in the Budget Estimates- Re-appropriations- Supplementary appropriations.	
<b>2.</b>	<b>Budgetary Control</b>	
	<ul style="list-style-type: none"> <li>Capital Budget, steps involved in comprehensive capital budgeting process and control over capital expenditure.</li> </ul>	
	<ul style="list-style-type: none"> <li>Objective of budgetary control, budgetary control and accounting preliminaries for the adoption of system of budgetary control, budgetary control and reporting control ratios, limitations of budgetary control.</li> </ul>	
	<ul style="list-style-type: none"> <li>Different types of budget, functional budgets, sales budget, material budget, purchase budget, direct Labour budget, manufacturing over-head budget, admn. expenses budget, plant utilization budget, capital expenditure budget, cash/financial budget, performance budgeting and zero base budgeting.</li> </ul>	
<b>3.</b>	<b>PFR Vol-I (As applicable to Haryana State)</b>	
Chapter-XVII	Budget	
<b>Part C</b>		<b>(15 Marks)</b>
<b>1.</b>	<b>HSEB Manual of orders</b>	
<b>2.</b>	<b>PWD Code</b>	Paras 1.32, 1.45 to 1.78, 1.131, 1.134, 1.154 to 1.160
	Chapter-I	
	Chapter-III	Complete
	Chapter-IV	4.49 to 4.62
<b>3.</b>	<b>PFR Vol-I (As applicable to Haryana State)</b>	
	Chapter-II	2.25 to 2.28 and 2.42 only.
	Chapter-V	Pay, Allowances & pensions, General Rules except 5.4, 5.5, 5.8 & 5.11.
	Chapter-VIII	Contingencies (Except Rule 8.19 to 8.21 & 8.23)

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS  
HARYANA POWER UTILITIES  
PAPER-III**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

<b>Allocation of Marks &amp; No. of Questions</b>		
<b>Part A</b>		
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	3 Questions of ten marks each (to be attempted out of four questions)	30 Marks
		<b>Total (A)</b> <b>40 Marks</b>
<b>Part B</b>		
3.	5 Objective Questions of One Mark each	5 Marks
4.	3 No. Questions of five marks each (Out of three one Question will have an Alternative Question)	15 Marks
		<b>Total (B)</b> <b>20 Marks</b>
<b>Part C</b>		
5.	15 Objective Questions of one Marks each	15 Marks
6.	5 No. Questions of five marks each	25 Marks
		<b>Total (C)</b> <b>40 Marks</b>
		<b>Total (A+ B + C)</b> <b>100 Marks</b>
<b>Part A</b>		<b>(40 Marks)</b>
1.	E.B. Manual of Instructions (Consumer and Stores accounts) Consumer Accounts ( instructions no. 1 to 15, 17 to 26, 39, 43 to 45 & 48 Store Accounts ( Amended instructions No 201 to 213, 222, 224 & 225	
2.	Standard Auditing Practices( Audit expenditure & Receipts, Audit of Stores, Cost Audit)	
<b>Part B</b>		<b>(20 Mark)</b>
<b>For UHBVNL/ DHBVNL &amp; HVPNL Candidates</b>		
1.	Tariff rates & their application	
2.	Sales Manual- Section -I Grant of electric Connections, Section-II Alteration/Addition to Existing connections, Section-V Tariffs, Section-VII Recovery of Unpaid dues from defaultin consumers, Section-VIII Un authorized use and theft of Energy , Section- IX Supply of electr to Nigam's employee	
<b>( For HPGCL Candidates)</b>		
<b>The Indian Boiler Regulation 1950 ( same as per previous syllabus)</b>		
<b>Part C</b>	<b>Regulatory Affairs</b>	<b>(40 Marks)</b>
<b>For HVPNL Candidates</b>		
1	Transmission License	
2	HERC Tariff Regulations for determination of Annual revenue Requiremer and Transmission tariff & Open access charges	
3	HERC Business Regulations	
4	Powers & Functions of HERC	
5	Open Access Regulations relating to billing etc.	
<b>ii). For UHBVNL/DHBVNL Candidates</b>		
1	Distribution & Retail Supply License.	
2	HERC guidelines relating to ARR.	
3	HERC Tariff Regulations	
4	Powers & Functions of HERC.	
5	Cost of service for Distribution & Retail Supply & FSA Computation.	
6	Open Access Regulation.	
7	HERC Business Regulations	
<b>ii). For HPGCL Candidates</b>		
1	Computation of cost of generation as per HERC/CERC/CEA guidelines.	
2	Matters relating to computation of specific Oil & Coal Consumption.	
3	Salient features of PPAs.	
4	HERC Tariff Regulation.	
5	Power & Functions of HERC.	

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
ENGINEERING OFFICERS**

**HARYANA POWER UTILITIES  
PAPER-IV**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

<u>Allocation of Marks &amp; No. of Questions</u>	
<u>Part A</u>	
1. 10 Objective Questions of 1 Mark each	10 Marks
2. 3 Questions of 10 Marks each to be attempted out of Four	30 Marks
3. 1 question of 10 marks will be compulsory	10 marks
<i>Total (A)</i>	<b>50 Marks</b>
<u>Part B</u>	
4. 10 Objective Questions of One Mark each	10 Marks
5. 4 Questions of 10 Marks each to be attempted out of Five	40 Marks
<i>Total (B)</i>	<b>50 Marks</b>
<b>Total (A+ B)</b>	<b>100 Marks</b>
<b>Part A</b>	<b>(50 Marks)</b>
1. Industrial Disputes Act,1947(as amended)--Authorities Under The Act, Reference Of Disputes To Boards, Courts Or Tribunals, Lay-Off And Retrenchment, Strikes And Lock-Outs	
2. HSEB Employees(Punishment & Appeal)Regulations,1990 (with amendments)	
3. HSEB Employees(Conduct)Regulations,1984 (with amendments)	
4. Factories Act,1948(as amended)--General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare, Penalties And Procedure	
5. Indian Electricity Act,2013--National Electricity Policy and Plan, Licensing, Transmission of Electricity, Generation of Electricity, Distribution of Electricity	
6. RIGHT TO INFORMATION ACT, 2005.-- RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, POWERS AND FUNCTIONS OF THE INFORMATION COMMISSIONS, APPEAL AND PENALTIES.	
7. Basic knowledge of GST Act, 2017-- RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, THE STATE INFORMATION COMMISSION, Returns, Reversal Charge,	
<b>Part B</b>	<b>(50 Marks)</b>
1. Payment of Wages Act,1936---Responsibility for payment of wages, Time of payment of wages, Maintenance of registers and records, Conditional attachment of property of employer or other person responsible for payment of wages	
2. Workmen's(Compensation Act,1923(as amended)--Workmen's Compensation, Employer's liability for compensation, Amount of compensation, Compensation to be paid when due and penalty for default, Insolvency of employer, Reports of fatal accidents and serious bodily injuries,	
3. Indian Contract Act--Contracts, violable contracts and void agreements, Contingent contracts, consequences of breach of contract	
4. HERC Reform Act	
5. Companies Act, 2013 Maintenance of books of accounts , finalization of accounts timelines. adoption of financial statements in shareholders meeting, penal provision for non-finalization of accounts within time	

**NOTE: Bare Act on the subject are allowed.**

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