



HARYANA VIDYUT PRASARAN NIGAM LIMITED
Regd. Office, Shakti Bhawan, Sector-6, Panchkula
Corporate Identity Number-U40101HR1997SGC033683

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From

Chief Accounts Officer,
HVPNL, Panchkula.

To

1. The DGP/Vigilance, HVPNL, Panchkula.
2. The L.R., HVPNL, Panchkula.
3. The Director/Medical services, HPUS. Panchkula
4. All Chief Engineers in HVPNL.
5. All SEs in HVPNL.
6. All Xens in HVPNL.
7. The FA/HQ., HVPNL, Panchkula.
8. The FA/HQ. (Audit Wing), HVPNL, Chandigarh.
9. The FA&CAO/MM, HVPNL, Panchkula.
10. The CPRO, HVPNL.
11. All Sr. AOs/AOs in HVPNL.
12. All US's in HVPNL.

Memo No. 997 CAO/Estt/Exam-25/Vol-V.

Dated. 20/06/18

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

Enclosed please find herewith the Syllabus of Departmental Accounts Examination of all cadres of HPUs issued by HPTI, Panchkula vide Memo No. Ch-8/HPTI-322 dated 07.06.2018 for information.

This issue with the approval of Chief Accounts Officer, HVPNL, Panchkula.

DA/As Above


Sr. Accounts Officer/Admn.,
for C.A.O., HVPNL, Panchkula.



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

To

1. The Managing Director, HVPNL/HPGCL, Panchkula.
2. The Chairman-cum-Managing Director, UHBVN/DHBVNL, 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, UHBVNL and DHBVNL 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.

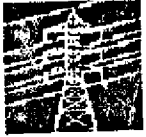
This issues with the approval of President HPTI-cum-MD, HVPNL, Panchkula subject to ex-post facto approval of Governing Body HPTI in the ensuing meeting.

DA: Revised Syllabus


Admn Officer-cum-XEN,
HPTI Panchkula

CC:-

1. The Chief Engineer/Admn. HVPN/UHBVN/DHBVN/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/DHBVNL Panchkula for hosting the same on their website.
5. The CAO, HVPN/UHBVN/DHBVN/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
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HVPNL

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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 16/09/18

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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
1. Financial Hand Book No.2 (Punjab 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 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	
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 rules 7.5, 7.98 and 7.133 to 7.145)	
3. Instructions on Forms DFR (PW) 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 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)	
5. Audit Code (1st Edition) Section-IV	
Chapter-VI Works Audit	
a) Scope of Audit - Article 214	
b) Preliminary Audit - Article 215 to 228	
6. Punjab PWD Code (2nd Edition)	
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	
7. Delegation of Powers of concerned company	

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	
Part-A		
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
Total =		35 Marks
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
Total =		30 Marks
iii) <u>Civil Service Rules Vol.-III</u>		
7.	One Practical Question or Question in the shape of comments	15 Marks
Total = i+ii+iii = 80 Marks		
PART-B		
8.	5 Objective Questions of 1 Mark each	5 Marks
9.	One Question of two parts	15 Marks
Total =		20 Marks
PART-A		
1.	Civil Service Rules- 2016 Vol.-I Part-I	(80 Marks)
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, Lien on confirmation, Confirmation on subsequent appointment, Retention of lien.	
Chapter-IV	Pay Fixation – Fixation of Pay on first or Subsequent Appointment, Fixation/ Re-fixation of Pay on Promotion.	
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	Leave Rules – Definitions, General Conditions, Grant of Leave, Kinds of leave and admissible, Casual leave.	
Chapter-VI	Joining Time – 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	Record of Service- Prescribed Forms of Service Book, Maintenance of service book, responsibility for attestation of entries, Missing of service book, Internal Audit of service book.	
2.	Civil Services Rules(Pension) 2016 Vol.-II	
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 Estf. 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-III

Time Allowed: 3 Hours

Max. Marks: 100

Allocation of Marks & No. of Questions

Part-A 50 Marks
Part-B 35 Marks
Part-C 15 Marks
Total 100 Marks

Part-A

1. 5 Questions of 2 Marks each 10 Marks
2. 3 Questions of 10 Marks each out of 4 Questions 30 Marks
3. 1 Question of 10 Marks (Compulsory) 10 Marks
Total = 50 Marks

Part-B

4. 5 Objective Questions of one Mark each 5 Marks
5. 3 Questions of 10 Marks each out of 4 30 Marks
Total = 35 Marks

Part-C

6. 2 Questions Total = 15 Marks

PART-A

(50 Marks)

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

1. E.B. Manual of Instructions
Consumer Accounts- (Instructions No.1 to 15, 17 to 26, 39, 43 to 45, 47 & 48.
Store Accounts (Amended Instructions No. 201 to 213, 222, 224 & 225
2. PWD Code Para 4.15 to 4.20, 4.27 to 4.40
3. PFR Vol.-I Part-I Rule 15.1 & 15.2
4. DFR Chapter-VI (6.1 to 6.58) instructions on Form DFR PW 11 & 14
5. Accounts Code Vol.-III Articles 112 to 116

PART-B

(35 Marks)

1. For UHBVNL/HVPNL/DHBVNL Candidates

1. Sales Manual – Section I- Grant of Electric Connection, Section -II- Alteration/Addition to Existing connection, Section-III Service line & Service rentals.
ii) Duties & responsibilities of various functionaries for Mtc. & upkeep of consumers accounts as circulated by CE/Admn., HVPN Panchkula vide Circular No.C/RA/Ins./211-531 dated 3.2.1999 as amended from time to time.
For HPGCL Candidates
 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. Internal Audit Manual
2. Standard Auditing Practice
 - i) Basic Principles governing audit.
 - ii) Provision of Company Act 2013 regarding Audit of Public Undertaking.

PART-C

(15 Marks)

Regulatory Affairs

- i) For HVPN Candidates
 - i) Transmission License
 - ii) HERC Tariff Regulations for Bulk Supply
 - iii) Powers & Functions of HERC
- ii) For UHBVNL/DHBVNL
 - i) Distribution & Retail Supply License.
 - ii) HERC Tariff Regulations.
 - ix) Powers & Functions of HERC
- iii) For HPGCL Candidates
 - i) HERC Tariff Regulation, its Power & Functions.

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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

Allocation of Marks & No. of Questions		
Part -A	70 Marks	
Part -B	30 Marks	
Total	100 Marks	
Part-A		
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
	Total =	70 Marks
Part-B		
4.	3 Questions of 10 Marks each out of 4 questions	Total= 30 Marks
PART-A		(70 Marks)
Commercial Book – Keeping		
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		
Part-B		(30 Marks)
Budget Manual		
Chapter-1	Introductory (Except Para 1.20)	
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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**Revised Syllabus for Departmental Accounts Examination for Ministerial Establishment
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
Part -A		
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
		Total = 75 Marks
Part -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
		Total = 25 Marks
Part-A (75 Marks)		
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 st 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.	
Part-B (25 Marks)		
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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