



HVPN POWER TRAINING INSTITUTE  
Director Principal HPTI,  
HPTI Complex, Sector-26, Panchkula.  
GSTIN:06AAATH7060D1Z0  
E-mail: dphpti@gmail.com , htipanchkula@gmail.com



To

1. The Chief Engineer/Admn., HVPNL, Panchkula.
2. The Chief Engineer/Admn., DHBVNL, Hisar.
3. The Chief Engineer/Admn., HPGCL, Panchkula
4. The Chief Engineer/Admn., UHBVNL, Panchkula
5. The Chief Accounts Officer, HVPNL, HPGCL & UHBVNL, Panchkula.
6. The Chief Accounts Officer, DHBVNL, Hisar

Memo No. 137/HPTI-322/Vol-II

Dated: 21.07.2022

**Sub: Revision of syllabus and exam pattern for Departmental Accounts Examination of all cadres of HPUs.**

Kindly refer to this office memo No.Ch.131/HPTI-322/Vol-II dated 28.06.2022 (**copy enclosed**) vide which the revised syllabus and exam pattern for DAE of all cadre were forwarded to your office and sought objection/observation/rectification, if any to this office ([htipanchkula@gmail.com](mailto:htipanchkula@gmail.com)) by 6<sup>th</sup> July, 2022.


Accordingly, the representations have been received in this office from the various employees of all cadres of HPUs, the same were forwarded to the Committee constituted vide office order no. 139/HPTI-201 dated 27.12.2021. The committee after considerations of the representations in its meeting held on 12.07.2022 has amended the revise syllabus and exam pattern of DAE of all cadres and the same is enclosed herewith for your information and further necessary action in the matter.

It is pertinent to mention here that the syllabus and exam pattern of DAE of all cadres prepared by the committee after consideration of various representations shall be treated as final for all future exam of all cadre.

It is therefore requested to host the syllabus and exam pattern of DAE of all cadres on your respective website for the information of all the employees of HPUs.


This issue with the approval of Director Principal, HPTI, Panchkula.

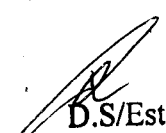
**DA: As above**

  
Vice Principal  
HPTI, Panchkula.

**CC:**

1. SPS to President, HPTI-cum-Managing Director, HVPNL, Panchkula for kind information of President, HPTI-cum- Managing Director, HVPNL, Panchkula.
2. SPS to Managing Director, DHBVNL, Panchkula for kind information of Managing Director, DHBVNL, Panchkula
3. SPS to Managing Director, UHBVNL, Panchkula for kind information of Managing Director, UHBVNL, Panchkula.
4. SPS to Managing Director, HPGCL, Panchkula for kind information of Managing Director, HPGCL, Panchkula.
5. PA to Director Principal, HPTI for kind information of Director Principal, HPTI, Panchkula.

Memo No. 5288  
27/07/22  
  
Director Principal  
HPTI  
Panchkula

Diary No. 3057  
Dated 28/07/22  
Supdt.  
AE  
AEE-I  
AEE-II  
AEE-III  
AEE-IV  
AEE-V  
AEE-VI  
  
D.S/Estt.



To

1. The Chief Engineer/Admn., HVPNL, Panchkula
2. The Chief Engineer/Admn., DHBVNL, Hisar.
3. The Chief Engineer/Admn., UHBVNL, Panchkula.
4. The Chief Engineer/Admn., HPGCL, Panchkula
5. The CAO, HVPNL, HPGCL, UHBVNL Panchkula.
6. The CAO, DHBVNL, Hisar.

Memo No. Ch-131/HPTI-322/02-11

Dated:28.06.2022

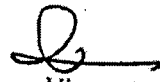
**Sub: Revision of Syllabus and Exam pattern for Departmental Accounts Examination of all cadres of HPUs.**

Please refer to subject cited matter.

In this context, it is intimated that as per the directions of Higher authorities, a committee was constituted to revise the syllabus and exam pattern for DAE of all cadres of HPUs. After various meetings of the committee and on the recommendation of the committee exam pattern & syllabus for DAE of all cadres of HPUs has been finalized and the recommendations of committee for the same is hosted on website/ webportal of HPTI [www.hpti.org.in](http://www.hpti.org.in) and website of HVPNL [www.hvpnl.org.in](http://www.hvpnl.org.in) (copy enclosed).

Before putting up the revised syllabus and exam pattern for DAE of all cadres of HPUs to higher authorities for approval, it is requested to direct the concerned to go through the revised syllabus & exam pattern and to intimate any objection/observation/rectification, if any to this office ([hptipanchkula@gmail.com](mailto:hptipanchkula@gmail.com)) by 06<sup>th</sup> July, 2022, so that further action may be taken accordingly. If any objection/ observation/ rectification is not received by 06<sup>th</sup> July, 2022, then the recommendation of the committee will be treated as final.

This issues with the approval of Director Principal, HPTI, Panchkula.

  
Vice Principal  
HPTI, Panchkula.

CC:

1. SPS to President, HPTI-cum-Managing Director, HVPNL, Panchkula for kind information of President, HPTI-cum-Managing Director, HVPNL, Panchkula.
2. SPS to Managing Director, DHBVNL, Panchkula for kind information of Managing Director, DHBVNL, Panchkula.
3. SPS to Managing Director, UHBVNL, Panchkula for kind information of Managing Director, UHBVNL, Panchkula.
4. SPS to Managing Director, HPGCL, Panchkula for kind information of Managing Director, HPGCL, Panchkula.
5. PA to Director Principal, HPTI, Panchkula for kind information of Director Principal, HPTI, Panchkula

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING CADRE,  
HARYANA POWER UTILITIES  
PAPER-I:- WORKS ACCOUNTS, PURCHASES & BUDGET**

**Time Allowed: 2 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: - 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	Three Columnar Cash Book (Columns of Cheques etc./Bank/IUT) as applicable in Haryana Power Utilities including instructions thereof. <b>Departmental Financial Rules</b> Chapter-II <b>General System of Accounts &amp; Financial Rules</b> Rule-2.11, Rule-2.25 to 2.31 Chapter-V <b>Deposits &amp; Suspense Accounts</b> Rule 5.1 to 5.5 Chapter-VI <b>Stores</b> Rule 6.39 to 6.57 Chapter-VII <b>Works</b> Rule-7.16 to 7.19
2	<b>Punjab Financial Rules (As applicable to Haryana):</b> Chapter-I <b>Definitions</b> Rule 1.1 to 1.40 Chapter-II <b>General Principles &amp; Rules</b> Rule – 2.33 to 2.35
3	<b>Account Code (Volume-III)</b> Chapter-I <b>Introductory (Definitions only)</b> Chapter-II <b>Classification of Public Works Receipts &amp; Expenditure</b> (Article-12, 18 to 20, 22, 32, 37, 38, 48 to 52, 54 to 62 & 65 to 78) Chapter-III <b>Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code)</b> Chapter-IV <b>Accounts Returns rendered by Public Works Officers</b> (Article-204 to 220, 224 to 239)
4	<b>HARYANA PWD CODE</b> Chapter-3 <b>Establishment</b> 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 <b>Office Procedure &amp; Miscellaneous</b> 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 <b>Management of Records</b> Chapter-6 <b>Duties and Responsibilities of Officers</b> Rule-6.5 Duties of Divisional Officer Rule-6.6 Duties of Sub-Divisional Engineer (SDE) Chapter-8 <b>Classification of Works</b> Rule-8.2.2 <b>Original Works</b> Rule-8.2.3 <b>Repair or Maintenance Works</b> Rule-8.4 Deposit Works Chapter-9 <b>Approval of Estimates</b> Rule-9.3 Administrative approval Rule-9.5 Technical Sanction Chapter-10 <b>Estimates and Projects</b> 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 <b>Consultancy Services</b> Chapter-13 <b>Contracts and Work Orders</b> Chapter-18 <b>Measurements, Progress Report and Records</b>
5	Purchase Manual/Procurement Manual of respective Power Utility
6	Delegation of Powers of respective Power Utility
7	<b>Punjab Budget Manual (adopted by Haryana)</b> Chapter-2 <b>Definitions</b> Chapter-3 <b>Preparation &amp; Submission of the Departmental Estimates of Expenditure</b> Rule 3.1 to Rule-3.7 (Budget Estimates) Chapter-4 <b>Estimates of Revenue and Receipts</b> Rule-4.1 Current Budget

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SAC/EA&R

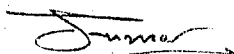
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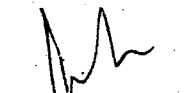
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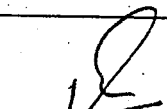
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	Rule-4.2 Revised Estimates Rule-4.3 —do— Rule-4.4 Budget Estimates <b>Estimates of Ordinary Expenditure</b> <b>Estimates of New Expenditure</b> <b>Appropriation in Estimates and Watch-over Progress of Expenditure</b> Rule-12.3 Responsibility of Heads of Departments and Controlling Officers Rule-12.4 —do— Rule-12.5 Responsibility of Disbursing Officers <b>Chapter-13 Excess and Surrenders</b> Rule 13.1 to 13.4
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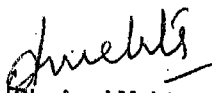
  
 Sh Shiv Kumar  
 SE/Commercial  
 HVPNL

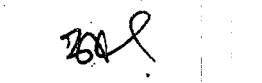
  
 Sh. Vikas Gupta  
 CAO/HPGCL

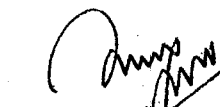
  
 Sh. Heera Lal  
 CAO/UHVNVL

  
 Smt Jyoti Gupta  
 CAO/HVPNL

  
 Sh. Deepak Kanodia  
 SE/P&D, UHVNVL

  
 Sh. Anuj Mehta  
 SPC(HRD)/HPTI

  
 Sh. Atul Khanna  
 Dy. Secy./ Generation;  
 HPGCL

  
 Sh. Sumit Goyal  
 Sr. AO/ HVPNL

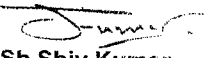
**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING CADRE.****HARYANA POWER UTILITIES****PAPER-II****CIVIL SERVICE RULES (CSR)****Time Allowed:3 Hours****Max: Marks:100****Allocation of Marks & No. of Questions**

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)


1	<b>Haryana Civil Services (General) Rules, 2016 (As amended from time to time)</b> 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	<b>Haryana Civil Services (Pay) Rules, 2016 (As amended from time to time)</b> 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
3	<b>Haryana Civil Services (Travelling Allowances) Rules, 2016 (As amended from time to time)</b> 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	<b>Haryana Civil Services (Allowances to Government Employees) Rules, 2016 (As amended from time to time)</b> Chapter-II Definitions Chapter-III Various allowances and principles thereof
5	<b>Haryana Civil Services (Leave) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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
7	<b>Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Rule No. 1 to 32
8	<b>Haryana Civil Services (Punishment &amp; Appeal) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Rule No. 1 to 21

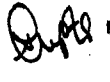
SUMIT GOYAL  
SAO/EASR

9	<b>Haryana Civil Services (General Provident Fund) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b>
Chapter-III	General
Chapter-IV	Nomination & Payment to Nominee
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

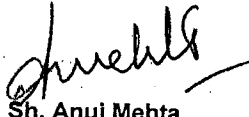
  
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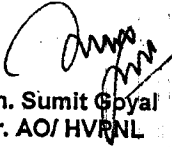
  
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 HPGCL

  
**Sh. Sumit Goyal**  
 Sr. AO/ HVRNL

**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/UHBNL/DHBNL**

<b>1</b>	<b>Manual of Instructions (Relating to Stores)</b>																								
	<table border="0"> <tr> <td style="width: 30%;">Instruction No. 203 -</td> <td>Use of Stores requisition</td> </tr> <tr> <td>Instruction No. 204 -</td> <td>Signing of Indents i.e. Stores Requisition</td> </tr> <tr> <td>Instruction No. 205 -</td> <td>Stores Challan</td> </tr> <tr> <td>Instruction No. 206 -</td> <td>Object and use of stores return warrant and transfer entry order and stores transfer warrant and transfer entry order</td> </tr> <tr> <td>Instruction No. 207 -</td> <td>System of stores accounting – stock (quantity card) Store Ledger and list of balance</td> </tr> <tr> <td>Instruction No. 209 -</td> <td>Physical verification of stores</td> </tr> <tr> <td>Instruction No. 210 -</td> <td>Precautions against any stores surplus in the Electricity Branch</td> </tr> <tr> <td>Instruction No. 211 -</td> <td>Precautions against losses of stores in the Electricity Branch</td> </tr> <tr> <td>Instruction No. 212 -</td> <td>Accounting for containers such as empty barrels, bags, tins and drums etc. in stock</td> </tr> <tr> <td>Instruction No. 216 -</td> <td>Maintenance of Tools &amp; Plant Account</td> </tr> <tr> <td>Instruction No. 219 -</td> <td>Yearly Register of Tools and Plant</td> </tr> <tr> <td>Instruction No. 224 -</td> <td>Determination of "Storage Charges" and "Storage Rate"</td> </tr> </table>	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"
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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

**For UHBNL & DHBNL**

<b>3</b>	<p><b>1. HT and Domestic Billing</b></p> <p><b>2. Sales Circulars and Allied Instructions (Limited to the following extent):</b></p> <ol style="list-style-type: none"> <li>1. Sales Circulars regarding tariff of all Consumer Categories.</li> <li>2. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars)</li> <li>3. Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars).</li> <li>4. Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).</li> </ol>
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<b>4</b>	<b>Manual of Instructions (Relating to Consumer &amp; Other Accounts)</b>																																		
	<table border="0"> <tr> <td style="width: 30%;">Instruction No. 1 -</td> <td>Consumer Ledger</td> </tr> <tr> <td>Instruction No. 4 -</td> <td>Maintenance of Sundry Charges and Allowances Register</td> </tr> <tr> <td>Instruction No. 5 -</td> <td>Procedure for adjustment of amount written off as irrevocable dues from Consumers</td> </tr> <tr> <td>Instruction No. 6 -</td> <td>Adjustment of under charges and over charges relating to Consumers accounts; and their recoveries or refunds, as the case may be.</td> </tr> <tr> <td>Instruction No. 9 -</td> <td>Mode of payment of bills by Consumers</td> </tr> <tr> <td>Instruction No. 10 -</td> <td>Consumers Account</td> </tr> <tr> <td>Instruction No. 11 -</td> <td>Payment of bills by cheques</td> </tr> <tr> <td>Instruction No. 14 -</td> <td>Custody of Cash</td> </tr> <tr> <td>Instruction No. 17 -</td> <td>Cash Book</td> </tr> <tr> <td>Instruction No. 18 -</td> <td>Procedure for dealing with transaction relating to consumers</td> </tr> <tr> <td>Instruction No. 20 -</td> <td>Procedure for taking of securities from consumers and maintenance of their accounts</td> </tr> <tr> <td>Instruction No. 21 -</td> <td>Procedure for adjustment or refund of consumers Security Deposit</td> </tr> <tr> <td>Instruction No. 25 -</td> <td>Revenue Statement</td> </tr> <tr> <td>Instruction No. 38 -</td> <td>Use and upkeep of stock Measurement Book</td> </tr> <tr> <td>Instruction No. 42 -</td> <td>Measurement books record and custody, persons authorized to make entries, mode of recording measurement, check measurement and payment for work etc.</td> </tr> <tr> <td>Instruction No. 43 -</td> <td>Defalcation and losses submission of reports in respect of losses in Cash and Stores</td> </tr> <tr> <td>Instruction No. 51 -</td> <td>Excess over estimates</td> </tr> </table>	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
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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**

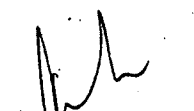
**6** **POWER PLANT FAMILIARISATION**


- 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

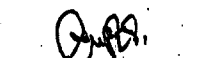
SUMIT GOYAL  
SAO/EA&R

	<ul style="list-style-type: none"> <li>• Furnace Safeguard Supervisory system(FSSS)</li> </ul> <b>Main Turbine</b> <ul style="list-style-type: none"> <li>• Steam Turbine Theory</li> <li>• Turbine Components</li> </ul> <b>Turbine Auxiliaries</b> <ul style="list-style-type: none"> <li>• Arrangement of Turbine Auxileries</li> <li>• Vacuum System</li> <li>• Feed Water System</li> <li>• Turbine Lubricating Oil System</li> <li>• Auxiliary Steam System</li> </ul> <b>Generator and Auxiliaries</b> <ul style="list-style-type: none"> <li>• Generator Fundamentals</li> <li>• Generator Components</li> <li>• Generator Cooling and Sealing System</li> <li>• Excitation System</li> <li>• Automatic Voltage Regulation</li> </ul> <b>Off-Site facilities</b> <ul style="list-style-type: none"> <li>• Coal Transportation &amp; Handling</li> <li>• Fuel Oil System</li> <li>• Ash Handling Plant</li> <li>• Circulating Water System</li> <li>• Water Treatment Plant</li> <li>• Compressed Air System</li> </ul>	
<b>For HVPNL</b>		
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	
<b>For UHBVNL &amp; DHBVNL</b>		
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	
<b>For HPGCL</b>		
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	

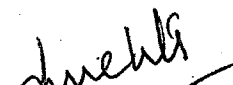
  
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 SE/Commercial  
 HVPNL


  
 Sh. Vikas Gupta  
 CAO/HPGCL


  
 Sh. Heera Lal  
 CAO/UHBVNL

  
 Smt Jyoti Gupta  
 CAO/HVPNL

  
 Sh. Deepak Kanodia  
 SE/P&D, UHBVNL

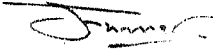
  
 Sh. Anuj Mehta  
 SPC(HRD)/HPTI

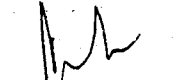
  
 Sh. Atul Khanna  
 Dy. Secy./ Generation,  
 HPGCL

  
 Sh. Sumit Goyal  
 Sr. AO/ HVPNL

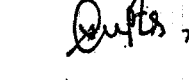


<b>REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING CADRE.</b>	
<b>HARYANA POWER UTILITIES</b>	
<b>PAPER-IV:</b>	
<b>COMMERCIAL &amp; LABOUR LAWS (Open book paper)</b>	
<b>Time Allowed: 3 Hours</b>	<b>Max. Marks:100</b>
<b>Allocation of Marks &amp; No. of Questions</b>	
1. Multiple Choice Questions: 20 Marks. 1 Marks of each Question	(1x20=20 Marks)
2. Subjective Type Questions: 80 Marks. 8 Nos Questions of 10 mark each to be attempted out of 10 Questions	(10x8=80 Marks)
1	CGST Act, 2017
2	Companies Act, 2013 <ul style="list-style-type: none"> <li>• Books of Accounts</li> <li>• Timelines for finalization of Accounts</li> <li>• Penalties for Non-Finalization of Accounts</li> <li>• Audit General Meeting</li> <li>• Meeting of Board of Directors</li> <li>• Meeting of Directors</li> </ul>
3	Arbitration and Conciliation Act, 1996
4	Right to Information Act, 2005 <ul style="list-style-type: none"> <li>• Right to information and obligations of Public Authorities</li> <li>• Power and Function of the Information Commissions</li> <li>• Appeal and Penalties</li> </ul>
5	Workmen's Compensation Act <ul style="list-style-type: none"> <li>• Workmen's Compensation</li> <li>• Employer's liability for compensation</li> <li>• Amount of Compensation</li> <li>• Compensation to be paid when due and penalty for default</li> <li>• Insolvency of employer</li> <li>• Reports of fatal accidents and serious bodily injuries</li> </ul>
6	Industrial Disputes Act, 1947 <ul style="list-style-type: none"> <li>• Authorities under the Act</li> <li>• Reference of Disputes to Boards</li> <li>• Courts of Tribunals</li> <li>• Lay-Off and Retrenchment strikes and lock- Outs</li> </ul>
7	Factories Act, 1948 <ul style="list-style-type: none"> <li>• General duties of the occupier</li> <li>• Health, Safety</li> <li>• Provisions relation to Hazardous Processes</li> <li>• Welfare</li> <li>• Penalties and Procedures</li> </ul>
8	Indian Electricity Act, 2003 <ul style="list-style-type: none"> <li>• National Electricity Policy and Plan</li> <li>• Licensing</li> <li>• Transmission of Electricity</li> <li>• Generation of Electricity</li> <li>• Distribution of Electricity</li> </ul>
9	Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019
10	Indian Contract Act, 1872: <ol style="list-style-type: none"> <li>1. Meaning of Contract, Void Agreement &amp; Voidable Contracts</li> <li>2. Essential Elements of a Valid Contract</li> <li>3. Free Consent – Coercion, Undue Influence, Fraud, Misrepresentation &amp; Mistake</li> <li>4. Discharge of Contract – By performance, By breach, by impossibility of performance, By agreement and novation</li> <li>5. Types of Damages – Liquidated and Un-Liquidated</li> </ol>
11	Sale of Goods Act, 1930: <ol style="list-style-type: none"> <li>1. Contract of Sale, Formalities of Contract and subject matter of Contract</li> <li>2. Conditions and Warranty</li> <li>3. Performance of the Contract.</li> </ol>

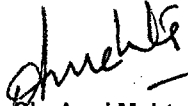
  
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SE/Commercial  
HVPNL

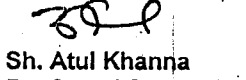
  
Sh. Vikas Gupta  
CAO/HPGCL

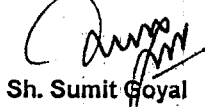
  
Sh. Hira Lal  
CAO/UHBNL

  
Smt Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/P&D, UHBNL

  
Sh. Anuj Mehta  
SPC(HRD)/HPTI

  
Sh. Atul Khanna  
Dy. Secy./ Generation,  
HPGCL

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

**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**

- |  |                 |
|--|-----------------|
| 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.<br>Question | (5x6= 30 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 (1<sup>st</sup> 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-----

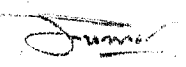
Rule-10.3.3 -----do-----

**Chapter-11** Consultancy Services

**Chapter-13** Contracts and Work Orders

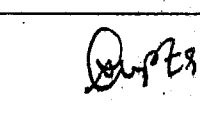
**Chapter-18** Measurements, Progress Report and Records

**7. Delegation of Power of concerned company**

  
Sh Shiv Kumar  
SE/Commercial  
HVPNL

  
Sh. Vikas Gupta  
CAO/HPGCL

  
Sh. Heera Lal  
CAO/UHBNL

  
Smt. Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/DRD, HVPNL

  
Sh. Anuj Mehta  
CAO/HPGCL

  
Sh. Atul Khanna  
CAO/HPGCL

  
Sh. Sumit Goyal  
CAO/EA&R

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL**

**ESTABLISHMENT.**

**HARYANA POWER UTILITIES**

**PAPER-II (CIVIL SERVICE RULES)**

**Time Allowed: 3 Hours**

**Max. Marks:100**

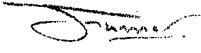
**Allocation of Marks & No. of Questions**

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.** (5x6= 30 Marks)

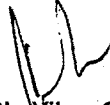
1	<b>Haryana Civil Services (General) Rules, 2016 (As amended from time to time)</b> Chapter-II Definitions Chapter-III General Conditions of Service Chapter-V Service Record Chapter-VI Joining Time Chapter-VII Dismissal, Removal and Suspension Chapter-XI Retirement from service (kinds and circumstances)
2	<b>Haryana Civil Services (Pay) Rules, 2016 (As amended from time to time)</b> 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
3	<b>Haryana Civil Services (Travelling Allowances) Rules, 2016 (As amended from time to time)</b> 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	<b>Haryana Civil Services (Allowances to Government Employees) Rules, 2016 (As amended from time to time)</b> Chapter-II Definitions Chapter-III Various allowances and principles thereof
5	<b>Haryana Civil Services (Leave) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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 Precedure relating to pension Chapter-X Payment of pensions Chapter-XI Commutation of pensions
7	<b>Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Rule No. 1 to 32
8	<b>Haryana Civil Services (Punishment &amp; Appeal) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b>

Sumit Goyal  
SAO/EA&R

9	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
	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



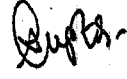
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SE/Commercial  
HVPNL



Sh. Vikas Gupta  
CAO/HPGCL



Sh. Heera Lal  
CAO/UHBVNL



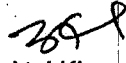
Smt Jyoti Gupta  
CAO/HVPNL



Sh. Deepak Kanodia  
SE/P&D, UHBVNL



Sh. Anuj Mehta  
SPC(HRD)/HPTI



Sh. Atul Khanna  
Dy. Secy./ Generation,  
HPGCL



Sh. Sumit Goyal  
Sr. SAO/HVPNL  
SAO/EA&E

**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	<p><b>Manual of Instructions (Relating to Stores)</b></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 &amp; Plant Account                  Instruction No. 219 - Yearly Register of Tools and Plant                  Instruction No. 224 -Determination of "Storage Charges" and "Storage Rate"</p>
2	HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016
3	<p><b>Standard Auditing Practice</b></p> <p>Basic Principles governing audit.                  Provision of Company Act 2013 regarding Audit of Public Undertaking</p>

**For UHBVNL & DHVBNL**

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"> <li>1. Sales Circulars regarding tariff of all Consumer Categories.</li> <li>2. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars)</li> <li>3. Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars).</li> </ol> <p>Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).</p>
5	<p><b>Manual of Instructions (Relating to Consumer &amp; Other Accounts)</b></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>

**For HVPNL**

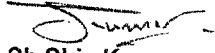
6	Haryana Grid Code
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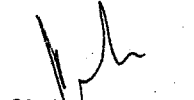
**For HPGCL**


7	<ol style="list-style-type: none"> <li>1. Introduction of Cost Accounting</li> <li>2. Evolution, meaning, objective &amp; Scope</li> <li>3. Cost Centre &amp; Cost Unit</li> <li>4. Method &amp; Technique of Costing</li> <li>5. Cost Accounting Standard</li> <li>6. Project Management &amp; Control</li> </ol>
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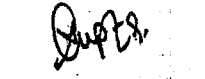
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i)	<b>For HVPN Candidates</b>	
ii)	Transmission License	
iii)	HERC Tariff Regulations for Bulk Supply	
iv)	Powers & Functions of HERC	
ii)	<b>For UHBVNL/DHBVNL</b>	
i)	Distribution & Retail Supply License.	
ii)	HERC Tariff Regulations.	
iii)	Powers & Functions of HERC	
iii)	<b>For HPGCL Candidates</b>	
i)	HERC Tariff Regulation	
ii)	Power & Functions of HERC	

  
 Sh Shiv Kumar  
 SE/Commercial  
 HVPNL

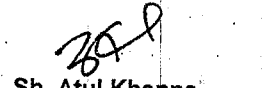
  
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 CAO/HPGCL

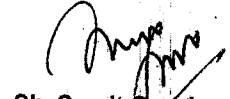
  
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 SAO/E&R

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL  
ESTABLISHMENT,  
HARYANA POWER UTILITIES**

**PAPER-IV (FINANCIAL ACCOUNTING & BUDGETARY CONTROL)**

**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) |

**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

**Punjab Budget Manual adopted by Haryana**

**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)

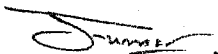
**Chapter-7** Estimates of New Expenditure

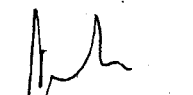
**Chapter-11** Responsibility for watching the progress of Revenue.


**Chapter-12** Appropriations in the estimates & responsibility for watching the progress of expenditure.

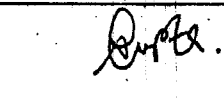
**Chapter-13** Statement of Excesses & Surrenders.

**Chapter-14** Expenditure not provided for in the Budget Estimates Re-appropriations  
– Supplementary appropriations.

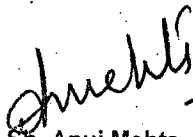
  
Sh. Shiv Kumar  
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HVPNL

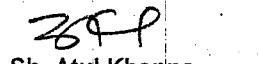
  
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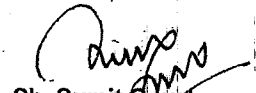
  
Sh. Heera Lal  
CAO/UHVNIL

  
Smt Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/P&D, UHVNIL

  
Sh. Anuj Mehta  
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Sh. Atul Khanna  
Dy. Secy./ Generation,  
HPGCL

  
Sh. Sumit Goyal  
SrSAO/HPVNL  
SAO/EA&R

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT.**

**HARYANA POWER UTILITIES**

**PAPER-V (Stores & Purchases)-For Store Keeping Staff**

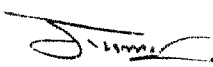
**Time Allowed: 3 Hours**

**Max. Marks:100**

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

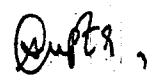
1. Multiple Choice Questions: 70 Marks. 1 Marks of each Question (1x70=70 Marks)  
2. Subjective Type Questions: 30 Marks. 6 Questions of 5 marks each to be attempted out of 10 Nos. (5x6= 30 Marks)


1	<b>Departmental Financial Rules</b>  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	<b>Punjab Financial Rules (As applicable to Haryana):</b> Chapter-I Definitions Rule 1.1 to 1.40 Chapter-II General Principles & Rules Rule – 2.33 to 2.35	
3	<b>Account Code (Volume-III)</b> 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)	
Purchase Procedure & Regulations.		
Purchase Regulations including its schedules and annexures.		

  
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SE/Commercial  
HVPNL

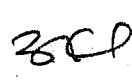
  
Sh. Vikas Gupta  
CAO/HPGCL

  
Sh. Heera Lal  
CAO/UHBNL

  
Smt Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/P&D, UHBNL

  
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Sh. Sumit Goval  
Sr. AO/HVPNL  
SAO/EAAT



**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL  
ESTABLISHMENT,  
HARYANA POWER UTILITIES  
PAPER-VI**

(Legal Studies)(All Books allowed)

**Time Allowed: 3 Hours**


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

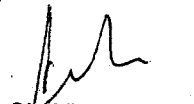
**Max. Marks:100**

1. **Multiple Choice Questions: 30 Marks. 1 Marks of each Question** (1x30=30 Marks)  
2. **Subjective Type Questions:70 Marks. 7 Questions of 10 marks each to be attempted out of 10 Nos.** (7x10= 70 Marks)

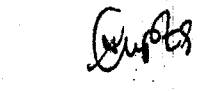
1.	<b>Industrial Disputes Act, 1947 (as amended)</b> Authorities Under the Act, Reference of Disputes To Boards, Courts Or Tribunals,
2.	<b>Factory Act, 1948 (as amended)</b> General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare, Penalties And Procedure,
3.	<b>Payment of Wages Act, 1936 (as amended)</b> Responsibility for payment of wages, Time of payment of wages, Maintenance of registers and records,
4.	<b>Workman's Compensation Act, 1923 (as amended)</b> Compensation, Employer's liability for compensation, Amount of compensation, Compensation to be paid when due and penalty for default.
5.	Payment of Bonus Act
6.	<b>Companies Act, 2013</b> Maintenance of books of accounts, finalization of accounts timelines, penal provision for non-finalization of accounts within time,
7.	<b>GST Act 2017 (Basic knowledge)</b> Registration Concept of "Supply" Schedule – I, II & III of CGST Act of 2017 Input tax credit Reverse Charge Mechanism (RCM) GST Returns TDS on GST Cash Ledger Credit Ledger Types of GST HSN/SAC codes

**NOTE:-** Open books on the subject are allowed

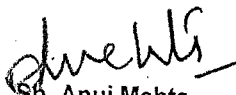
  
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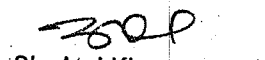
  
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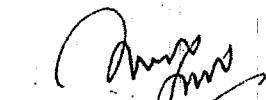
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER Part-I.**

**HARYANA POWER UTILITIES  
PAPER-I (Financial Accounting)**

**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: - Question on Cash Book/Trial Balance Sheet (15 Marks)**  
**Part-C: - Subjective Type Questions: 15 Nos. 3 questions of 5 marks each to be attempted out of 5 Nos. (5x3=15 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.

iii) Preparation of Trial Balance and its reconciliation etc.

iv) 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

Direct & Indirect Expenses

Reconciliation of cost & Financial Accounts

**Commercial Accounting**

Accounting principles & policies as per:-

a) Annexure-II Classification/ Codification as per Chart of Accounts under commercial Accounting Systems.

b) Annexure-III 'Basic Accounts Principal & policies Inter Unit Transactions & their Accounting

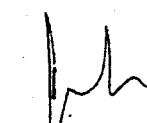
c) Books of Accounts to be maintained by company under Section-2(13), 128 & 207 of Companies Act,2013.

d) Annual Returns to be submitted by Companies having/not having a Share Capital under Section-92 of Companies Act,2013.

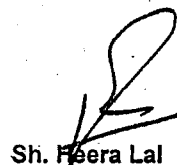
e) Basic knowledge of Accounting Standards as per Institute of Chartered Accountants of India regarding IndAS-1, Ind. AS-2, Ind. AS-8, Ind AS-19.



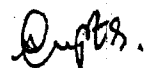
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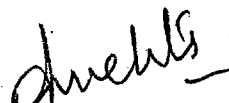
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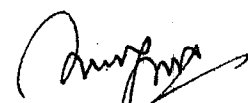
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HPGCL



Sh. Sumit Goyal  
Sr. AO/HVPNL  
SUMIT GOYAL  
SAO/EA&R

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER Part-I,**

**HARYANA POWER UTILITIES**

**PAPER-II  
(Civil Service Rules)**

**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)

1	<b>Haryana Civil Services (General) Rules, 2016 (As amended from time to time)</b> 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	<b>Haryana Civil Services (Pay) Rules, 2016 (As amended from time to time)</b> 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
3	<b>Haryana Civil Services (Travelling Allowances) Rules, 2016 (As amended from time to time)</b> 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	<b>Haryana Civil Services (Allowances to Government Employees) Rules, 2016 (As amended from time to time)</b> Chapter-II Definitions Chapter-III Various allowances and principles thereof
5	<b>Haryana Civil Services (Leave) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> 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
7	<b>Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Rule No. 1 to 32
8	<b>Haryana Civil Services (Punishment &amp; Appeal) Rules, 2016 (To the extent adopted by HPUs and</b>

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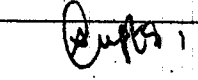
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	Rule No. 1 to 21
9	<b>Haryana Civil Services (General Provident Fund) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Chapter-III General Chapter-IV Nomination & Payment to Nominee Chapter-V Subscription to GPF Account 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
10	<del>Conduct &amp; Punishment Rules 2016</del>


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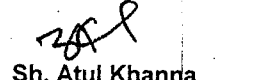
  
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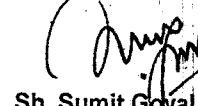
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER PART-I.**

**HARYANA POWER UTILITIES**

**PAPER-III**

**Works and Store Account**

**Time Allowed: 3 Hours**

**Max. Marks:100**

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

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)


**Work Accounts**

1	Departmental Financial Rules  Chapter-II <b>General System of Accounts &amp; Financial Rules</b> Rule-2.11, Rule-2.25 to 2.31 Chapter-V <b>Deposits &amp; Suspense Accounts</b> Rule 5.1 to 5.5 Chapter-VI <b>Stores</b> Rule 6.39 to 6.57 Chapter-VII <b>Works</b> Rule-7.16 to 7.19	
2	Punjab Financial Rules (As applicable to Haryana): Chapter-I <b>Definitions</b> Rule 1.1 to 1.40 Chapter-II <b>General Principles &amp; Rules</b> Rule – 2.33 to 2.35	
3	Account Code (Volume-III) Chapter-I <b>Introductory (Definitions only)</b> Chapter-II <b>Classification of Public Works Receipts &amp; Expenditure</b> (Article-12, 18 to 20, 22 , 32, 37, 38, 48 to 52, 54 to 62 & 65 to 78) Chapter-III <b>Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code)</b> Chapter-IV <b>Accounts Returns rendered by Public Works Officers</b> (Article-204 to 220, 224 to 239)	
4	Haryana PWD Code	Chapter-3 <b>Establishment</b> 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 <b>Office Procedure &amp; Miscellaneous</b> 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 <b>Management of Records</b> Chapter-6 <b>Duties and Responsibilities of Officers</b> Rule-6.5 Duties of Divisional Officer Rule-6.6 Duties of Sub-Divisional Engineer (SDE) Chapter-8 <b>Classification of Works</b> Rule-8.2.2 <b>Original Works</b> Rule-8.2.3 <b>Repair or Maintenance Works</b> Rule-8.4 Deposit Works Chapter-9 <b>Approval of Estimates</b> Rule-9.3 Administrative approval Rule-9.5 Technical Sanction Chapter-10 <b>Estimates and Projects</b> Rule-10.1.5 <b>Preliminary/Rough Cost Estimate</b> Rule-10.1.6      -----do----- Rule-10.1.7 <b>Detailed Estimate</b> Rule-10.1.8      -----do----- Rule-10.3.1 <b>Schedule of Rates</b> Rule-10.3.2      -----do----- Rule-10.3.3      -----do----- Chapter-11 <b>Consultancy Services</b> Chapter-13 <b>Contracts and Work Orders</b> Chapter-18 <b>Measurements, Progress Report and Records</b>
5	E.B. Manual of Instructions	Instructions —27 to 38, 40 to 43, 45,46, 49 to 51.
6	Audit	General Principles governing the Audit with emphasis on Govt. Audit
<b>Stores Accounts</b>		
1	D.F.R	Chapter-VI except rules 6.59 to 6.63
2	EB Manual of Instructions	Whole of Part-II
5	P.F.R Vol-I	Chapter- XV (Stores)
6	Inventory Control – Techniques	

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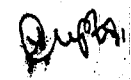
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7	Purchase Regulations of concerned Nigam	
8	Preparation of Fixed Assets Register	


  
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SE/Commercial  
HVPNL


  
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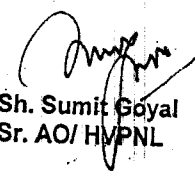
  
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**Time Allowed: 3 Hours**

**Max. Marks:100**

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

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1	<b>Haryana Civil Services (General) Rules, 2016 (As amended from time to time)</b>	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	<b>Haryana Civil Services (Pay) Rules, 2016 (As amended from time to time)</b>	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
3	<b>Haryana Civil Services (Travelling Allowances) Rules, 2016 (As amended from time to time)</b>	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	<b>Haryana Civil Services (Allowances to Government Employees) Rules, 2016 (As amended from time to time)</b>	Chapter-II Definitions Chapter-III Various allowances and principles thereof
5	<b>Haryana Civil Services (Leave) Rules, 2016 (To the extent adopted by HPU's and as amended from time to time)</b>	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
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPU's and as amended from time to time)</b>	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
7	<b>Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPU's and as amended from time to time)</b>	Rule No. 1 to 32
8	<b>Haryana Civil Services (Punishment &amp; Appeal) Rules, 2016 (To the extent adopted by HPU's and as amended from time to time)</b>	

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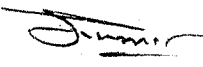
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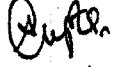
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9	<b>Haryana Civil Services (General Provident Fund) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Chapter-III General Chapter-IV Nomination & Payment to Nominee Chapter-V Subscription to GPF Account Chapter-VII Grant of Advance from GPF Account Chapter-VIII Withdrawal from GPF Account Chapter-IX Final payment of the amount of GPF account and manner thereof
10	Conduct & Punishment Rule 2016 (with amendments)

  
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HVPNL


  
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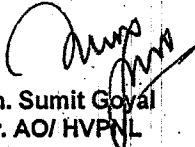
  
Sh. Heera Lal  
CAO/UHBNL

  
Smt Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/P&D, UHBNL

  
Sh. Anuj Mehta  
SPC(HRD)/HPTI

  
Sh. Atul Khanna  
Dy. Secy./ Generation,  
HPGCL

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL



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

**HARYANA POWER UTILITIES**

**PAPER-IV (Without Books)**

**(Budgetary Control and Banking Instructions)**

**Time Allowed: 3 Hours**

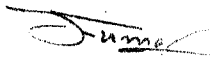
**Max. Marks:100**

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

1. Multiple Choice Questions: 70 Nos. 1 Marks of each Question (1x70=70 Marks)
2. Subjective Type Questions: 20 Nos. 4 Questions of 5 mark each to be attempted out of 6 Questions (5x4=20 Marks)
3. 1 Question on Precis/Drafting/Noting is Compulsory (1x10=10 Marks)

**For HVPNL/UHBVNL/DHBVNL/HPGCL candidates**


1	Punjab Budget Manual adopted by Haryana	Chapter-I,II, III, VII, XI,XII,XIII & XIV and Appendixes Budget for material
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 Statements, 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 advance), 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	Electricity Act, 2003 -Regulatory Commission including its constitution powers and functions -Appellate Tribunal for Electricity -Dispute Resolution	
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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SE/Commercial  
HVPNL


  
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CAO/HPGCL

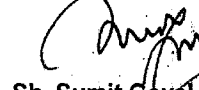
  
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Smt Jyoti Gupta  
CAO/HVPNL

  
Sh. Deepak Kanodia  
SE/P&D, UHBVNL

  
Sh. Anuj Mehta  
SPC(HRD)/HPTI

  
Sh. Atul Khanna  
Dy. Secy./ Generation,  
HPGCL

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL  
SUMIT GOYAL  
SAO/EA&R

**REVISED SYLLABUS FOR 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 &amp; No. of Questions

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

(For all candidates of HVPNL/UHBVNL/DHBVNL &amp; HPGCL)

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 and 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.	

For candidates of UHBVNL/DHBVNL

1	Latest Amended 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, Unauthorized use and theft of Energy, Section-IX Supply of electric to Nigam's employee		
2	Tariffs and its application including of general charges instructions		
3	Duties and Responsibilities of various functionaries for maintenance and upkeep of Consumers Accounts as circulated by the Nigams.		

For Candidates of HVPNL

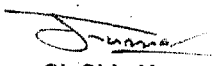
1	Haryana Grid Code
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For Candidates of HPGCL

	1. Introduction of Cost Accounting 2. Evolution, meaning, objective & Scope 3. Cost Centre & Cost Unit 4. Method & Technique of Costing 5. Cost Accounting Standard 6. Project Management & Control
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Regulatory Affairs


i)	<b>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 Conduct & Business Regulations d. Power & Functions of HERC. e. Open Access Regulations relating to billing etc
ii)	<b>(For UHBVNL/DHBVNL Candidates)</b> a. Distribution & Retail Supply License. b. HERC guidelines relating to ARR c. HERC Tariff.Regulations. d. Power & Functions of HERC e. Cost of service for Distribution & Retail Supply & FSA Computation f. Open Access Regulation g. HERC Conduct & Business Regulations
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. HERC Conduct & Business Regulations

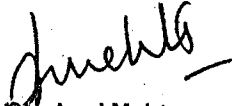
  
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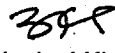
  
 Sh. Nikas Gupta  
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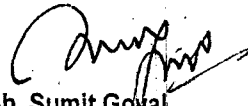
  
 Sh. Beera Lal  
 CAO/UHBVNL

  
 Smt Jyoti Gupta  
 CAO/HVPNL

  
 Sh. Deepak Kanodia  
 SE/P&D, UHBVNL

  
 Sh. Anuj Mehta  
 SPC(HRD)/HPTI

  
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 Dy. Secy./ Generation,  
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 SUMIT GOYAL  
 SAO/EA&R

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

**PAPER-VI**

(Advance, Cost & Management Accounting)

**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. 1 Numerical/Practical question from each portion i.e. Advance, cost & Management Accounting  
(3x5=15 Marks)
3. Subjective Type Questions: 15 Marks. 3 Questions of 5 mark each to be attempted out of 5 Questions  
(5x3=15 Marks)

**Advanced Accounting**

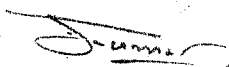
1	Branch & Departmental Accounts
2	Hire Purchase System
3	Single Entry System
4	Final Accounts of Companies as per Revised Schedule-VI of Companies Act,
5	Rectification of Errors
6	Bank reconciliation Statement
7	Depreciation, Reserves and provisions
8	Analysis of Financial Statements – According Ratios only
9	Double Account System
10	Issue of Shares & Debentures and their redemptions
11	Indian Accounting Standards

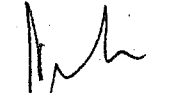
**Cost Accounting**

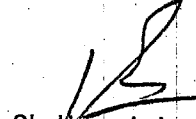
1	Cost Analysis, Concepts and Classification
2	Material control including methods of valuing material issues
3	Labour cost, Remuneration and incentives
4	Overhead Accounting
5	Job, contract & Process Costing
6	Marginal costing
7	Budgetary Costing
8	Standard Costing
9	Project Management & Control Project evaluation- Financial covering Pay-Back period, Net Present Value and internal rate of return.

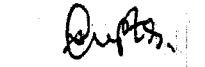
**Management Accounting**

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

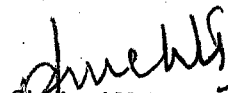
  
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HVPNL

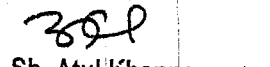
  
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CAO/HPGCL

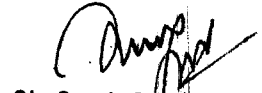
  
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SAO/EA&R

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER Part-II.  
HARYANA POWER UTILITIES**

**PAPER-VII (GST Law, Company Law & Company Management)**

**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/UHBNL/DHBNL Candidates.**

**Goods & Service Tax (GST)**

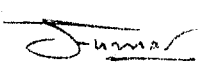
Registration  
Concept of "Supply"  
Schedule – I, II & III of CGST Act of 2017  
Input tax credit  
Reverse Charge Mechanism (RCM)  
GST Returns  
TDS on GST  
Cash Ledger  
Credit Ledger  
Types of GST  
HSN/SAC codes


**Company MANAGEMENT**


- |   |  |
|---|--|
| 1 | Company- definition, Characteristics, Types of Companies, Advantage and disadvantages of Company form of Organization, Problems in Company form of Organization  |
| 2 | Management of 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 meeting Resolutions, Minutes  |

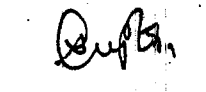
**BUSINESS ORGANISATION AND PRINCIPLES OF MANagements**

- |   |  |
|---|--|
| 1 | Business System  |
| 2 | Business ownership and size  |
| 3 | Financial Function of Management<br>i. Financial Planning and capital Structure<br>ii. Methods of Financing  |
| 4 | Nature and Process Management<br>Introduction to management, Development of Management, Thoughts, Approaches to Managerial analysis, Management Process and Cooperation, Managerial analysis, Managerial Hierarchy or levels, Management and Society   |
| 5 | Organization<br>Organization, Theory, Designing of Organization Structure, Authority and Responsibilities, Line and Staff Relationship forms of Organization Structure, Group in Organization organizational changes and development. Directing Humans Sector in Organization, Motivation, and Communication Leadership. |

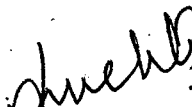
  
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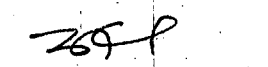
  
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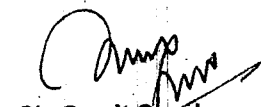
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER Part-II.**

**HARYANA POWER UTILITIES**

**PAPER-VIII (Auditing)**

**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: 20 Nos. 4 Questions of 5 mark each to be attempted out of 6 Questions (5x4=20 Marks)
3. 1 Question on Precis/Drafting/Noting is Compulsory (1x10=10 Marks)

**COMMERCIAL AUDITING**

1	Principals of Auditing
2	Auditing of Cash Transactions
3	Audit Program me, 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

**COAMPANY AUDITING**

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's Rules ,1988
6	Audit by C & AG of India of Govt Companies
7	Balance Sheet Audit
8	Cost Audit
9	Auditors' Qualification in Audit Report

**GENERAL**


1	Precis
2	Drafting like preparation of Memorandum , public. notices and notice inviting tenders, circulars, Drafting of Advertisements and Officials letters/ Sanction

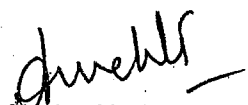
  
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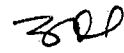
  
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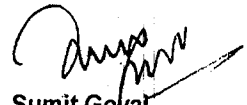
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER Part-II.**

**HARYANA POWER UTILITIES**

**PAPER-IX (Open Book Paper)**

**Legal Studies**

**Time Allowed: 3 Hours**

**Max. Marks:100**

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

- |  |                 |
|--|-----------------|
| 1. Multiple Choice Questions: 15 Marks. 1 Marks of each Question                                       | (1x15=15 Marks) |
| 2. Subjective Type Questions: 60 Marks. 6 Questions of 10 mark each to be attempted out of 8 Questions | (10x6=60 Marks) |
| 3. Practical Question: 15 Marks. 1 Question of 15 marks from Income Tax Act                            | (15x1=15 Marks) |
| 4. Sub Questions: 10 Marks. 2 Questions of 5 marks each  | (5x2= 10 Marks) |

**Company Law- Companies Act-2013**

1	<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 General Meeting, Ordinary &amp; Special Resolutions approval /adoptions 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 filling 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>▪ Sections regarding disqualification of directors section 309 to section 311 regarding remuneration of Directors.</li><li>▪ Sections regarding constitution audit committee.</li><li>▪ Sections regarding passing of Resolutions by the Board of Directors through circulation.</li><li>▪ Sections regarding dividends</li><li>▪ Sections regarding to matters, which can be discussed at the Board meeting and the shareholders Meeting.</li><li>▪ Sections relating to ceiling of intercompany 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>
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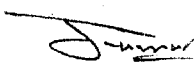
**Industrial laws**

a) Industrial Disputes Act, 1947- Authorities under the Act, Reference of Disputes to Boards Courts or Tribunals, Lay-Off And Retrenchment, Strikes And Lock-Outs
b) Factories Act-1948—General duties of the occupier, Health, Safety , Provisions Relating to Hazardous Processes, Welfare Penalties and, Procedure, Penalties and Procedure
c) Payment of wages Act 1936 (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.

**Other Laws**

1	GST act—RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORTIES, THE STATE INFORMTION COMMISSION. Returns, Reversal Charge.
2	Indian Contract Act, 1872- Contracts violable contracts and void agreement contingent contracts consequences of breach of contract
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: Open Books are allowed on the subject.**

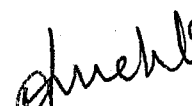
  
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HVPNL

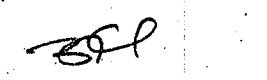
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ACCOUNT OFFICER AND  
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**HARYANA POWER UTILITIES  
PAPER-I (Purchase Procedure)**


**Time Allowed: 3 Hours**

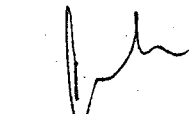
**Max. Marks:100**

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

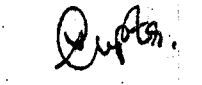
1. Multiple Choice Questions: 70 Marks. 1 Marks of each Question (1x70=70 Marks)
2. Subjective Type Questions: 30 Marks. 6 Questions of 5 mark each to be attempted out of 10 Questions (5x6=30 Marks)

1	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
3.	Purchase Regulations of concerned company.
4.	Delegation of Power of concerned Company.
5.	Banking Instructions.

  
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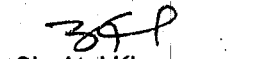
  
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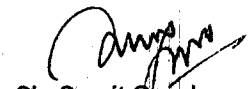
  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR ACCOUNT OFFICER AND  
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HARYANA POWER UTILITIES**

**PAPER-III (Works, Budget & 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 mark each to be attempted out of 10 Questions | (5x6=30 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 Instruction (Store & Banking Only)  |
| 2. | Latest Amended 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.  |

**2. Punjab Budget Manual adopted by Haryana**

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.

**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.<br>1. Availability based tariff.<br>2. Boundary Metering.<br>3. Grid Code        |

**ii) For UHBVNL/DHBVNL candidates**

- |    |  |
|----|--|
| a) | Distribution & Retail supply license   |
| b) | HERC guidelines relating to ARR  |
| c) | HERC Tariff Regulations  |
| d) | Power & Functions of HERC  |
| e) | Open Access Regulation   |
| f) | HERC Business Regulations  |
| g) | Brief knowledge of the following<br>1. Availability based tariff<br>2. Boundary Metering<br>3. Grid Code |

**iii) For HPGCL Candidates**

- |    |   |
|----|---|
| 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<br>1. Availability based tariff.<br>2. Boundary metering.<br>3. Grid Code |

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**HARYANA POWER UTILITIES**

**PAPER-IV (Open Books Paper)**

**(Legal Studies)**

**Time Allowed: 3 Hours**

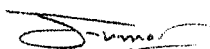
**Allocation of Marks & No. of Questions**

**Max. Marks:100**

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)

1.	Industrial Disputes Act, 1947 (as amended)- Authorities Under the Act, Reference of Disputes To Board, Courts or Tribunals Lay off and Retrenchment, Strikes and lockouts
2.	Factories Act-1948—(as amended)General duties of the occupier, Health, Safety , Provisions Relating to Hazardous Process, Welfare Penalties and, Penalties and Procedure Penalties and Procedure
3.	Payment of wages Act 1936 (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.	Workman'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 with holding of certain payments pending decision of appeal, Appeal.
5.	Electricity Act-2013 – National Electricity Policy and Plan , Licensing Transmission of Electricity, Generation of Electricity , Distribution of Electricity
6.	Right to Information Act- Right to information And OBLIGATIONS OF PUBLIC AUTHORITIES, POWER AND FUNCTION OF THE INFORMATION COMMISSIONS, APPEAL AND PENALTIES,
7.	GST Act, 2017- RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES, THE STATE INFORMATION COMMISSION, Returns, reversal Charge.
	<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>▪ Section regarding increase in authorized share capital</li><li>▪ Section and provisions relating to Annual Returns</li><li>▪ Sections and provisions relating to Annual General Meeting, Ordinary &amp; Special Resolutions approval /adoptions of profit &amp; Loss Account and Balance sheet respectively.</li><li>▪ Sections and provisions regarding books of accounts to be maintained by a company</li><li>▪ Sections and provisions regarding authentication of Balance Sheet, profit &amp; Loss Account Directors report and filling of accounts with Register of companies.</li><li>▪ Sections and provisions regarding Appointment, remuneration Powers &amp; Duties of Auditors and other matters concerning to audit of accounts including cost account</li><li>▪ Sections and provisions regarding disqualification of Directors, Section and provisions regarding remuneration of Directors.</li><li>▪ Sections and provisions regarding constitution Audit Committee.</li><li>▪ Sections and provisions regarding passing of Resolutions by the Board of Directors through circulation.</li><li>▪ Sections and provisions regarding dividends.</li><li>▪ Sections and provisions to matters, which can be discussed at the Board meeting and the shareholders Meeting.</li><li>▪ Sections and provisions relating to ceiling of intercompany 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>


NOTE: Open Books on the subject are allowed.

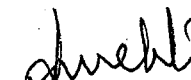
  
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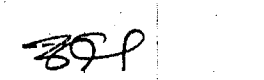
  
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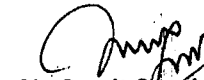
  
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