



HARYANA POWER UTILITIES

Subject: Syllabus for the Departmental Accounts Examination (DAE) of Engineering Cadre.

(1) INTRODUCTION:

Haryana Power Utilities (erstwhile Haryana State Electricity Board) have inherited the system of conducting the Departmental Accounts Examination for various categories of employees including Engineering Cadre.

This document tends to define the syllabus for the DAE of Engineering Cadre which may help the officers/officials to gain a comprehensive knowledge of relevant Acts, Rules, Codes, Notifications, Regulations & Procedures and those are of vital use in their day to day working. While defining the syllabus, due consideration has been given to the fact that only such topic may be included in it which are easily accessible to the employees in terms of Books of Publishers, Rules/regulations available on the website of Haryana Power Utilities/HERC/Government of Haryana or available with HPTI.

(2) NUMBER OF PAPERS:

DAE of Engineering Cadre shall comprise of four (4) papers as under:

Paper No.	Title of Paper	Max. Marks	Type of Exam
I	Works Accounts & Budget	100	Without Books
II	Civil Service Rules	100	Without Books
III	Revenue, Regulatory & Contracts	100	Without Books
IV	Commercial & Industrial Laws	100	With Books (Bare Acts allowed)

(3) PATTERN OF EXAMINATION:

Paper No.	Title of Paper	Total Marks	Parts	Maximum Marks	No. of Questions & Allocation of Marks			
					Objective Questions	No. of Questions	Marks for each question	Total Marks
I	Works Accounts, Budget & DOP (Without Books)	100	A	50	Objective Questions	10	1	10
					Descriptive Questions	2 (Out of 3)	7.5	15
					Compulsory Numeric Question on Cash Book		25	25
			B	30	Objective Questions	5	1	5
					Descriptive Questions	2 (Out of 3)	7.5	15
					Compulsory Descriptive Question		10	10
			C	20	Descriptive Questions	2 (Out of 3)	5	10
					Compulsory Descriptive Question		10	10
		100				Total	100	
II	Civil Service Rules (Without Books)	100	A	40	Objective Questions	10	1	10
					Descriptive Questions	2 (Out of 3)	10	20
					Compulsory Numeric Question (Topics - Pay Fixation, Traveling Allowance, Computation of Leave)	2	10	20
			B	40	Short Descriptive Questions	5 (Out of 7)	2	10
					Objective Questions	5	1	5

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				Definitions/Short Descriptive Questions	5	2	10
				Descriptive Questions	1 (Out of 2)	10	10
			C	20	Short Descriptive Questions	2	5
					Descriptive Question	1	10
				100		Total	100
III	Revenue, Regulatory & Contracts (Without Books)	100	A	40	Objective Questions	10	1
				20 for common syllabus And 20 for respective utility	Descriptive Questions	2 (Out of 4)	10
					For UHBVNL and DHBVNL - One numeric question i.e. Computation of Energy Bill or Charges for Theft or Charges for Unauthorised Use		20
					Short Descriptive Questions	2 (Out of Three)	5
			B	40	Objective Questions	15	2
					Short Descriptive Questions	2 (Out of 3)	5
			C	20	Descriptive Questions	1	10
					Short Descriptive Questions	2	5
				100		Total	100
IV	Commercial, Industrial & Labour Laws (Open Book Paper - Bare Acts allowed)	100	A	50	Objective Questions	10	1
					Descriptive Questions	3 (Out of 4)	10
					Compulsory Descriptive Question	1	10
			B	50	Objective Questions	10	1
					Descriptive Questions	4 (Out of 5)	10
				100		Total	100

(4) PAPER WISE SYLLABUS:

The syllabus for each of the paper of Engineering Cadre would be as under:

PAPER-1	
WORKS ACCOUNTS, PURCHASES & BUDGET	
Sr. No.	Description of Syllabus
PART-A	
1	Three Columnar Cash Book (Columns of Cheques etc./Bank/IUT) as applicable in Haryana Power Utilities including instructions therefor Departmental Financial Rules Chapter-II General System of Accounts & Financial Rules Rule-2.11, Rule-2.25 to 2.31 Chapter-V Deposits & Suspense Accounts Rule 5.1 to 5.5 Chapter-VI Stores Rule 6.39 to 6.57 Chapter-VII Works Rule-7.16 to 7.19
2	Punjab Financial Rules (As applicable to Haryana): Chapter-I Definitions Rule 1.1 to 1.40 Chapter-II General Principles & Rules Rule - 2.33 to 2.35

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3	Account Code (Volume-III)	
	Chapter-I	Introductory (Definitions only)
	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)
	Chapter-III	Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code)
	Chapter-IV	Accounts Returns rendered by Public Works Officers (Article-204 to 220, 224 to 239)

4	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	

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Part-B		
1	Purchase Manual/Procurement Manual of respective Power Utility	
2	Delegation of Powers of respective Power Utility	

Part-C		
Punjab Budget Manual		
	Chapter-2 Definitions	

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Chapter-3	Preparation & Submission of the Departmental Estimates of Expenditure Rule 3.1 to Rule-3.7 (Budget Estimates)
Chapter-4	Estimates of Revenue and Receipts Rule-4.1 Current Budget Rule-4.2 Revised Estimates Rule-4.3 -----do----- Rule-4.4 Budget Estimates
Chapter-5	Estimates of Ordinary Expenditure
Chapter-7	Estimates of New Expenditure
Chapter-12	Appropriation in Estimates and Watch-over Progress of Expenditure Rule-12.3 Responsibility of Heads of Departments and Controlling Officers Rule-12.4 -----do----- Rule-12.5 Responsibility of Disbursing Officers
Chapter-13	Excess and Surrenders Rule 13.1 to 13.4
Recommended Books:	
<ol style="list-style-type: none"> 1. Punjab Financial Rules (As applicable to Haryana as amended from time to time) 2. Departmental Financial Rules as amended from time to time. 3. Account Code - Volume-III as amended from time to time. 4. Purchase/Procurement Manual of respective Power Utility. 5. Delegation of Powers of respective Utility 6. Punjab Budget Manual 7. Haryana PWD Code 	

PAPER-2 CIVIL SERVICE RULES (CSR)	
Sr. No.	Description of Syllabus
PART-A	
1	Haryana Civil Services (General) Rules, 2016 (As amended from time to time) Chapter-II Definitions Chapter-III General Conditions of Service Chapter-V Service Record Chapter-VI Joining Time Chapter-VII Dismissal, Removal and Suspension Chapter-XI Retirement from service (kinds and circumstances)
2	Haryana Civil Services (Pay) Rules, 2016 (As amended from time to time) Chapter-II Definitions Chapter-III Fixation of pay on First or Subsequent Appointment Chapter-IV Fixation/Re-fixation of Pay on Promotion Chapter-VI Fixation of Pay on Reversion Chapter-VII Fixation of pay on modification of pay structure Chapter-VIII Increment Chapter-IX Punishment of withholding of increment or reduction to lower pay Chapter-X Next Below Rule Chapter-XI Fixation of pay on re-employment after retirement Chapter-XII Stepping up of pay of senior Government employee

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3	Haryana Civil Services (Travelling Allowances) Rules, 2016 (As amended from time to time)
	Chapter-II Definitions Chapter-III General Chapter-IV Various modes of journey and entitlement Chapter-V Daily Allowance and Reimbursement of Hotel Charges Chapter-VI Travelling allowance to appear before court/enquiry Chapter-VII Travelling allowance for Departmental Examination or Training Chapter-VIII Transfer Travelling Allowance Chapter-IX Travelling allowance for medical advice/treatment Chapter-X Travelling Allowance on retirement or death while in service Chapter-XI Travelling Allowance in case of tour out of India Chapter-XII Control over Travelling Allowance Chapter-XIII Miscellaneous
4	Haryana Civil Services (Allowances to Government Employees) Rules, 2016 (As amended from time to time)
	Chapter-II Definitions Chapter-III Various allowances and principles thereof

Part-B

1	Haryana Civil Services (Leave) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)
	Chapter-II Definitions Chapter-III Carry forward of leave or benefit of past service Chapter-IV General Conditions Chapter-VI Grant of Leave Chapter-VII Combination of Leave Chapter-VIII Leave on Medical Certificate Chapter-IX Kinds of leave due and admissible Chapter-X Special kinds of leave other than study leave Chapter-XI Study Leave Chapter-XII Leave Encashment Chapter-XIII Miscellaneous Chapter-XIV Casual Leave Chapter-XV Quarantine Leave and Special Casual Leave
2	Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)
	Chapter-II Definitions Chapter-III General provisions for grant of pension Chapter-IV Service qualifying for pension Chapter-V Different kinds of pension and conditions for grant of pension Chapter-VII Death-cum-Retirement Gratuity (DCRG) Chapter-VIII Family Pension Chapter-IX Procedure relating to pension Chapter-X Payment of pensions Chapter-XI Commutation of pensions

Part-C

1	Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)
	Rule No. 1 to 32
2	Haryana Civil Services (Punishment & Appeal) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)
	Rule No. 1 to 21
3	Haryana Civil Services (General Provident Fund) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)
	Chapter-III General Chapter-IV Nomination & Payment to Nominee

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Chapter-V	Subscription to GPF Account
Chapter-VII	Grant of Advance from GPF Account
Chapter-VIII	Withdrawal from GPF Account
Chapter-IX	Final payment of the amount of GPF account and manner thereof

Recommended Books:

1. Haryana Civil Services (General) Rules, 2016
2. Haryana Civil Services (Pay) Rules, 2016
3. Haryana Civil Services (Travelling Allowances) Rules, 2016
4. Haryana Civil Services (Allowances to Government Employees) Rules, 2016
5. Haryana Civil Services (Leave) Rules, 2016
6. Haryana Civil Services (Pension) Rules, 2016
7. Haryana Civil Services (Government Employees Conduct) Rules, 2016
8. Haryana Civil Services (Punishment & Appeal) Rules, 2016
9. Haryana Civil Services (General Provident Fund) Rules, 2016

These Rules are easily available on the website of Haryana Government i.e. www.finhry.gov.in.

Alongwith amendments as issued by the Government of Haryana and adopted by Haryana Power Utilities.

PAPER-3
REVENUE, REGULATORY & CONTRACTS

Sr. No.	Description of Syllabus
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Part-A

For ALL UTILITIES

1	<p>HSEB Manual of Instructions (Relating to Stores)</p> <p>Instruction No. 203 - Use of Stores requisition</p> <p>Instruction No. 204 - Signing of Indents i.e. Stores Requisition</p> <p>Instruction No. 205 - Stores Challan</p> <p>Instruction No. 206 - Object and use of stores return warrant and transfer entry order and stores transfer warrant and transfer entry order</p> <p>Instruction No. 207 - System of stores accounting - stock (quantity card) Store Ledger and list of balance</p> <p>Instruction No. 209 - Physical verification of stores</p> <p>Instruction No. 210 - Precautions against any stores surplus in the Electricity Branch</p> <p>Instruction No. 211 - Precautions against losses of stores in the Electricity Branch</p> <p>Instruction No. 212 - Accounting for containers such as empty barrels, bags, tins and drums etc. in stock</p> <p>Instruction No. 216 - Maintenance of Tools & Plant Account</p> <p>Instruction No. 219 - Yearly Register of Tools and Plant</p> <p>Instruction No. 224 - Determination of "Storage Charges" and "Storage Rate"</p>
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2	<p>HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016</p>
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For UHBVNL & DHBVNL

Sales Circulars and Allied Instructions (Limited to the following extent):

1. Sales Circulars regarding tariff of all Consumer Categories.
2. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars)
3. Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars).
4. Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).

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4	HSEB 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 HVPNL

5 Haryana Grid Code

For HPGCL

6 **POWER PLANT FAMILIARISATION (Notes provided by HPGCL to HPTI)**

Thermal Power Plant

- Coal to Electricity

Main Boiler

- Boiler Fundamentals
- Water Circulation System
- Steam Circulation System

Boiler Auxiliaries

- Arrangement of Boiler Auxiliaries
- Air and Draft System
- Fuel System
- Fuel Gas System
- Furnace Safeguard Supervisory System (FSSS)

Main Turbine

- Steam Turbine Theory
- Turbine Components

Turbine Auxiliaries

- Arrangement of Turbine Auxiliaries
- Vacuum System
- Condensate System
- Feed Water System
- Turbine Lubricating Oil System
- Auxiliary Steam System

Generator and Auxiliaries

- Generator Fundamentals
- Generator Components
- Generator Cooling and Sealing System
- Excitation System
- Automatic Voltage Regulation

Off-Site Facilities

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	<ul style="list-style-type: none"> • Coal Transportation & Handling • Fuel Oil System • Ash Handling Plant • Circulating Water System • Water Treatment Plant • Compressed Air System 	
Part-B		
For HVPNL		
1	Transmission License	
2	MYT Regulations	
3	HERC (Open Access) Regulations, 2012	
4	<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		
1	Distribution & Retail Supply License	
2	MYT Regulations	
3	HERC Open Access Regulations, 2012	
4	<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	
5	HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020	
HPGCL		
1	Computation of cost of Generation as per HERC/CERC/CEA Guidelines and Matter relating to computation of specific oil & coal consumption	
2	Salient Features of PPAs	
3	MYT Regulations	
4	Haryana Grid Code - Chapter-2 Role of various organization and their linkages Chapter-5 Operating Code for State Grid	
5	<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	
Part-C		
1	Indian Contract Act, 1872: 1. Meaning of Contract, Void Agreement & Voidable Contracts 2. Essential Elements of a Valid Contract 3. Free Consent - Coercion, Undue Influence, Fraud, Misrepresentation & Mistake 4. Discharge of Contract - By performance, By breach, by impossibility of performance, By agreement and novation 5. Types of Damages - Liquidated and Un-Liquidated Sale of Goods Act, 1930: 1. Contract of Sale, Formalities of Contract and subject matter of Contract 2. Conditions and Warranty 3. Performance of the Contract	
RECOMMENDED BOOKS:		
1. HSEB Manual of Instructions (Available with HPTI & Library of HVPNL) 2. Manual of Sales Circulars and Allied Instructions as published by UHBVNL/DHBVNL. 3. Transmission License of HVPNL (available on the website of HERC). 4. MYT Regulations (available on the website of HERC). 5. Haryana Grid Code Regulation, 2009 (available on the website of HERC).		

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RECOMMENDED BOOKS:

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2. Manual of Sales Circulars and Allied Instructions as published by UHBVNL/DHBVNL.
3. Transmission License of HVPNL (available on the website of HERC).
4. MYT Regulations (available on the website of HERC).
5. Haryana Grid Code Regulation, 2009 (available on the website of HERC).

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6. HERC Open Access Regulations (available on the website of HERC).
7. Electricity Act, 2003 – Bare Act.
8. Distribution & Retail Supply License of UHBVNL/DHBVNL (available on the website of HERC).
9. Salient Features of PPA's (As per Booklet Available in HPTI)
10. Computation of cost of Generation as per HERC/CERC/CEA. (As per Booklet Available in HPTI)
11. Guidelines and Matter relating to computation of specific oil & coal consumption (As per Booklet Available in HPTI)
12. Indian Contract Act, 1872 – Bare Act & Text Book by Dr. R. K. Bangia.
13. Sale of Goods Act, 1930 – Bare Act & Text Book by Dr. R. K. Bangia.
14. HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020 (available on the website of HERC)
15. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016 (available on the website of HERC).
16. Power Plant Familiarisation – Notes provided by HPGCL to HPTI

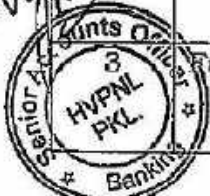
PAPER-4
COMMERCIAL & LABOUR LAWS
(Open Book Paper – Bare Acts Allowed)

Sr. No.	Description of Syllabus	
Part-A		
1	CGST Act, 2017	
2	Companies Act, 2013: <ul style="list-style-type: none"> • Books of Accounts • Timelines for finalization of Accounts • Penalties for Non-Finalization of Accounts • Audit Committee • Annual General Meeting • Meeting of Board of Directors • Meeting of Directors 	
3	Arbitration and Conciliation Act, 1996	
4	Right to Information Act, 2005 <ul style="list-style-type: none"> • Right to information and obligations of Public Authorities • Power and Functions of the Information Commissions • Appeal and Penalties 	
Part-B		
1	Workmen's Compensation Act <ul style="list-style-type: none"> • 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 	
2	Industrial Disputes Act, 1947 <ul style="list-style-type: none"> • Authorities under the Act • Reference of Disputes to Boards • Courts of Tribunals • Lay-Off and Retrenchment strikes and Lock-Outs 	
3	Factories Act, 1948 <ul style="list-style-type: none"> • General duties of the occupier • Health, Safety 	

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	<ul style="list-style-type: none"> • Provisions relation to Hazardous Processes • Welfare • Penalties and Procedures 	
4	Indian Electricity Act, 2003 <ul style="list-style-type: none"> • National Electricity Policy and Plan • Licensing • Transmission of Electricity • Generation of Electricity • Distribution of Electricity 	
5	Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019	
RECOMMENDED BOOKS: <ol style="list-style-type: none"> 1. CGST Act, 2017- Bare Act 2. Companies Act, 2013 – Bare Act 3. Arbitration and Conciliation Act, 1996 – Bare Act 4. Right to Information Act, 2005 – Bare Act 5. Workmen’s Compensation Act – Bare Act 6. Industrial Disputes Act, 1947 – Bare Act 7. Factories Act, 1948 – Bare Act 8. Indian Electricity Act, 2003 – Bare Act 9. Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019 – spiral bound book allowed in Exam. 		

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