



HPGCL  
AN ISO: 9001, ISO: 14001 &  
OHSAS: 45001 COMPANY

**HARYANA POWER GENERATION CORPORATION LTD**

Regd. Office: C-7, Urja Bhawan, Sector-6, Panchkula  
Corporate Identity Number: U45207HR1997SGC033517

Website: [www.hpgcl.org.in](http://www.hpgcl.org.in)  
Telephone No. 0172-5023426

E-mail: [dsgenl@hpgcl.org.in](mailto:dsgenl@hpgcl.org.in)

From

Chief Engineer/Admn.,  
HPGCL, Panchkula.

To

1. All Chief Engineers in HPGCL.
2. Company Secretary, HPGCL, Panchkula.
3. Chief Account Officer, HPGCL, Panchkula.
4. SE/Technical (HQ), HPGCL, Panchkula
5. LR/HPUs, Panchkula.
6. All FAs & CAOs in HPGCL.
7. All Dy. Secy. and Under Secy. in HPGCL.

Memo No. <sup>Ch-132</sup> GB/HPGC- 474/9442

Dated: <sup>25</sup>.07.2024

**Subject :** Revision of Pattern of Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineer, Accounts & Ministerial Cadre of HPUs-regarding.

Enclosed please find herewith copy of memo. no. Ch. 30/HPTI-322/Vol.-III dated 18.07.2024 alongwith enclosures received from SE-cum-Vice Principal, HPTI, Panchkula vide which it has informed that the pattern of Departmental Accounts Examination (DAEs) of all cadres i.e. Engineering, Ministerial & Accounts Cadre of HPUs is revised as per Annexure – A, B & C.

This is for your information and may be brought to the notice of all concerned.

**DA/As above**

<sup>ed.</sup>  
(Varun Kumar)  
Dy. Secy./Genl.  
for Chief Engineer/Admn.  
HPGCL, Panchkula.

Endst No. <sup>Ch-132</sup> GB/HPGC- 474/9442

Dated: - <sup>25</sup>.07.2024

A copy of the above alongwith enclosures is forwarded to XEN/IT, HPGCL, Panchkula with a request to upload the same on the website of HPGCL.

**DA/As above**

<sup>Varun</sup>  
(Varun Kumar)  
Dy. Secy./Genl.  
for Chief Engineer/Admn.  
HPGCL, Panchkula

**CC:-**

1. SPS. to Managing Director, HPGCL, Panchkula.
2. SPS to Director/Finance/Tech. (1) & Tech. (II), Panchkula.
3. PA to Chief Engineer/Administration, HPGCL, Panchkula.



# HVPN POWER TRAINING INSTITUTE

**Director Principal HPTI,**  
HPTI Complex, Sector-26, Panchkula.  
Telephone No: 0172-2582150  
Website: [www.hpti.org.in](http://www.hpti.org.in)

E-mail: [dphpti@gmail.com](mailto:dphpti@gmail.com), [hptipanchkula@gmail.com](mailto:hptipanchkula@gmail.com)



To

1. Chief Engineer/Admin, HVPNL, HPGCL, UHBVN & DHBVN Panchkula/Hisar.
2. Chief Engineer /Operation, UHBVN, Rohtak.
3. CAO, HVPNL, HPGCL, UHBVN & DHBVN Panchkula/Hisar.

**Memo No. Ch- 30 /HPTI-322/Vol-III**

**Dated. 18.07.2024**

**Sub: Revision of Pattern of Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineering, Accounts & Ministerial Cadre of HPUs-regarding.**

Please refer to the subject cited above.

In this context, it is intimated that in compliance to the directions of Government of Haryana, the pattern of Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineering, Ministerial & Accounts Cadre of HPUs is hereby revised as per Annexure-A, B & C with the approval of the President, HPTI-cum-Managing Director, HVPNL, Panchkula as per recommendations of the Departmental Accounts Examination (DAE) Committee of HPUs as under: -

1. The pattern of all question papers for Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineering, Ministerial & Accounts Cadre of HPUs will be with 33% weightage to MCQs and 67% weightage to subjective part.
2. Accordingly, the paper wise revised pattern of Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineering, Ministerial & Accounts Cadre of HPUs is attached herewith as Annexure-A, B & C.

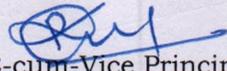
Further, it is also intimated that: -

- 1) Multiple Choice Questions (MCQ) booklet containing objective type questions uploaded on HPTI web-portal may be used as reference purpose only. The Examiner may set up the question papers for MCQs and subjective part from anywhere as per prescribed syllabus and pattern.
- 2) The other rules & regulations w.r.t. Departmental Accounts Examinations (DAEs) for all the cadres of HPUs shall remain same.
- 3) Henceforth, Departmental Accounts Examinations (DAEs) of all cadres i.e. Engineering, Ministerial & Accounts Cadre of HPUs shall be conducted on the revised pattern as per attached Annexure-A, B & C.

This is for your kind information and circulation of the same to the employees of all cadres i.e. Engineering, Ministerial & Accounts Cadre of respective Power Utility who are willing to appear in upcoming Departmental Accounts Examinations (DAEs).

This issues with the approval of the Director Principal, HPTI, sector-26, Panchkula.

**DA: (Annexure-A, B & C)**

  
SE-cum-Vice Principal  
HPTI, Panchkula

**CC:-**

1. The Superintending Engineer/Admn.-I & II, HVPNL, Panchkula.
2. The Controller of Examination Cell, HPGCL, Panchkula.
3. The XEN/ITMS, HVPNL, UHBVNL, HPGCL, DHBVNL Panchkula/Hisar- for uploading the same on the website of their Power Utility.
4. SPS to President, HPTI-cum-Managing Director, HVPNL, Panchkula for kind information of the President HPTI-cum-Managing Director, HVPNL, Panchkula.
5. SPS to Managing Director, HPGCL, Panchkula for kind information of the Managing Director, HPGCL, Panchkula.
6. SPS to Managing Director, DHBVNL, Hisar for kind information of the Managing Director, DHBVNL, Hisar.
7. SPS to Managing Director, UHBVNL, Panchkula for kind information of the Managing Director, UHBVNL, Panchkula.
8. PA to Director Principal, HPTI Panchkula for kind information of Director Principal, HPTI, Panchkula.

2024

# **Syllabus / Pattern of Engineering Cadre**

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

Time Allowed: 3 Hours

Max. Marks:100

Allocation of Marks &amp; No. of Questions

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Cash Book	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Three Questions (Out of Four)	Theory	5	15
One Question (Out of Two)	Theory/DOP	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE FOR ALL HPU'S			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

1	Three Columnar Cash Book (Columns of Cheques etc./Bank/IUT) as applicable in Haryana Power Utilities including instructions thereof.
	<p><b>Departmental Financial Rules</b></p> <p><b>Chapter-II General System of Accounts &amp; Financial Rules</b> Rule-2.11, Rule-2.25 to 2.31</p> <p><b>Chapter-V Deposits &amp; Suspense Accounts</b> Rule 5.1 to 5.5</p> <p><b>Chapter-VI Stores</b> Rule 6.39 to 6.57</p> <p><b>Chapter-VII Works</b> Rule-7.16 to 7.19</p>
2	<p><b>Punjab Financial Rules (As applicable to Haryana):</b></p> <p><b>Chapter-I Definitions</b> Rule 1.1 to 1.40</p> <p><b>Chapter-II General Principles &amp; Rules</b> Rule - 2.33 to 2.35</p>
3	<p><b>Account Code (Volume-III)</b></p> <p>Chapter-I Introductory (Definitions only)</p> <p>Chapter-II Classification of Public Works Receipts &amp; Expenditure (Article-12, 18 to 20, 22, 32, 37, 38, 48 to 52, 54 to 62 &amp; 65 to 78)</p> <p>Chapter-III Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code)</p> <p>Chapter-IV Accounts Returns rendered by Public Works Officers. (Article-204 to 220, 224 to 239)</p>
4	<p><b>HARYANA PWD CODE</b></p> <p><b>Chapter-3 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</p> <p><b>Chapter-5 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 Management of Records</p> <p><b>Chapter-6 Duties and Responsibilities of Officers</b> Rule-6.5 Duties of Divisional Officer Rule-6.6 Duties of Sub-Divisional Engineer (SDE)</p> <p><b>Chapter-8 Classification of Works</b> Rule-8.2.2 Original Works Rule-8.2.3 Repair or Maintenance Works Rule-8.4 Deposit Works</p> <p><b>Chapter-9 Approval of Estimates</b> Rule-9.3 Administrative approval Rule-9.5 Technical Sanction</p> <p><b>Chapter-10 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-----</p> <p><b>Chapter-11 Consultancy Services</b> <b>Chapter-13 Contracts and Work Orders</b> <b>Chapter-18 Measurements, Progress Report and Records</b></p>

5	<b>Purchase Manual/Procurement Manual of respective Power Utility.</b>
6	<b>Delegation of Powers of respective Power Utility.</b>
7	<b>Punjab Budget Manual (adopted by Haryana)</b>
	<b>Chapter-2 Definitions</b>
	<b>Chapter-3 Preparation &amp; Submission of the Departmental Estimates of Expenditure</b> Rule 3.1 to Rule-3.7 (Budget Estimates)
	<b>Chapter-4 Estimates of Revenue and Receipts</b>
	Rule-4.1 Current Budget
	Rule-4.2 Revised Estimates
	Rule-4.3 -----do-----
	Rule-4.4 Budget Estimates
	<b>Chapter-5 Estimates of Ordinary Expenditure</b>
	<b>Chapter-7 Estimates of New Expenditure</b>
	<b>Chapter-12 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

**Recommended Books:**

1. Punjab Financial Rules (As applicable to Haryana as amended from time to time)
2. Departmental Financial Rules as amended from time to time.
3. Account Code – Volume-III as amended from time to time.
4. Purchase/Procurement Manual of respective Power Utility.
5. Delegation of Powers of respective Utility
6. Punjab Budget Manual
7. Haryana PWD Code

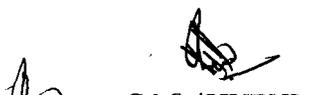
**Study Material:** Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

  
SE/Commercial  
HVPNL

  
SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
CFO-cum-  
Dir/F/HVPNL

  
CAO/HVPNL  
(only allocation  
of marks  
changed, not  
syllabus)

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

**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**

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

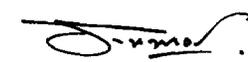
7	<b>Haryana Civil Services (Government Employees Conduct) Rules, 2016 (To the extent adopted by HPU and as amended from time to time)</b> Rule No. 1 to 32
8	<b>Haryana Civil Services (Punishment &amp; Appeal) Rules, 2016 (To the extent adopted by HPU and as amended from time to time)</b> Rule No. 1 to 21
9	<b>Haryana Civil Services (General Provident Fund) Rules, 2016 (To the extent adopted by HPU 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

**Recommended Books:**

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

These Rules are easily available on the website of Haryana Government i.e. [www.finhry.gov.in](http://www.finhry.gov.in). Alongwith amendments as issued by the Government of Haryana and adopted by Haryana Power Utilities.

**Study Material:** Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

  
SE/Commercial  
HVPNL

  
SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
CFO-cum-  
Dir/F/HVPNL

  
CAO/HVPNL  
only allocation of  
marks changed  
(not syllabus)

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION  
FOR ENGINEERING CADRE.  
PAPER-III  
REVENUE, REGULATORY & CONTRACTS**

Time Allowed: 3 Hours

Max. Marks:100

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
<b>For UHBVNL/DHBVNL</b>			
One Question - Energy Bill or Computation of Charges for theft or unauthorized use of electricity	Numerical	15	15
Three Questions (Out of four)	Theory	10	30
Three Questions (Out of four)	Theory	5	15
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>For HVPNL/HPGCL</b>			
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE FOR ALL HPU'S			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

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

**For UHBVNL & DHBVNL**

4.	1. HT and Domestic Billing 2. Sales Circulars and Allied Instructions (Limited to the following extent): 1. Sales Circulars regarding tariff of all Consumer Categories. 2. Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars) 3. Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars).
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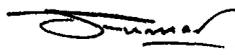
	4. Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).
5	Distribution & Retail Supply License
6	MYT Regulations
7	HERC Open Access Regulations, 2012
8	<u>Electricity Act, 2003:</u> Part-VI (Distribution of Electricity)– Section 42 to 60 Part-X (Regulatory Commissions) – Section 84, 86 Part-XI (Appellate Tribunal for Electricity) – Section 110, 111, 124 & 125 Part-XVI (Dispute Resolution) – Section 158
9	HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020
<b>For HPGCL</b>	
10	<p><b>POWER PLANT FAMILIARISATION</b></p> <p><b>Thermal Power Plant</b></p> <ul style="list-style-type: none"> <li>• Coal to Electricity</li> </ul> <p><b>Main Boiler</b></p> <ul style="list-style-type: none"> <li>• Boiler Fundamentals</li> <li>• Water Circulation System</li> <li>• Steam Circulation System</li> </ul> <p><b>Boiler Auxiliaries</b></p> <ul style="list-style-type: none"> <li>• Arrangement of Boiler Auxiliaries</li> <li>• Air and Draft System</li> <li>• Fuel System</li> <li>• Fuel Gas System</li> <li>• Furnace Safeguard Supervisory system(FSSS)</li> </ul> <p><b>Main Turbine</b></p> <ul style="list-style-type: none"> <li>• Steam Turbine Theory</li> <li>• Turbine Components</li> </ul> <p><b>Turbine Auxiliaries</b></p> <ul style="list-style-type: none"> <li>• Arrangement of Turbine Auxiliaries</li> <li>• Vacuum System</li> <li>• Feed Water System</li> <li>• Turbine Lubricating Oil System</li> <li>• Auxiliary Steam System</li> </ul> <p><b>Generator and Auxiliaries</b></p> <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> <p><b>Off-Site facilities</b></p> <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>
11	Computation of cost of Generation as per HERC/CERC/CEA Guidelines and Matter relating to computation of specific oil & coal consumption
12	Salient Features of PPAs
13	MYT Regulations
14	Haryana Grid Code – Chapter-2 Role of various organization and their linkages Chapter-5 Operating Code for State Grid
15	<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
<b>For HVPNL</b>	
16	Haryana Grid Code
17	Transmission License
18	MYT Regulation
19	HERC (Open Access) Regulations, 2012
20	Electricity Act, 2003 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
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**RECOMMENDED BOOKS:**

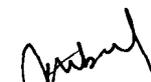
1. HSEB Manual of Instructions
2. Manual of Sales Circulars and Allied Instructions as published by UHBVNL/DHBVNL.
3. Transmission License of HVPNL (available on the website of HERC).
4. MYT Regulations (available on the website of HERC).
5. Haryana Grid Code Regulation, 2009 (available on the website of HERC).
6. HERC Open Access Regulations (available on the website of HERC).
7. Electricity Act, 2003 – Bare Act.
8. Distribution & Retail Supply License of UHBVNL/DHBVNL (available on the website of HERC).
9. Salient Features of PPA's
10. Computation of cost of Generation as per HERC/CERC/CEA.
11. Guidelines and Matter relating to computation of specific oil & coal consumption Indian Contract Act, 1872 – Bare Act
12. Sale of Goods Act, 1930 – Bare Act
13. HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020 (available on the website of HERC)
14. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016 (available on the website of HERC).
15. Power Plant Familiarisation

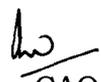
**Study Material:** Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

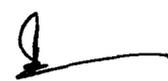
  
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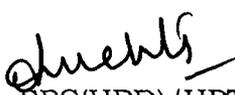
  
SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
CFO-cum-  
Dir/F/HVPNL

  
CAO/HVPNL

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

(only allocation of  
marks changed,  
not syllabus)

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS  
EXAMINATION  
FOR ENGINEERING CADRE.**

**PAPER-IV**

**COMMERCIAL & LABOUR LAWS (Open book paper)**

Time Allowed: 3 Hours

Max. Marks:100

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE FOR ALL HPU'S			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

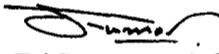
1	CGST Act, 2017
2	Companies Act, 2013 <ul style="list-style-type: none"> <li>• Books of Accounts</li> <li>• Timelines for finalization of Accounts</li> <li>• Penalties for Non-Finalization of Accounts</li> <li>• Audit General Meeting</li> <li>• Meeting of Board of Directors</li> <li>• Meeting of Directors</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, 1923 <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: <ul style="list-style-type: none"> <li>• Meaning of Contract, Void Agreement &amp; Voidable Contracts</li> <li>• Essential Elements of a Valid Contract</li> <li>• Free Consent – Coercion, Undue Influence, Fraud, Misrepresentation &amp; Mistake</li> <li>• Discharge of Contract – By performance, By breach, by impossibility of performance, By agreement and novation</li> <li>• Types of Damages – Liquidated and Un-Liquidated</li> </ul>
11	Sale of Goods Act, 1930: <ul style="list-style-type: none"> <li>• Contract of Sale, Formalities of Contract and subject matter of Contract</li> <li>• Conditions and Warranty</li> <li>• Performance of the Contract.</li> </ul>

**RECOMMENDED BOOKS:**

1. CGST Act, 2017- Bare Act
2. Companies Act, 2013 – Bare Act
3. Arbitration and Conciliation Act, 1996 – Bare Act
4. Right to Information Act, 2005 – Bare Act
5. Workmen's Compensation Act, 1923 – Bare Act
6. Industrial Disputes Act, 1947 – Bare Act
7. Factories Act, 1948 – Bare Act
8. Indian Electricity Act, 2003 – Bare Act
9. Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019 – spiral bound book allowed in Exam
10. Sale of Goods Act, 1930:

Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)



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CAO/HVPNL  
(only allocation of  
marks changed,  
not syllabus)



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SPC(HRD)/HPTI



Sh. Sumit Goyal  
Sr. AO/ HVPNL



Dy. Secy./ Generation,  
HPGCL

2024

# **Syllabus / Pattern of Ministerial Cadre**

**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**

<b>SUBJECTIVE TYPE</b>			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Cash Book	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question (Out of two)	Theory/DOP	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE FOR ALL HPU'S</b>			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**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 Articles10,11,13 to17, 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

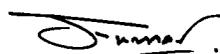
Rule-5.5 Maintenance of Discipline

Rule-5.8	Law suits against Officers
Rule-5.13	Management of Records
<b>Chapter-6</b>	<b>Duties and Responsibilities of Officers</b>
Rule-6.5	Duties of Divisional Officer
Rule-6.6	Duties of Sub-Divisional Engineer (SDE)
<b>Chapter-8</b>	<b>Classification of Works</b>
Rule-8.2.2	Original Works
Rule-8.2.3	Repair or Maintenance Works
Rule-8.4	Deposit Works
<b>Chapter-9</b>	<b>Approval of Estimates</b>
Rule-9.3	Administrative approval
Rule-9.5	Technical Sanction
<b>Chapter-10</b>	<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	Consultancy Services
Chapter-13	Contracts and Work Orders
Chapter-18	Measurements, Progress Report and Records

### 7. Delegation of Power of concerned company

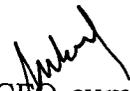
#### Recommended Books:

1. Punjab Financial Rules (As applicable to Haryana as amended from time to time)
2. Departmental Financial Rules as amended from time to time.
3. Account Code – Volume-III as amended from time to time.
4. Purchase/Procurement Manual of respective Power Utility.
5. Delegation of Powers of respective Utility
6. Punjab Budget Manual
7. Haryana PWD Code.
8. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

  
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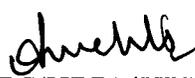
  
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UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
CFO-cum-  
Dir/F/HVPNL

  
CAO/HVPNL  
(only allocation of  
marks changed,  
not syllabus)

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

**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 &amp; No. of Questions

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Two Questions (Out of three)	Numerical	7.5	15
Three Questions (Out of four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question	Theory/Numerical	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE FOR ALL HPU'S			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

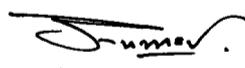
	Chapter-XII Leave Encashment Chapter-XIII Miscellaneous Chapter-XIV Casual Leave Chapter-XV Quarantine Leave and Special Casual Leave
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and as amended from time to time)</b> Chapter-II Definitions Chapter-III General provisions 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
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

**Recommended Books:**

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

These Rules are easily available on the website of Haryana Government i.e. [www.finhry.gov.in](http://www.finhry.gov.in). Alongwith amendments as issued by the Government of Haryana and adopted by Haryana Power Utilities.

10. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination>)

  
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Treasurer/HPTI  
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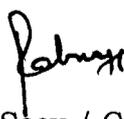
  
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CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/HVPNL

  
Dy. Secy./ Generation,  
HPGCL

(only allocation of marks changed, not syllabus.)

**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**

<b>SUBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
<b>For UHBVN/DHBVN</b>			
One Question - Energy Bill or Computation of Charges for theft or unauthorized use of electricity	Numerical	15	15
Three Questions (Out of four)	Theory	10	30
Three Questions (Out of four)	Theory	5	15
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>For HVPNL/HPGCL</b>			
Four Questions (Out of five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE FOR ALL HPU'S</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

1	<b>Manual of Instructions (Relating to Stores)</b> Instruction No. 203 - Use of Stores requisition Instruction No. 204 - Signing of Indents i.e. Stores Requisition Instruction No. 205 - Stores Challan Instruction No. 206 - Object and use of stores return warrant and transfer entry order and stores transfer warrant and transfer entry order Instruction No. 207 - System of stores accounting – stock (quantity card) Store Ledger and list of balance Instruction No. 209 - Physical verification of stores Instruction No. 210 - Precautions against any stores surplus in the Electricity Branch Instruction No. 211 - Precautions against losses of stores in the Electricity Branch Instruction No. 212 - Accounting for containers such as empty barrels, bags, tins and drums etc. in stock Instruction No. 216 - Maintenance of Tools & Plant Account Instruction No. 219 - Yearly Register of Tools and Plant Instruction No. 224 - Determination of "Storage Charges" and "Storage Rate"
2	<b>HERC</b> (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016
3.	<b>Standard Auditing Practice</b> • Basic Principal governing Audit. • Provision of company Act, 2013 regarding Audit of public Undertaking.
4.	<b>Manual of Instructions (Relating to Consumer &amp; Other Accounts)</b> Instruction No. 1 - Consumer Ledger Instruction No. 4 - Maintenance of Sundry Charges and Allowances Register Instruction No. 5 - Procedure for adjustment of amount written off as irrevocable dues from Consumers Instruction No. 6 - Adjustment of under charges and over charges relating to Consumers accounts; and their recoveries or refunds, as the case may be. Instruction No. 9 - Mode of payment of bills by Consumers Instruction No. 10 - Consumers Account Instruction No. 11 - Payment of bills by cheques Instruction No. 14 - Custody of Cash Instruction No. 17 - Cash Book Instruction No. 18 - Procedure for dealing with transaction relating to consumers Instruction No. 20 - Procedure for taking of securities from consumers and maintenance of their accounts Instruction No. 21 - Procedure for adjustment or refund of consumers Security Deposit Instruction No. 25 - Revenue Statement Instruction No. 38 - Use and upkeep of stock Measurement Book Instruction No. 42 - Measurement books record and custody, persons authorized to make entries, mode of recording measurement, check measurement and payment for work etc. Instruction No. 43 - Defalcation and losses submission of reports in respect of losses in Cash and Stores Instruction No. 51 - Excess over estimates

**For UHBVNL & DHBVNL**

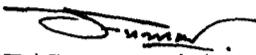
5. 1. HT and Domestic Billing

	2. Sales Circulars and Allied Instructions (Limited to the following extent): <ul style="list-style-type: none"> <li>• Sales Circulars regarding tariff of all Consumer Categories.</li> <li>• Computation of energy bills of HT/LT/Domestic/Non-Domestic Consumers (As per latest Tariff Orders/Sales Circulars)</li> <li>• Computation of charges for theft of electricity (As per latest Tariff Orders/Sales Circulars).</li> <li>• Computation of charges for unauthorised use of electricity (As per latest Tariff Orders/Sales Circulars).</li> </ul>
6	Distribution & Retail Supply License
7	HERC Tariff regulation
8	Power and function of HERC.
<b>For HPGCL</b>	
9	<p><b>POWER PLANT FAMILIARISATION</b></p> <p><b>Thermal Power Plant</b></p> <ul style="list-style-type: none"> <li>• Coal to Electricity</li> </ul> <p><b>Main Boiler</b></p> <ul style="list-style-type: none"> <li>• Boiler Fundamentals</li> <li>• Water Circulation System</li> <li>• Steam Circulation System</li> </ul> <p><b>Boiler Auxiliaries</b></p> <ul style="list-style-type: none"> <li>• Arrangement of Boiler Auxiliaries</li> <li>• Air and Draft System</li> <li>• Fuel System</li> <li>• Fuel Gas System</li> <li>• Furnace Safeguard Supervisory system(FSSS)</li> </ul> <p><b>Main Turbine</b></p> <ul style="list-style-type: none"> <li>• Steam Turbine Theory</li> <li>• Turbine Components</li> </ul> <p><b>Turbine Auxiliaries</b></p> <ul style="list-style-type: none"> <li>• Arrangement of Turbine Auxiliaries</li> <li>• Vacuum System</li> <li>• Feed Water System</li> <li>• Turbine Lubricating Oil System</li> <li>• Auxiliary Steam System</li> </ul> <p><b>Generator and Auxiliaries</b></p> <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> <p><b>Off-Site facilities</b></p> <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>
10	HERC Tariff regulation
11	Power and function of HERC.
<b>For HVPNL</b>	
12	Haryana Grid Code
13	Transmission License
14	HERC Tariff regulation for bulk supply.
15	Power and function of HERC.

**RECOMMENDED BOOKS:**

1. HSEB Manual of Instructions
2. Manual of Sales Circulars and Allied Instructions as published by UHBVNL/DHBVNL.
3. Transmission License of HVPNL (available on the website of HERC).
4. MYT Regulations (available on the website of HERC).
5. Haryana Grid Code Regulation, 2009 (available on the website of HERC).
6. HERC Open Access Regulations (available on the website of HERC).
7. Electricity Act, 2003 – Bare Act.
8. Distribution & Retail Supply License of UHBVNL/DHBVNL (available on the website of HERC).
9. Salient Features of PPA's
10. Computation of cost of Generation as per HERC/CERC/CEA.

11. Guidelines and Matter relating to computation of specific oil & coal consumption Indian Contract Act, 1872 – Bare Act
12. Sale of Goods Act, 1930 – Bare Act
13. HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020 (available on the website of HERC)
14. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016 (available on the website of HERC).
15. Power Plant Familiarisation
16. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

  
SE/Commercial  
HVPNL

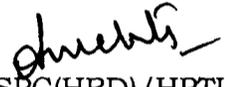
  
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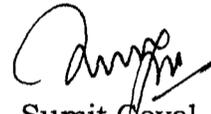
  
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Sh. Sumit Goyal  
Sr. AO/ HVPNL

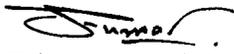
(only allocation of  
marks changed  
not syllabus)

  
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HPGCL

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

**RECOMMENDED BOOKS:**

- Punjab Financial Rules (As applicable to Haryana as amended from time to time)
- Departmental Financial Rules as amended from time to time.
- Punjab Budget Manual
- Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)



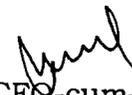
SE/Commercial  
HVPNL



SE/P&D,  
UHBVNL



Treasurer/HPTI  
(Special Invitee)



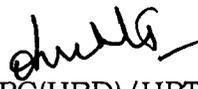
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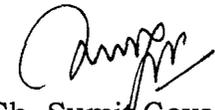
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CAO/UHBVNL



SPC(HRD)/HPTI



Sh. Sumit Goyal  
Sr. AO/ HVPNL

(only allocation  
of marks changed  
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**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

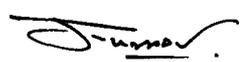
**Allocation of Marks & No. of Questions**

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

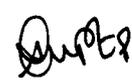
1	Departmental Financial Rules Chapter-II General System of Accounts & Financial Rules Rule-2.11, Rule-2.25 to 2.31 Chapter-V Deposits & Suspense Accounts Rule 5.1 to 5.5 Chapter-VI Stores Rule 6.39 to 6.57 Chapter-VII Works Rule-7.16 to 7.19
2	Punjab Financial Rules (As applicable to Haryana): Chapter-I Definitions Rule 1.1 to 1.40 Chapter-II General Principles & Rules Rule - 2.33 to 2.35
3	Account Code (Volume-III) Chapter-I Introductory (Definitions only) Chapter-II Classification of Public Works Receipts & Expenditure (Article-12, 18 to 20, 22, 32, 37, 38, 48 to 52, 54 to 62 & 65 to 78) Chapter-III Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code) Chapter-IV Accounts Returns rendered by Public Works Officers (Article-204 to 220, 224 to 239)
4.	Purchase Procedure & Regulations.
5	Purchase Regulations including its schedules and Annexure.

**Recommended Books:**

1. Punjab Financial Rules (As applicable to Haryana as amended from time to time)
2. Departmental Financial Rules as amended from time to time.
3. Account Code - Volume-III as amended from time to time.
4. Purchase/Procurement Manual of respective Power Utility.
5. Delegation of Powers of respective Utility
6. Punjab Budget Manual
7. Haryana PWD Code
8. Study Material: HPTI Web Portal ([www.hpti.org.in<examination>](http://www.hpti.org.in/examination))

  
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SE/P&D,  
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Treasurer/HPTI  
(Special Invitee)

  
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CAO/HVPNL

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/HVPNL

(only allocation  
of marks changed,  
not syllabus.)

  
Dy. Secy./ Generation,  
HPGCL

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR**  
**MINISTERIAL ESTABLISHMENT.**  
**HARYANA POWER UTILITIES**  
**PAPER-VI**  
**(Legal Studies) ( bare Act allowed)**

Time Allowed: 3 Hours

Max. Marks:100

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

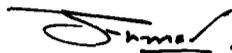
<b>SUBJECTIVE TYPE</b>			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE</b>			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

1. **Industrial Disputes Act, 1947 (as amended)**  
 Authorities Under the Act, Reference of Disputes To Boards, Courts Or Tribunals,
2. **Factory Act, 1948 (as amended)**  
 General duties of the occupier, Health, Safety, Provisions Relating To Hazardous Processes, Welfare, 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,
4. **Workman's Compensation Act, 1923 (as amended)**  
 Compensation, Employer's liability for compensation, Amount of compensation, Compensation to be paid when due and penalty for default.
5. **Payment of Bonus Act, 1965**
6. **Companies Act, 2013**  
 Maintenance of books of accounts, finalization of accounts timelines, penal provision for non-finalization of accounts within time,
7. **GST Act 2017 (Basic knowledge)**
  - 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:-**Bare Act on the subject are allowed**RECOMMENDED BOOKS:**

1. CGST Act, 2017- Bare Act
2. Companies Act, 2013 – Bare Act
3. Arbitration and Conciliation Act, 1996 – Bare Act
4. Right to Information Act, 2005 – Bare Act

5. Workmen's Compensation Act, 1923 – Bare Act
6. Industrial Disputes Act, 1947 – Bare Act
7. Factories Act, 1948 – Bare Act
8. Indian Electricity Act, 2003 – Bare Act
9. Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019 – spiral bound book allowed in Exam
10. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)



SE/Commercial  
HVPNL



SE/P&D,  
UHBVNL



Treasurer/HPTI  
(Special Invitee)



CFO-cum-  
Dir/F/HVPNL



CAO/HVPNL

(only allocation of  
marks changed,  
not syllabus)



CAO/UHBVNL



SPC(HRD)/HPTI



Sh. Sumit Goyal  
Sr. AO/ HVPNL



Dy. Secy./ Generation,  
HPGCL

2024

# **Syllabus / Pattern of Accounts Cadre**

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION  
FOR SECTION OFFICER PART-I (SO Part-I)  
HARYANA POWER UTILITIES  
PAPER-I (Financial Accounting)**

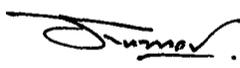
Time Allowed: 3Hours

Max. Marks:100

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Final Accounts	Numerical	15	15
Two Questions (Out of three)	Numerical	7.5	15
Two Question (Out of three)	Theory	10	20
One Questions (Out of two)	Theory	5	5
One Question (Out of two)	Numerical	5	5
One Question (Out of two)	Theory/Numerical	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

- i). Basic principles of Double Entry System of Accounting: -
- Recording of transactions in subsidiary books such as Journal Book, Purchase Ledger, Sales Ledger etc.
  - Posting of transactions in Cash Book including columnar Cash Book.
  - Posting of transactions from subsidiary book to general ledger and maintenance of sub-ledgers.
- ii) Preparation of Trial Balance and its reconciliation etc.
- iii) Preparation of Final Accounts comprising of-
- Trading / Manufacturing Accounts.
  - Profit and Loss Account
  - 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:-
- Annexure-II Classification/ Codification as per Chart of Accounts under commercial Accounting Systems.
  - Annexure-III Basic Accounts Perincipal & policies Inter Unit Transactions & their Accounting
  - Books of Accounts to be maintained by company under Section-2(13), 128 & 207 of Companies Act, 2013.
  - Annual Retures to be submitted by Companies having/not having a Share Capital under Section-92 of Companies Act,2013.
  - Basic knowledge of Accounting Standards as per Institue of Chartered Accountants of India regarding IndAS-1, Ind. AS-2, Ind. AS-8, Ind AS-19.

  
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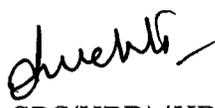
  
SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

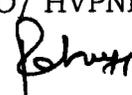
  
CPO-cum-  
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CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
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(only allocation of marks changed, not syllabus)

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

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

Time Allowed: 3 Hours

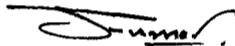
Max. Marks:100

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

<b>SUBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
Two Questions (Out of three)	Numerical	7.5	15
Three Questions (Out of Four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question	Theory/Numerical	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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
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

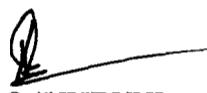
  
SE/Commercial  
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SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
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CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

(only allocation of marks changed, not syllabus.)

  
Dy. Secy./ Generation,  
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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

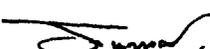
Allocation of Marks &amp; No. of Questions

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Cash Book	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**WORK ACCOUNTS**

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	Account Code (Volume-III) Chapter-I Introductory (Definitions only) Chapter-II Classification of Public Works Receipts & Expenditure (Article-12, 18 to 20, 22, 32, 37, 38, 48 to 52, 54 to 62 & 65 to 78) Chapter-III Accounts to be kept in Public Works Offices (Section 10 stands deleted from Account Code) Chapter-IV Accounts Returns rendered by Public Works Officers (Article-204 to 220, 224 to 239)
4	Haryana PWD Code Chapter-3 Establishment Rule-3.3 Re-Employment Rule-3.4 Transfer of Charge Rule-3.5 Temporary/Work-Charged Establishment Rule-3.6 Employment on Muster Roll Rule-3.7 Outsourcing Chapter-5 Office Procedure & Miscellaneous Rule-5.1 Office Management and Procedure Rule-5.2 Court Cases Rule-5.4 Maintaining Headquarters Rule-5.5 Maintenance of Discipline Rule-5.8 Law suits against Officers Rule-5.13 Management of Records Chapter-6 Duties and Responsibilities of Officers Rule-6.5 Duties of Divisional Officer Rule-6.6 Duties of Sub-Divisional Engineer (SDE) Chapter-8 Classification of Works Rule-8.2.2 Original Works Rule-8.2.3 Repair or Maintenance Works Rule-8.4 Deposit Works Chapter-9 Approval of Estimates Rule-9.3 Administrative approval Rule-9.5 Technical Sanction Chapter-10 Estimates and Projects

		Rule-10.1.5 Preliminary/Rough Cost Estimate Rule-10.1.6 -----do----- Rule-10.1.7 Detailed Estimate Rule-10.1.8 -----do----- Rule-10.3.1 Schedule of Rates Rule-10.3.2 -----do----- Rule-10.3.3 -----do----- Chapter-11 Consultancy Services Chapter-13 Contracts and Work Orders Chapter-18 Measurements, Progress Report and Records
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
3	P.F.R Vol-I	Chapter- XV (Stores)
4	Inventory Control – Techniques <ul style="list-style-type: none"> <li>▪ ABC Analysis</li> <li>▪ Just in time</li> <li>▪ PERT</li> <li>▪ CPM</li> <li>▪ GANT</li> <li>▪ EOQ</li> </ul>	
5	Purchase Regulations of concerned Nigam	
6	Preparation of Fixed Assets Register	

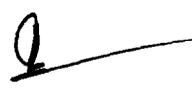
  
SE/Commercial  
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SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
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CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./  
Generation, HPGCL

(only allocation  
of marks changed,  
not syllabus)

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

**PAPER-IV**

**(Budgetary Control and Banking Instructions)**

Time Allowed: 3 Hours

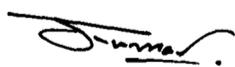
Max. Marks:100

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

<b>SUBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
One Question - Cash/Fund Flow	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question (Out of two)	Theory/DOP	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**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.	

  
SE/Commercial  
HVPNL

  
SE/P&D,  
UHBVNL

  
Treasurer/HPTI  
(Special Invitee)

  
CFO cum-  
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CAO/HVPNL

  
CAO/UHBVNL

  
SFC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./  
Generation, HPGCL

(only allocation of marks changed, not syllabus)

**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 & No. of Questions**

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
<b>For UHBVNL/DHBVNL</b>			
One Question - Energy Bill or Computation of Charges for theft or unauthorized use of electricity	Numerical	15	15
Three Questions (Out of four)	Theory	10	30
Three Questions (Out of four)	Theory	5	15
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>For HVPNL/HPGCL</b>			
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE OF ALL HPUs			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**(FOR ALL CANDIDATES OF HVPNL/UHBVNL/DHBVNL & 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**

	<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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**REGULATORY AFFAIRS**

i)	<p><b>FOR HVPNL CANDIDATES</b></p> <ol style="list-style-type: none"> <li>a. Transmission License</li> <li>b. HERC Tariff Regulations for determination of Annual revenue Requirement and Transmission tariff &amp; Open Access Charges.</li> <li>c. HERC Conduct &amp; Business Regulations</li> <li>d. Power &amp; Functions of HERC</li> <li>e. Open Access Regulations relating to billing etc</li> </ol>
ii)	<p><b>(FOR UHBVNL/DHBVNL CANDIDATES)</b></p> <ol style="list-style-type: none"> <li>a. Distribution &amp; Retail Supply License.</li> <li>b. HERC guidelines relating to ARR</li> <li>c. HERC Tariff Regulations.</li> <li>d. Power &amp; Functions of HERC</li> <li>e. Cost of service for Distribution &amp; Retail Supply &amp; FSA Computation</li> <li>f. Open Access Regulation</li> <li>g. HERC Conduct &amp; Business Regulations</li> </ol>

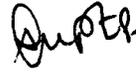
iii)	<p><b>(FOR HPGCL CANDIDATES)</b></p> <p>a. Computation of cost of generation as per HERC/CERC/CEA guidelines.</p> <p>b. Matters relating to computation of specific Oil &amp; Coal Consumption.</p> <p>c. Salient features of PPAs</p> <p>d. HERC Tariff Regulation.</p> <p>e. Power &amp; Functions of HERC</p> <p>f. HERC Conduct &amp; Business Regulations</p>
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SE/Commercial  
HVPNL



SE/P&D,  
UHBVNL



Treasurer/HPTI  
(Special Invitee)



CFO-cum-  
Dir/F/HVPNL



CAO/HVPNL

(only allocation  
of marks changed  
not syllabus)



CAO/UHBVNL



SPC(HRD)/HPTI



Sh. Sumit Goyal  
Sr. AO/ HVPNL



Dy. Secy./  
Generation, HPGCL

**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**

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Final Accounts	Numerical	15	15
One Question (Out of Two) - Cash Flow/Fund Flow/Any topic from Cost Accounting	Numerical	10	10
Two Questions (Out of Three)	Theory	7.5	15
Three Questions (Out of four)	Theory	5	15
One Question (Out of two)	Numerical	5	5
One Question (Out of two)	Numerical/Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**Advanced Accounting**

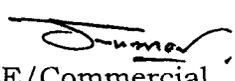
1	Branch & Departmental Accounts
2	Hire Purchase System
3	Single Entry System
4	Final Accounts of Companies as per Revised Schedule-VI of Companies Act,
5	Rectification of Errors
6	Bank reconciliation Statement
7	Depreciation, Reserves and provisions
8	Analysis of Financial Statements - According Rations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

**Cost Accounting**

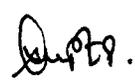
1	Cost Analysis, Concepts and Classification
2	Material control including methods of valuing material issues
3	Labour cost, Remuneration and incentives
4	Overhead Accounting
5	Job, contract & Process Costing
6	Marginal costing
7	Budgetary Costing
8	Standard Costing
9	Project Management & Control Project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

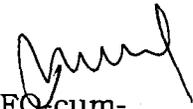
**Management Accounting**

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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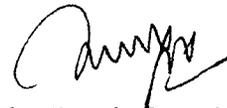
  
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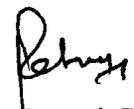
  
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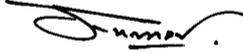
  
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Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

(only allocation of marks changed, not syllabus)

<b>REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION</b>			
<b>FOR SECTION OFFICER PART-II.</b>			
<b>HARYANA POWER UTILITIES</b>			
<b>PAPER-VII (GST Law, Company Law &amp; Company Management)</b>			
<b>Time Allowed: 3 Hours</b>		<b>Max. Marks:100</b>	
<b>Allocation of Marks &amp; No. of Questions</b>			
<b>SUBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>
<b>Goods &amp; Service Tax (GST)</b>			
	<ul style="list-style-type: none"> <li>• Registration</li> <li>• Concept of "Supply"</li> <li>• Schedule - I, II &amp; III of CGST Act of 2017</li> <li>• Input tax credit</li> <li>• Reverse Charge Mechanism (RCM)</li> <li>• GST Returns</li> <li>• TDS on GST</li> <li>• Cash Ledger</li> <li>• Credit Ledger</li> <li>• Types of GST</li> <li>• HSN/SAC codes</li> </ul>		
<b>Company MANAGEMENT</b>			
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		
<b>BUSINESS ORGANISATION AND PRINCIPLES OF MANAGERMENTS</b>			
1	Business System		
2	Business ownership and size		
3	Financial Function of Management i. Financial Planning and capital Structure ii. Methods of Financing		
4	Nature and Process Management	Introduction to management, Development of Management, Thoughts, Approaches to Managerial analysis, Management Process and Cooperation, Managerial analysis, Managerial Hierarchy or levels, Management and Society	
5	Organization	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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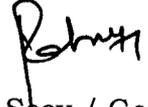
  
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HPGCL

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of marks changed  
not syllabus)

**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 &amp; No. of Questions

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question (Out of Two) - Precis/Drafting of Memorandum or Official Letter or Circular or NIT or Public Notice	Theory	15	15
Three Questions (Out of Four)	Theory	10	30
Three Questions (Out of Four)	Theory	5	15
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**COMMERCIAL AUDITING**

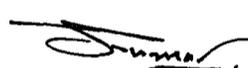
1	Principals of Auditing
2	Auditing of Cash Transactions
3	Audit Programme, Audit Notes
4	Standard Auditing Practices
5	Evaluation of Internal General Control System
6	Internal Audit and Management Audit
7	Investigations
8	Propriety Audit
9	Auditing in Commercial environment
10	Tax Audit
11	Internal check & Control
12	Verification and valuation of Assets & Liabilities

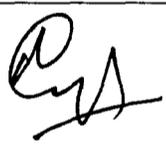
**COAMPANY AUDITING**

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

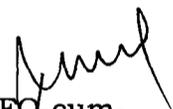
**GENERAL**

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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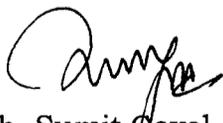
  
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HPGCL

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marks changed  
not syllabus)

**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**

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

**Company Law- Companies Act-2013**

- 1
- Meaning Of Company-Procedure for its formation
  - Provisions relating to Memorandum of association Articles of Association & Common seal
  - Sections regarding increase in authorized share capital
  - Sections provisions relating to Annual General Meeting, Ordinary & Special Resolutions approval /adoptions of profit & Loss Account and Balance sheet respectively.
  - Sections regarding books of accounts to be maintained by a company
  - Sections regarding authentication of Balance Sheet, profit & Loss Account Directors report and filling of accounts with Register of companies.
  - Sections regarding Appointment, remuneration Powers & Duties of Auditors and other matters concerning to audit of accounts including cost accounts.
  - Sections regarding disqualification of directors section 309 to section 311 regarding remuneration of Directors.
  - Sections regarding constitution audit committee.
  - Sections regarding passing of Resolutions by the Board of Directors through circulation.
  - Sections regarding dividends
  - Sections regarding to matters, which can be discussed at the Board meeting and the shareholders Meeting.
  - Sections relating to ceiling of intercompany loans & investments.
  - Definitions: Govt Company , Public Ltd. Company, Pvt. Ltd. Company, Authorized Capital , Paid up Capital issued capital, share Debenture, fixed charge & floating charge, holding Co. Subsidiary company.

**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**

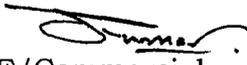
- 1 GST Act, 2017
2. RTI Act- 2005
- 3 Indian Contract Act, 1872- Contracts violable contracts and void agreement contingent contracts consequences of breach of contract
- 4 Payment of Bonus Act, 1965 (as amended)

5	Income Tax Act- Salary Income House Property, Income from other Sources, TDs, Returns of Income & TDS, Deductions & Rebates.
6.	Electricity Act-2003 – National Electricity Policy and Plan, Licensing Transmission of Electricity, Generation of Electricity, Distribution of Electricity

**NOTE: Open Books are allowed on the subject.**

**RECOMMENDED BOOKS:**

1. GST Act, 2017- Bare Act
2. Companies Act, 2013 – Bare Act
3. Arbitration and Conciliation Act, 1996 – Bare Act
4. Right to Information Act, 2005 – Bare Act
5. Workmen's Compensation Act – Bare Act
6. Industrial Disputes Act, 1947 – Bare Act
7. Factories Act, 1948 – Bare Act
8. Indian Electricity Act, 2003 – Bare Act
9. Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019 – spiral bound book allowed in Exam
10. Payment of Bonus Act 1965 (as amended)

  
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(only allocation  
of marks changed  
not syllabus)

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS  
EXAMINATION FOR ACCOUNT OFFICER AND DIRECTLY  
RECRUITED SO OF HVPNL.  
HARYANA POWER UTILITIES  
PAPER-I (Purchase Procedure)**

Time Allowed: 3 Hours

Max. Marks:100

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
One Question - Cash Book	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Three Questions (Out of Four)	Theory	5	15
One Question (Out of two)	Theory/DOP	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

**Recommended Books:**

1. Punjab Financial Rules (As applicable to Haryana as amended from time to time)
2. Departmental Financial Rules as amended from time to time.
3. Account Code - Volume-III as amended from time to time.
4. Purchase/Procurement Manual of respective Power Utility.
5. Delegation of Powers of respective Utility
6. Punjab Budget Manual
7. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

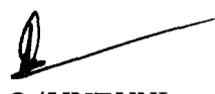
  
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Sh. Sumit Goyal  
Sr. AO/ HVPNL

  
Dy. Secy./ Generation,  
HPGCL

(only allocation of  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
ACCOUNT OFFICER AND DIRECTLY RECRUITED SO OF HVPNL.  
HARYANA POWER UTILITIES  
PAPER-II (CIVIL SERVICE RULES)**

Time Allowed: 3 Hours

Max. Marks:100

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Two Questions (Out of three)	Numerical	7.5	15
Three Questions (Out of four)	Theory	10	30
Two Questions (Out of three)	Theory	5	10
One Question (Out of two)	Numerical	5	5
One Question	Theory/Numerical	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

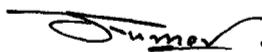
	Chapter-X Special kinds of leave other than study leave
	Chapter-XI Study Leave
	Chapter-XII Leave Encashment
	Chapter-XIII Miscellaneous
	Chapter-XIV Casual Leave
	Chapter-XV Quarantine Leave and Special Casual Leave
6	<b>Haryana Civil Services (Pension) Rules, 2016 (To the extent adopted by HPUs and 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
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)

**Recommended Books:**

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

These Rules are easily available on the website of Haryana Government i.e. [www.finhry.gov.in](http://www.finhry.gov.in) alongwith amendments as issued by the Government of Haryana and adopted by Haryana Power Utilities.

10. Study Material: HPTI Web Portal ([www.hpti.org.in](http://www.hpti.org.in)<examination tab>)

  
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CAO/HVPNL

  
CAO/UHBVNL

  
SPC(HRD)/HPTI

  
Sh. Sumit Goyal  
Sr. AO/HVPNL

  
Dy. Secy./ Generation,  
HPGCL

(only allocation of marks changed not syllabus)

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
ACCOUNT OFFICER AND DIRECTLY RECRUITED SO OF HVPNL.  
HARYANA POWER UTILITIES**

**PAPER-III (Works, Budget & Regulatory Affairs)**

**Time Allowed: 3 Hours**

**Max. Marks:100**

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

<b>SUBJECTIVE TYPE</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
<b>For UHBVNL/DHBVNL</b>			
One Question - Energy Bill or Computation of Charges for theft or unauthorized use of electricity	Numerical	15	15
Three Questions (Out of Four)	Theory	10	30
Three Questions (Out of four)	Theory	5	15
One Question (Out of two)	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>For HVPNL/HPGCL</b>			
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
<b>OBJECTIVE TYPE FOR ALL HPU'S</b>			
<b>Number of Questions</b>	<b>Type of Question</b>	<b>Marks Allocated to Each Question</b>	<b>Total Marks</b>
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

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

  
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of marks changed  
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS EXAMINATION FOR  
ACCOUNT OFFICER AND DIRECTLY RECRUITED SO OF HVPNL.**

**HARYANA POWER UTILITIES  
PAPER-IV (Open Books Paper)  
(Legal Studies)**

**Time Allowed: 3 Hours**

**Max. Marks:100**

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

SUBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
Four Questions (Out of Five)	Theory	10	40
Four Questions (Out of Five)	Theory	5	20
One Question	Theory	7	7
<b>Sub-Total (A)</b>			<b>67</b>
OBJECTIVE TYPE			
Number of Questions	Type of Question	Marks Allocated to Each Question	Total Marks
33 Questions	MCQ	1	33
<b>Sub-Total (B)</b>			<b>33</b>
<b>Grand Total</b>			<b>100</b>

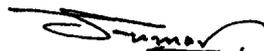
1.	<b>Industrial Disputes Act, 1947</b> (as amended)- Authorities Under the Act, Reference of Disputes to Board, Courts or Tribunals Lay off and Retrenchment, Strikes and lockouts.
2.	<b>Factories Act-1948</b> —(as amended) General duties of the occupier, Health, Safety , Provisions Relating to Hazardous Process, Welfare Penalties and, Penalties and Procedure Penalties and Procedure.
3.	<b>Payment of wages Act 1936</b> (as amended) --- Responsibility for payment of wages time of payment of wages maintenance of registers and records conditional attachment of property of employer or other person responsible for payment of wages fines.
4.	<b>Workman's Compensation Act, 1923</b> (as amended)- workmen's Compensation Employer's liability for compensation amount of compensation, Compensation to be paid when due and penalty for default, Insolvency of employer Reports of fatal accidents and serious bodily injuries with holding of certain payments pending decision of appeal, Appeal.
5.	<b>Electricity Act-2013</b> - National Electricity Policy and Plan , Licensing Transmission of Electricity, Generation of Electricity , Distribution of Electricity.
6.	<b>Right to Information Act, 2005</b> - Right to information and obligations of public authorities, power and function of the information commissions, appeal and penalties.
7.	<b>GST Act, 2017</b> - 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> </ul>

	<ul style="list-style-type: none"> <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>
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NOTE: Open Books on the subject are allowed.

**RECOMMENDED BOOKS:**

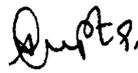
1. GST Act, 2017- Bare Act
2. Companies Act, 2013 – Bare Act
3. Arbitration and Conciliation Act, 1996 – Bare Act
4. Right to Information Act, 2005 – Bare Act
5. Workmen's Compensation Act – Bare Act
6. Industrial Disputes Act, 1947 – Bare Act
7. Factories Act, 1948 – Bare Act
8. Indian Electricity Act, 2003 – Bare Act
9. Haryana Civil Services (Compassionate Financial Assistance or Appointment Rules, 2019 – spiral bound book allowed in Exam
10. Sale of Goods Act, 1930:



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