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CORRIGENDUM


Memo No.: Ch-41/HPTI-410

Dated 29.09.2022

It is notified for the information of all that after making minor changes in revised syllabus for Departmental Accounts Examination (DAE) in respect of Engineering, Ministerial and Section Officer Part-I cadres, the revised syllabus may be read as under:

- i. The topic entitled "Manual of Instructions (Relating to Consumer & Other Accounts)" at **Sr. No. 4** in Paper-III of Engineering Cadre and at **Sr. No. 5** in Paper-III of ministerial cadre may be considered as a syllabus for all Utilities i.e. (HVPNL/UHBVN/DHBVN/HPGCL). Therefore, the topic at **Sr. No. 4** (Manual of Instructions (Relating to Consumer & Other Accounts)) may be treated at **Sr. No. 3** (Manual of Instructions (Relating to Consumer & Other Accounts)) in Engineering Cadre and at **Sr. No. 4** (Manual of Instructions (Relating to Consumer & Other Accounts)) in Ministerial Cadre as part of all utilities instead of only DISCOMs.
- ii. A Practical question of 15 marks on cash book has been added in the syllabus of Paper-I of Ministerial Cadre and Paper-III of Section Officer Part-I.

Accordingly, the revised syllabus after including all modifications is enclosed herewith. The above is forwarded to all Members of Examination Committee as per MoM dated 27.09.2022:


Vice Principal
HPTI, Panchkula

CC to:

- 1) The Chief Engineer/Admn, HVPNL,Panchkukla
- 2) The Chief Engineer/Admn, HPGCL,Panchkula
- 3) The Chief Engineer/Admn, DHBVN,Hisar
- 4) The Chief Engineer /Admn, UHBVN,Panchkula
- 5) The Chief Accounts Officer, HVPNL, HPGCL, DHBVNL & UHBVNL Panchkula/Hisar
- 6) SE/IT, HVPNL, HPGCL, DHBVNL & UHBVNL Panchkula/Hisar for uploading the same on respective Utility website.
- 7) SPS to President/HPTI-cum-Managing Director/HVPNL, Panchkula for kind information please.
- 8) PA to Director-Principal/HPTI, Panchkula for kind information please.
- 9) Project Coordinator/HPTI, Panchkula for uploading the same on HPTI web-portal.
- 10) Controller of Examination, NIT Kurukshetra for information please

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING CADRE.
HARYANA POWER UTILITIES**

PAPER-III

REVENUE, REGULATORY & CONTRACTS

Time Allowed: 3 Hours

Max. Marks:100

Allocation of Marks & No. of Questions

- | | |
|--|-----------------|
| 1. Multiple Choice Questions: 70 Marks. 1 Marks of each Question | (1x70=70 Marks) |
| 2. Subjective Type Questions: 30 Marks. 6 Questions of 5 mark each to be attempted out of 10 Questions | (5x6=30 Marks) |

For HVPNL/HPGCL/UHBNVL/DHBNVL

1	<p>Manual of Instructions (Relating to Stores)</p> <p>Instruction No. 203 - Use of Stores requisition Instruction No. 204 - Signing of Indents i.e. Stores Requisition Instruction No. 205 - Stores Challan Instruction No. 206 - Object and use of stores return warrant and transfer entry order and stores transfer warrant and transfer entry order Instruction No. 207 - System of stores accounting – stock (quantity card) Store Ledger and list of balance Instruction No. 209 - Physical verification of stores Instruction No. 210 - Precautions against any stores surplus in the Electricity Branch Instruction No. 211 - Precautions against losses of stores in the Electricity Branch Instruction No. 212 - Accounting for containers such as empty barrels, bags, tins and drums etc. in stock Instruction No. 216 - Maintenance of Tools & Plant Account Instruction No. 219 - Yearly Register of Tools and Plant Instruction No. 224 - Determination of “Storage Charges” and “Storage Rate”</p>
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2	HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016
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3	<p>Manual of Instructions (Relating to Consumer & Other Accounts)</p> <p>Instruction No. 1 - Consumer Ledger Instruction No. 4 - Maintenance of Sundry Charges and Allowances Register Instruction No. 5 - Procedure for adjustment of amount written off as irrevocable dues from Consumers Instruction No. 6 - Adjustment of under charges and over charges relating to Consumers accounts; and their recoveries or refunds, as the case may be. Instruction No. 9 - Mode of payment of bills by Consumers Instruction No. 10 - Consumers Account Instruction No. 11 - Payment of bills by cheques Instruction No. 14 - Custody of Cash Instruction No. 17 - Cash Book Instruction No. 18 - Procedure for dealing with transaction relating to consumers Instruction No. 20 - Procedure for taking of securities from consumers and maintenance of their accounts Instruction No. 21 - Procedure for adjustment or refund of consumers Security Deposit Instruction No. 25 - Revenue Statement Instruction No. 38 - Use and upkeep of stock Measurement Book Instruction No. 42 - Measurement books record and custody, persons authorized to make entries, mode of recording measurement, check measurement and payment for work etc. Instruction No. 43 - Defalcation and losses submission of reports in respect of losses in Cash and Stores Instruction No. 51 - Excess over estimates</p>
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For UHBNVL & DHBNVL

4	<p>1. HT and Domestic Billing</p> <p>2. Sales Circulars and Allied Instructions (Limited to the following extent):</p> <ol style="list-style-type: none"> Sales Circulars regarding tariff of all Consumer Categories. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars) Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars). Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).
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For HVPNL

5	Haryana Grid Code
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For HPGCL

6	<p>POWER PLANT FAMILIARISATION</p> <p>Thermal Power Plant</p> <ul style="list-style-type: none"> Coal to Electricity <p>Main Boiler</p> <ul style="list-style-type: none"> Boiler Fundamentals Water Circulation System Steam Circulation System <p>Boiler Auxiliaries</p> <ul style="list-style-type: none"> Arrangement of Boiler Auxiliaries Air and Draft System Fuel System Fuel Gas System Furnace Safeguard Supervisory system(FSSS) <p>Main Turbine</p> <ul style="list-style-type: none"> Steam Turbine Theory
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	<ul style="list-style-type: none"> • Turbine Components Turbine Auxiliaries <ul style="list-style-type: none"> • Arrangement of Turbine Auxileries • Vacuum System • Feed Water System • Turbine Lubricating Oil System • Auxiliary Steam System Generator and Auxiliaries <ul style="list-style-type: none"> • Generator Fundamentals • Generator Components • Generator Cooling and Sealing System • Excitation System • Automatic Voltage Regulation Off-Site facilities <ul style="list-style-type: none"> • Coal Transportation & Handling • Fuel Oil System • Ash Handling Plant • Circulating Water System • Water Treatment Plant • Compressed Air System
For HVPNL	
7	Transmission License
8	MYT Regulations
9	HERC (Open Access) Regulations, 2012
10	<u>Electricity Act, 2003</u> Part-V (Transmission of Electricity)–Section 25 to 41 Part-X (Regulatory Commissions) – Section 84, 86 Part-XI (Appellate Tribunal for Electricity) – Section 110, 111, 124 & 125 Part-XVI (Dispute Resolution) – Section 158
For UHBVNL & DHBVNL	
11	Distribution & Retail Supply License
12	MYT Regulations
13	HERC Open Access Regulations, 2012
14	<u>Electricity Act, 2003:</u> Part-VI (Distribution of Electricity)– Section 42 to 60 Part-X (Regulatory Commissions) – Section 84, 86 Part-XI (Appellate Tribunal for Electricity) – Section 110, 111, 124 & 125 Part-XVI (Dispute Resolution) – Section 158
15	HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020
For HPGCL	
16	Computation of cost of Generation as per HERC/CERC/CEA Guidelines and Matter relating to computation of specific oil & coal consumption
17	Salient Features of PPAs
18	MYT Regulations
19	Haryana Grid Code – Chapter-2 Role of various organization and their linkages Chapter-5 Operating Code for State Grid
20	<u>Electricity Act, 2003:</u> Part-III (Generation of Electricity) – Section 7 to 11 Part-X (Regulatory Commissions) – Section 84, 86 Part-XI (Appellate Tribunal for Electricity) – Section 110, 111, 124 & 125 Part-XVI (Dispute Resolution) – Section 158

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT.
HARYANA POWER UTILITIES
PAPER-I
WORKS ACCOUNT**

Time Allowed: 3 Hours

Max. Marks:100

Allocation of Marks & No. of Questions

Part-A: - Multiple Choice Questions: 70 Nos. 1 Marks of each Question (1x70=70 Marks)

Part-B: - Practical Question on Cash Book (15 Marks)

Part-C: - Subjective Type Questions: 15 Nos. 3 questions of 5 marks each to be attempted out of 5 Nos. Question (5x3=15 Marks)

1. Financial Hand Book No.2 (Haryana Financial Rules Vol.-I)

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 section1-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

2. Financial Hand Book No. 3 (Departmental Financial Rules)

Chapter-I Introductory

Chapter-II General System of Accounts & Financial Control

Chapter-III Transactions and their record

Chapter-VII Works/except rules7.5,7.98 and 7.133 to 7.145

3. Instructions on Forms DFR (PWD) 20 & 30

Cash book as per instructions

Chart of Account - Part-I & II

4. Account Code Vol.-III (1st edition)

Chapter-I General Articles 9 (Definition only)

Chapter-II Classification of Public works Receipts & Expenditure except Articles10,11,13to17, 23 to 31, 33 to 36, 39,43to46,53,63 and 64.

Chapter-III Accounts to be kept in Public works offices/Except Sec-10)

5. General Principles governing the Audit with emphasis on Govt. Audit

6. Haryana PWD Code

Chapter-3 Establishment

Rule-3.3 Re-Employment

Rule-3.4 Transfer of Charge

Rule-3.5 Temporary/Work-Charged Establishment

Rule-3.6 Employment on Muster Roll

Rule-3.7 Outsourcing

Chapter-5 Office Procedure & Miscellaneous

Rule-5.1 Office Management and Procedure

Rule-5.2 Court Cases

Rule-5.4 Maintaining Headquarters

Rule-5.5 Maintenance of Discipline

Rule-5.8 Law suits against Officers

Rule-5.13 Management of Records

Chapter-6 Duties and Responsibilities of Officers

Rule-6.5 Duties of Divisional Officer

Rule-6.6 Duties of Sub-Divisional Engineer (SDE)

Chapter-8 Classification of Works

Rule-8.2.2 Original Works

Rule-8.2.3 Repair or Maintenance Works

Rule-8.4 Deposit Works

Chapter-9 Approval of Estimates

Rule-9.3 Administrative approval

Rule-9.5 Technical Sanction

Chapter-10 Estimates and Projects

Rule-10.1.5 Preliminary/Rough Cost Estimate

Rule-10.1.6 -----do-----

Rule-10.1.7 Detailed Estimate

Rule-10.1.8 -----do-----

Rule-10.3.1 Schedule of Rates

Rule-10.3.2 -----do-----

Rule-10.3.3 -----do-----

Chapter-11 Consultancy Services

Chapter-13 Contracts and Work Orders

Chapter-18 Measurements, Progress Report and Records

7. Delegation of Power of concerned company

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL
ESTABLISHMENT (HARYANA POWER UTILITIES)
PAPER-III (REVENUE & REGULATORY AFFAIRS)**

Time Allowed: 3 Hours

Max. Marks:100

Allocation of Marks & No. of Questions

- | | |
|--|-----------------|
| 1. Multiple Choice Questions: 70 Marks. 1 Marks of each Question | (1x70=70 Marks) |
| 2. Subjective Type Questions: 30 Marks. 6 Questions of 5 marks each to be attempted out of 10 Nos.
Question | (5x6= 30 Marks) |

For all candidates (HVPNL/ HPGCL/ UHBVNL/DHVBNL)

1	Manual of Instructions (Relating to Stores) Instruction No. 203 - Use of Stores requisition Instruction No. 204 - Signing of Indents i.e. Stores Requisition Instruction No. 205 - Stores Challan Instruction No. 206 - Object and use of stores return warrant and transfer entry order and stores transfer warrant and transfer entry order Instruction No. 207 - System of stores accounting – stock (quantity card) Store Ledger and list of balance Instruction No. 209 - Physical verification of stores Instruction No. 210 - Precautions against any stores surplus in the Electricity Branch Instruction No. 211 - Precautions against losses of stores in the Electricity Branch Instruction No. 212 - Accounting for containers such as empty barrels, bags, tins and drums etc. in stock Instruction No. 216 - Maintenance of Tools & Plant Account Instruction No. 219 - Yearly Register of Tools and Plant Instruction No. 224 -Determination of “Storage Charges” and “Storage Rate”
2	HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016
3	Standard Auditing Practice Basic Principles governing audit. Provision of Company Act 2013 regarding Audit of Public Undertaking
4	Manual of Instructions (Relating to Consumer & Other Accounts) Instruction No. 1 - Consumer Ledger Instruction No. 4 - Maintenance of Sundry Charges and Allowances Register Instruction No. 5 - Procedure for adjustment of amount written off as irrevocable dues from Consumers Instruction No. 6 - Adjustment of under charges and over charges relating to Consumers accounts; and their recoveries or refunds, as the case may be. Instruction No. 9 - Mode of payment of bills by Consumers Instruction No. 10 - Consumers Account Instruction No. 11 - Payment of bills by cheques Instruction No. 14 - Custody of Cash Instruction No. 17 - Cash Book Instruction No. 18 - Procedure for dealing with transaction relating to consumers Instruction No. 20 - Procedure for taking of securities from consumers and maintenance of their accounts Instruction No. 21 - Procedure for adjustment or refund of consumers Security Deposit Instruction No. 25 - Revenue Statement Instruction No. 38 - Use and upkeep of stock Measurement Book Instruction No. 42 - Measurement books record and custody, persons authorized to make entries, mode of recording measurement, check measurement and payment for work etc. Instruction No. 43 - Defalcation and losses submission of reports in respect of losses in Cash and Stores Instruction No. 51 - Excess over estimates
For UHBVNL & DHVBNL	
5	3. HT and Domestic Billing 4. Sales Circulars and Allied Instructions (Limited to the following extent): 5. Sales Circulars regarding tariff of all Consumer Categories. 6. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars) 7. Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars). Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).
For HVPNL	
6	Haryana Grid Code
For HPGCL	
7	POWER PLANT FAMILIARISATION Thermal Power Plant <ul style="list-style-type: none"> • Coal to Electricity Main Boiler <ul style="list-style-type: none"> • Boiler Fundamentals • Water Circulation System • Steam Circulation System Boiler Auxiliaries <ul style="list-style-type: none"> • Arrangement of Boiler Auxiliaries • Air and Draft System • Fuel System • Fuel Gas System • Furnace Safeguard Supervisory system(FSSS) Main Turbine <ul style="list-style-type: none"> • Steam Turbine Theory

	<ul style="list-style-type: none"> • Turbine Components Turbine Auxiliaries <ul style="list-style-type: none"> • Arrangement of Turbine Auxiliaries • Vacuum System • Feed Water System • Turbine Lubricating Oil System • Auxiliary Steam System Generator and Auxiliaries <ul style="list-style-type: none"> • Generator Fundamentals • Generator Components • Generator Cooling and Sealing System • Excitation System • Automatic Voltage Regulation Off-Site facilities <ul style="list-style-type: none"> • Coal Transportation & Handling • Fuel Oil System • Ash Handling Plant • Circulating Water System • Water Treatment Plant Compressed Air System
Regulatory Affairs	
i)	<u>For HVPN Candidates</u>
ii)	Transmission License
iii)	HERC Tariff Regulations for Bulk Supply
iv)	Powers & Functions of HERC
ii)	<u>For UHBVNL/DHBVNL</u>
i)	Distribution & Retail Supply License.
ii)	HERC Tariff Regulations.
iii)	Powers & Functions of HERC
iii)	<u>For HPGCL Candidates</u>
i)	HERC Tariff Regulation
ii)	Power & Functions of HERC

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER PART-I,
HARYANA POWER UTILITIES
PAPER-III**

Works and Store Account

Time Allowed: 3 Hours

Max. Marks:100

Allocation of Marks & No. of Questions

Part-A: - Multiple Choice Questions: 70 Nos. 1 Marks of each Question (1x70=70 Marks)

Part-B: - Practical Question on Cash Book (15 Marks)

Part-C: - Subjective Type Questions: 15 Nos. 3 questions of 5 marks each to be attempted out of 5 Nos. Question (5x3=15 Marks)

Work Accounts

1	<p>Departmental Financial Rules</p> <p>Chapter-II General System of Accounts & Financial Rules Rule-2.11, Rule-2.25 to 2.31</p> <p>Chapter-V Deposits & Suspense Accounts Rule 5.1 to 5.5</p> <p>Chapter-VI Stores Rule 6.39 to 6.57</p> <p>Chapter-VII Works Rule-7.16 to 7.19</p>
2	<p>Punjab Financial Rules (As applicable to Haryana):</p> <p>Chapter-I Definitions Rule 1.1 to 1.40</p> <p>Chapter-II General Principles & Rules Rule – 2.33 to 2.35</p>
3	<p>Account Code (Volume-III)</p> <p>Chapter-I Introductory (Definitions only)</p> <p>Chapter-II Classification of Public Works Receipts & Expenditure (Article-12, 18 to 20, 22 , 32, 37, 38, 48 to 52, 54 to 62 & 65 to 78)</p> <p>Chapter-III Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code)</p> <p>Chapter-IV Accounts Returns rendered by Public Works Officers (Article-204 to 220, 224 to 239)</p>
4	<p>Haryana PWD Code</p> <p>Chapter-3 Establishment Rule-3.3 Re-Employment Rule-3.4 Transfer of Charge Rule-3.5 Temporary/Work-Charged Establishment Rule-3.6 Employment on Muster Roll Rule-3.7 Outsourcing</p> <p>Chapter-5 Office Procedure & Miscellaneous Rule-5.1 Office Management and Procedure Rule-5.2 Court Cases Rule-5.4 Maintaining Headquarters Rule-5.5 Maintenance of Discipline Rule-5.8 Law suits against Officers Rule-5.13 Management of Records</p> <p>Chapter-6 Duties and Responsibilities of Officers Rule-6.5 Duties of Divisional Officer Rule-6.6 Duties of Sub-Divisional Engineer (SDE)</p> <p>Chapter-8 Classification of Works Rule-8.2.2 Original Works Rule-8.2.3 Repair or Maintenance Works Rule-8.4 Deposit Works</p> <p>Chapter-9 Approval of Estimates Rule-9.3 Administrative approval Rule-9.5 Technical Sanction</p> <p>Chapter-10 Estimates and Projects Rule-10.1.5 Preliminary/Rough Cost Estimate Rule-10.1.6 -----do----- Rule-10.1.7 Detailed Estimate Rule-10.1.8 -----do----- Rule-10.3.1 Schedule of Rates Rule-10.3.2 -----do----- Rule-10.3.3 -----do-----</p> <p>Chapter-11 Consultancy Services</p> <p>Chapter-13 Contracts and Work Orders</p> <p>Chapter-18 Measurements, Progress Report and Records</p>
5	<p>E.B. Manual of Instructions</p> <p>Instructions —27 to 38, 40 to 43, 45,46, 49 to 51.</p>
6	<p>Audit</p> <p>General Principles governing the Audit with emphasis on Govt. Audit</p>
7	<p>Three Columnar Cash Book (Columns of Cheques etc./Bank/IUT) as applicable in Haryana Power Utilities including instructions thereof.</p>
Stores Accounts	
1	<p>D.F.R</p> <p>Chapter-VI except rules 6.59 to 6.63</p>
2	<p>EB Manual of Instructions</p> <p>Whole of Part-II</p>

5	P.F.R Vol-I	Chapter- XV (Stores)
6	Inventory Control – Techniques ABC Analysis Just in time PERT CPM GANT EOQ	
7	Purchase Regulations of concerned Nigam	
8	Preparation of Fixed Assets Register	