

**Revised Syllabus for the Departmental Accounts Examination for
Accounts Officer**

HARYANA POWER UTILITIES

PAPER-I

Time Allowed: 3 Hours

Max.Marks: 100

PART-A

(60 Marks)

- a) Financial Hand Book No.2 (Punjab Financial Rules Vol.-I)
- | | |
|------------|----------------------------|
| Chapter –I | Definitions |
| Chapter-II | General Principles & Rules |
- b) Financial Hand Book No.3 (Departmental Financial Rules)
- | | |
|--------------|---|
| Chapter-I | Introductory |
| Chapter-II | General System of Accounts & Financial Control. |
| Chapter-III | Cash Transactions and their record. |
| Chapter-VII | Works (except rules 7.5, 7.98 and 7.133 to 7.145) |
| Chapter-VIII | Accounts & Accounts Returns of Sub-Divisional and Divisional Offices (except 8.7, 8.12 to 8.14, 8.26 to 8.27) |

PART-B

(40 Marks)

1. Purchase Regulations
2. Delegation of Powers of concerned Company
3. Banking Instructions

Allocation of Marks and No. of Questions:

Part-A	60 Marks
Part-B	40 Marks
Total	100 Marks

PART-A

- | | | |
|----|--|----------|
| 1. | 10 Objective questions of 1 Mark each | 10 Marks |
| 2. | One Question of 15 Marks | 15 Marks |
| 3. | Three Questions
(Out of 3, one Question will have an alternative question of equal Marks) | 35 Marks |

Total 60 Marks

PART-B

- | | | |
|----|---|----------|
| 3. | 5 Objective Questions of 1 Mark each | 5 Marks |
| 4. | Two Questions of 10 Marks each | 20 Marks |
| 5. | One Question of 15 Marks in the shape of Comments (3Comments of 5 Marks each) | 15 Marks |

Total 40 Marks

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**Revised Syllabus for the Departmental Accounts Examination for
Accounts Officer**

HARYANA POWER UTILITIES

PAPER-II

Time Allowed: 3 Hours

Max.Marks: 100

PART-A

(75 Marks)

1. **Civil Service Rules (as applicable to Haryana State) Vol.-I Part-I** **(35 Marks)**
 - Chapter-II Definitions
 - Chapter-III General Conditions of Service Rules 3.1 to 3.4, 3.6, 3.8, 3.9(A), 3.10 to 3.26
 - Chapter-IV Pay Rules 4.1, 4.4 to 4.9, 4.13 to 4.18, 4.20 to 4.25
 - Chapter-VII Dismissal, Removal and Suspension
 - Chapter-VIII Leave Rules 8.1 to 8.61, 8.113 to 8.128 and 8.130 to 8.140
 - Chapter-IX Joining Time – Rules 9.5 to 9.16
 - Chapter-XII Record of Service

2. **Civil Services Rules Vol.-II (As applicable to Haryana State)** **(25 Marks)**

New Pension Rules as Published in 1951 including up to date amendments read with-

 - Chapter-III Service qualifying for pension complete with the exception of rules 3.15, 3.28 to 3.29, 3.32 to 3.45
 - Chapter-IV Reckoning of service for pension.
 - Chapter-V Different kinds of pensions, etc.
 - Chapter-VI Amount of Pension(Excluding Sec-II)
 - Chapter-IX Applications for and grant of pensions
 - Appendix-1 Family Pension Scheme, 1964

GP Funds Regulations of the Board/Corporation.

3. **Civil Services Rules Vol.-III (As applicable to Haryana State) – Travelling Allowance Rules.** **(15 Marks)**

Rules 2.15, 2.16, 2.19, 2.22, 2.24 to 2.29, 2.40, 2.42 to 2.45, 2.50, 2.51, 2.57, 2.59, 2.60, 2.64, 2.67, 2.73 to 2.75, 2.77, 2.80, 2.82, 2.83, 2.86, 2.100, 2.102, 2.105, 2.107 to 2.109

PART-B

(25 Marks)

1. HSEB Employees(Punishment & Appeal) Regulation,1980(with amendments)
2. HSEB Employees (Conduct Regulations, 1984 (with amendments)
3. Provident Fund Rules

Allocation of Marks and No. of Questions:

Part-A	CSR Vol-I	35 Marks
	CSR Vol-II	25 Marks
	CSR Vol-III	<u>15 Marks</u>
		75 Marks
Part-B		<u>25 Marks</u>
		<u>100 Marks</u>

PART-A

1.	10 Objective questions of 1 Mark each	10 Marks
2.	Two Questions of 15 Marks each, Out of which one should be Practical Question	30 Marks
3.	Three Questions of 12 Marks each (Out of 3, one Question will have an alternative question of equal Marks)	35 Marks
	Total	75 Marks

Part-B

4.	5 Objective Questions of 1 Mark each	5 Marks
5.	Two Questions of 10 Marks each	20 Marks
	Total	25 Marks

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**Revised Syllabus for the Departmental Accounts Examination for
Accounts Officer**

HARYANA POWER UTILITIES

PAPER-III

Time Allowed: 3 Hours

Max.Marks: 100

PART-A

(40 Marks)

For HVPNL & HPGCL Candidates

1. E.B. Manual of instructions(Store & Banking only)
2. Standard Auditing Practices(Audit Expenditure & Receipts, Audit of Stores, Cost Audit)

For UHBVNL Candidates

1. E.B. Manual of Instructions(Store & bamimng only)
2. HSEB Sales Manual
3. Tariff Rates & their application

PART-B

(30 Marks)

Punjab Budget Manual

- 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 Elecy. Branch

PART-C

(30 Marks)

REGULATORY AFFAIRS.

i) For HVPNL Candidates

- Transmission License.
- HERC guidelines relating to ARR.
- HERC Tariff Regulations.
- HERC Business Regulations.
- Powers & Functions of HERC.
- Computation of Transmission Tariffs.
- Transmission Tariffs
- Electricity Act, 2003

ii) For UHBVNL Candidates

- Distribution & Retail Supply License.
- HERC Guidelines relating to ARR
- HERC Tariff Regulations.
- HERC Business Regulations.
- Powers & Functions of HERC.
- Cost of Service for Distribution & Retail Supply.
- FSA Computation.

iii) For HPGCL Candidates

- Computation of cost of generation as per SERC/CERC/CEA Guidelines.
- Computation of PLF.
- Matters relating to Computation of specific oil consumption and specific coal consumption.
- Salient Features of PPAs
- Project Appraisal & Project clearance

Allocation of Marks and No. of Questions:

Part-A	40 Marks
Part-B	30 Marks
Part-C	30 Marks
Total	100 Marks

PART-A

1.	10 Objective questions of 1 Mark each	10 Marks
2.	3 Questions of 10 Marks each (out of 3, one will have an alternative question)	30 Marks
	Total	40 Marks

PART-B

3.	5 Objective Questions of 1 Mark each	5 Marks
4.	2 Questions	25 Marks
	Total	30 Marks

PART-C

5.	3 Questions of 10 Marks each	Total	30 Marks
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HARYANA POWER UTILITIES

PAPER-IV

Time: 3 Hours

Max.Marks:100

PART-A

(20 Marks)

1. Industrial Disputes Act, 1947(as amended):
Chapter-I, II, IV-Sections 11-A, 17, 17-A,17-B,18 & 19
Chapter-V, V-A, V-B, V-V & VI
Chapter VII- Second, Third, Fourth & Fifth
(alongwith schedules)

PART-B

(50 Marks)

1. Factories Act, 1948(as amended)
Chapters-I, II, III, IV, V, VI, VIII & X(Sections 92 to 99)
2. Payment of Wages Act, 1936(as amended):
Sections 1, 2,3,4,7 to 13, 15 to 17-A, 20 & 23
3. Workmen's(Compensation Act, 1923(as amended)
Chapter-1
Chapter-II: Sections 3 to 5, 7 to 18-A
Chapter-III: Sections 23 to 31
Schedules
4. Employees Provident Funds & Misc. Provisions Act, 1952 (as amended):
Sections:1,2,2-A,5,6,6-A,6-C,7,7-A,8, 8-A,9,10,12,14,14A,14-AA,14-AB
alongwith schedules.
5. The Employees Provident Funds Scheme, 1952 (as amended)
Chapters-I, IV, V, VI, VII & IX
6. Electricity Act, 2003

PART-C

(30 Marks)

Company Law – Companies Act 1956

- Meaning of Company – Procedure for its formation.
- Provisions relating to Memorandum of Association, Articles of Association & Common Seal.
- Section 94 regarding increase in authorized share capital
- Section 159 to 162 provisions relating to Annual Returns
- Section 166,189 & 210 i.e. provisions relating to Annual General Meeting, Ordinary & Special Resolutions, approval /adoption of Profit & Loss Account and Balance Sheet respectively.
- Section 209 – regarding books of accounts to be maintained by a Company.
- Section 215, 217, 220 regarding authentication of Balance Sheet, Profit & Loss Account, Directors Report and Filing of Accounts with Register of Companies.
- Section 224 to 233 B regarding Appointment, remuneration Powers & Duties of Auditors and other matters concerning to audit of accounts including Cost Accounts.
- Section 274 regarding disqualification of Directors, Section 309 to section 311 regarding remuneration of Directors.
- Section 292-A regarding constitution of Audit Committee.
- Section 289 regarding passing of Resolutions by the Board of Directors through circulation.
- Section 205, 205-A regarding dividends.

- Section 292 & 293 relating to matters, which can be discussed at the Board meeting and the Shareholders Meeting.
- Section 372 relating to ceiling of Inter Company 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.

Allocation of Marks and No. of Questions:

Part A	20 Marks
Part B	50 Marks
Part-C	30 Marks
Total	100 Marks

PART-A

- | | | |
|----|------------------------------|-----------------|
| 1. | 2 Questions of 10 Marks each | 20 Marks |
|----|------------------------------|-----------------|

Part-B

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|----|--|----------|
| 2. | 10 Objective questions of One Mark each | 10 Marks |
| 3. | 4 Questions of 10 Marks each
(Out of 4, one shall have an alternative Question) | 40 Marks |

Total 50 Marks

Part-C

- | | | |
|----|--|----------|
| 4. | 5 Objective questions of One Mark each | 5 Marks |
| 5. | 2 Questions (Out of 2, one shall have an alternative Question) | 25 Marks |

Total 30 Marks

Books Recommended:

Relevant Bare Acts: N.D.Kapoor, P.L.Malik & Publication of Institute of Company Secretaries of India etc.

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**Revised Syllabus for Departmental Accounts Examination for
Ministerial Establishment**

HARYANA POWER UTILITIES

PAPER-I

Time Allowed: 3 Hours

Max. Marks: 100

Works Accounts

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

- | | |
|-------------|--|
| Chapter –I | Definitions |
| Chapter-II | General Principles & Rules (except Rules 2.5, 2.11 to 2.13, 2.18, 2.25 to 2.28, 2.33 to 2.40, 2.42 and 2.45 and part of annexure –B pertaining to Remission & Abandonment of claims to Revenue and its schedules). |
| Chapter-IX | Misc. charges section 1 – Refund (Rule 9.1 & 9.3 only). |
| Chapter-XVI | Works – Section-III Public Buildings & Land (Rule 16.7). |

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

- | | |
|--------------|---|
| Chapter-I | Introductory |
| Chapter-II | General System of Accounts & Financial Control. |
| Chapter-III | Cash Transactions and their record. |
| Chapter-VII | Works (except rules 7.5, 7.98 and 7.133 to 7.145) |
| Chapter-VIII | Accounts & Accounts returns of to Sub-Divisional and Divisional Offices (except 8.7, 8.12 to 8.14, 8.26 8.27) |

3. **Instructions on Forms DFR (PW) 20 & 30**

Cash book as per instructions circulated vide CAO erstwhile HSEB memo No.2534/3333 dated 16.11.1990.

Chart of Account - Part-I & II

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

- | | |
|-------------|--|
| Chapter-I | General Articles 9 (Definition only). |
| Chapter-II | Classification of Public works Receipts & Expenditure except articles 10, 11, 13 to 17, 23 to 31, 33 to 36, 39, 43 to 46, 53, 63 and 64. |
| Chapter-III | Accounts to be kept in public works offices (Except Sec-10) |
| Chapter-IV | Accounts Returns rendered by public works offices, except Articles 221 to 223. |

5. Audit Code (1st Edition)

Section-IV Chapter-VI Works Audit

- a) Scope of Audit – Article 214
- b) Preliminary Audit – Article 215 to 228

6. Punjab PWD Code (2nd Edition)

Chapter-II 2.1 to 2.7, 2.21 to 2.29, 2.44 to 2.107, 2.109, 2.116 to 2.122, 2.126 to 2.133

Chapter-IV Paras 4.1 to 4.9, 4.41 to 4.48 & 4.63

Chapter-V 5.1 to 5.8

7. Delegation of Powers of concerned company.

Allocation of Marks & No. of Questions.

- | | |
|---|----------|
| 1. One Question of Cash Book | 35 Marks |
| 2. 5 Questions of 10 Marks each | 50 Marks |
| 3. 5 Objective Questions of 3 Marks each on Delegation of Powers of concerned company | 15 Marks |

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HARYANA POWER UTILITIES

PAPER-II

(General Organization & Estt., Procedures Service Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

Part-A

(80 Marks)

1. Civil Service Rules (as applicable to Haryana State) Vol.-I Part-I

Chapter-II	Definitions
Chapter-III	General Conditions of Service Rules 3.1 to 3.6, 3.8, 3.9(A), 3.10 to 3.26
Chapter-IV	Pay Rules 4.1, 4.4 to 4.9, 4.13 to 4.18, 4.20 to 4.25
Chapter-VII	Dismissal, Removal and Suspension
Chapter-VIII	Leave Rules 8.1 to 8.61, 8.113 to 8.128 and 8.130 to 8.140
Chapter-IX	Joining Time – Rules 9.5 to 9.16
Chapter-XII	Record of Service

2. Civil Services Rules Vol.-II (As applicable to Haryana State)

New Pension Rules as Published in 1951 including up to date amendments read with:-

Chapter-III	Service qualifying for pension complete with the exception of rules 3.15, 3.28 to 3.29, 3.32 to 3.45
Chapter-IV	Reckoning of service for pension.
Chapter-V	Different kinds of pensions, etc.
Chapter-VI (Excluding Sec-II)	Amount of pension.
Chapter-IX	Applications for and grant of pensions
Appendix-1	Family Pension Scheme, 1964

GP Funds Regulations of the Board/Corporation.

3. Civil Services Rules Vol.-III (As applicable to Haryana State) – Travelling Allowance Rules.

Rules	2.15, 2.16, 2.19, 2.22, 2.24 to 2.29, 2.40, 2.42 to 2.45, 2.50, 2.51, 2.57, 2.59, 2.60, 2.64, 2.67, 2.73 to 2.75, 2.77, 2.80, 2.82, 2.83, 2.86, 2.100, 2.102, 2.105, 2.107 to 2.109
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Part-B

(20 Marks)

General Organization and Estt. Procedure.

1. **E.B. Manual of Orders**
Chapter-I, II & IX with Appendices

2. **P.W.D. Code**
Chapter-I Paras 1.32, 1.45 to 1.78, 1.131, 1.134, 1.154 to 1.160
Chapter-III Complete
Chapter-IV 4.49 to 4.62

3. **Chapter-XII** Record of Service CSR Vol.-I Part-1

4. **P.F.R. Vol.-I**
Chapter-II 2.25 to 2.28 and 2.42 only
Chapter-V Pay, Allowances & Pensions, General Rules except 5.4, 5.5, 5.8 and 5.11
Chapter-VI Pay allowances etc. of Gazetted Govt. Servants (Except Rules 6.4)
Chapter-VII Pay allowances etc. of Establishment except for Section-II Alteration of Establishment Rules 7.5 to 7.10
Chapter-VIII Contingencies (Except Rules 8.19 to 8.21 and 8.23)
Chapter-X Loans & Advances Section-III only

Allocation of Marks & No. of Questions.

Part-A 80 Marks

Part-B 20 Marks

Part-A

- i) **Civil Service Rules Vol.-I** **35 Marks**
 1. 5 Objective Questions of 1 Mark each 5 Marks
 2. One Question on Pay Fixation 10 Marks
 3. 2 Questions of 10 Marks each 20 Marks

Total = 35 Marks

- ii) **Civil Service Rules Vol.-II** **30 Marks**
 4. 4 Objective Questions of 1 Mark each 4 Marks
 5. One Question on GPF Regulation 10 Marks
 6. 2 Questions of 8 Marks each 16Marks

Total = 30 Marks

- iii) **Civil Service Rules Vol.-III** **15 Marks**
 7. One Practical Question or Question in the shape of comments 15 Marks

Total = i+ii+iii = 80 Marks

PART-B

8. 5 Objective Questions of 1 Mark each 5 Marks
 9. One Question of two parts 15 Marks
- Total = 20 Marks**

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Revised Syllabus for Departmental Accounts Examination for Ministerial Establishment

HARYANA POWER UTILITIES

PAPER-III

Time Allowed: 3 Hours

Max. Marks: 100

PART-A

(50 Marks)

For all candidates (HVPNL/ HPGCL/ UHBVNL)

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

PART-B

(35 Marks)

- i) **For UHBVNL/HVPNL/HPGCL Candidates**
1. Sales Manual All instructions as amended from time to time.
2. Duties & responsibilities of various functionaries for Mtc. & upkeep of consumers accounts as circulated by CE/Admn., HVPN Panchkula vide Circular No.CA/RA/Ins./211-531 dated 3.2.1999 as amended from time to time.
3. Tariffs and its application including schedule of general charges.
4. Procedure & Accountal of receipt and disposal of scrap.
5. Standard Auditing Practice i) Basic Principles governing audit.
ii) Provision of Section 619 (3) of Company Act regarding Audit of Public Undertaking.

PART-C

(15 Marks)

Regulatory Affairs

i) For HVPN Candidates

- i) Transmission License
- ii) HERC guidelines relating to ARR
- iii) HERC Tariff Regulations for Bulk Supply
- iv) Powers & Functions of HERC
- v) Open Access Regulation

ii) For UHBVNL

- i) Distribution & Retail Supply License.
- ii) HERC guidelines relating to ARR
- iii) HERC Tariff Regulations.
- iv) Powers & Functions of HERC.
- v) Cost of service for Distribution & Retail Supply.

iii) For HPGCL Candidates

- i) Computation of cost of generation as per HERC/CERC/CEA guidelines.
- ii) Matters relating to computation of specific Oil & Coal Consumption.
- iii) Salient features of PPAs.
- iv) HERC Tariff Regulation, its Power & Functions.

Allocation of Marks & No. of Questions

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

Part-A

1.	5 Questions of 2 Marks each	10 Marks
2.	4 Questions of 10 Marks each	40 Marks
		Total = 50 Marks

Part-B

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

Part-C

5.	2 Questions	Total = 15 Marks
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Revised Syllabus for Departmental Accounts Examination for Ministerial Establishment

HARYANA POWER UTILITIES

PAPER-IV

Time Allowed: 3 Hours

Max. Marks: 100

Part-A

(70 Marks)

Commercial Book – Keeping

- | | | |
|----|--------------------------------------|--|
| 1) | Introductory | Fundamental Accounting Principles, Basic Concept of Accounting, Principles of double entry, its objects, advantages etc. Writing up of Cash Book, Purchase Day Book, Sales Day Book – Bills receivable Book – Bills payable Book – Journal Ledger – Preparing of Bank Reconciliation Statement, Trial Balance, Errors & their rectification. |
| 2) | Preparation of Final Accounts | Trading Account – Manufacturing Account – Profit & Loss Account and Balance Sheet. |
| 3) | Bills of Exchange | Promissory Notes, Cheques – Advantages of Bills of Exchange, Endorsements, Acceptance, Dishonour, Crossings, Entries of Bills Transactions including Dishonour & Renewal of Bills etc. |
| 4) | Accounts current & average due date. | |
| 5) | | Depreciation & Reserves Necessity of providing for depreciation, Necessary consideration to determine depreciation, Methods of providing depreciation – Reserve for doubtful debts & secret reserves. |
| 6) | Boards Banking Instructions | |

Part-B

(30 Marks)

Budget Manual

- | | |
|-----------|--|
| Chapter-1 | Introductory (Except Para 1.29) |
| Chapter-2 | Definitions |
| Chapter-3 | Preparation & submission of departmental estimates [Para 3.1 to 3.5 & 3.6 (a)] |
| Chapter-5 | Estimates of ordinary expenditure (Para 5.1 to 5.5, 5.12, 5.14, 5.20 & 5.21) |
| Chapter-7 | Estimates of New Expenditure |

Chapter-11	Responsibility for watching the progress of revenue.
Chapter-12	Appropriations in the estimates & responsibility for watching the progress of expenditure.
Chapter-13	Statement of Excesses & Surrenders.
Chapter-14	Expenditure not provided for in the Budget Estimates Re-appropriations – Supplementary appropriations.
Appendix –G	Special Rules for preparation & submission of Budget Estimates of P.W.D. (E.B.)

Allocation of Marks & No. of Questions

Part –A	70 Marks
Part –B	30 Marks
Total	100 Marks

Part-A

1.	10 Objective Questions of 1 Mark each	10 Marks
2.	One Question (Final Accounts)	30 Marks
3.	3 Questions	30 Marks
	Total =	70 Marks

Part-B

4.	3 Questions of 10 Marks each	Total=	30 Marks
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**Revised Syllabus for Departmental Accounts Examination for
Ministerial Establishment (Store Personnel)**

HARYANA POWER UTILITIES

PAPER-V

Time Allowed: 3 Hours

Max. Marks: 100

Part-A

(75 Marks)

1. Financial Hand Book No.3 - Departmental Financial Rules.
 - a) Rules 1.3 (6), 1.3 (8), 6.3 to 6.37, 6.39 to 6.41 with sub-rule 6.43 to 6.55, 6.56 to 6.58, 7.42 to 7.52, 7.53 (a) & (b), 7.54 to 7.61, 8.1 to 8.4
 - b) Instructions on forms DFR (PW) 11, 14 & 30.
2. Financial Hand Book No.2 – Punjab / Haryana Financial Rules Vol.-I
Rules 1.6, 15.1
3. Account Code Vol.-III (1st Edition)
 - a) Articles 9 (18), 9 (37), 9 (38), 37, 47 to 51, 92, 94 to 99, 101 to 103, 105 to 111, 126 to 129, 164 to 166, 170 to 172, 195 with note & 205.
 - b) Instructions on form P.W.A. 5 & 6.
4. Public Works Department Code (2nd Edition)
Chapter-IV Paras 4.15, 4.29 to 4.48
5. Instructions No.203 to 213, 216, 220, 222 to 225 of the Manual of instructions relating to stores read with the standing orders of the Board regarding Store Accounting & Procedure in Re-organized set-up under controller of stores.

Part-B

(25 Marks)

Purchase Procedure & Regulations.

HSEB Purchase Regulations including its schedules and annexures.

Allocation of Marks and Questions.

Part –A = 75 Marks
Part –B = 25 Marks

Part –A

- | | | |
|----------------|---------------------------------------|-----------------|
| 1. | 10 Objective Questions of 1 Mark each | 10 Marks |
| 2. | 5 Questions of 13 Marks each | 65 Marks |
| Total = | | 75 Marks |

Part –B

- | | | |
|----------------|------------------------------|-----------------|
| 3. | 5 Questions of 1 Mark each | 5 Marks |
| 4. | 2 Questions of 10 Marks each | 20 Marks |
| Total = | | 25 Marks |

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**Revised Syllabus for Departmental Accounts Examination for
Ministerial Establishment**

HARYANA POWER UTILITIES

PAPER-VI

Time Allowed: 3 Hours

Max. Marks:100

Part-A

(40 Marks)

1. Industrial Disputes Act, 1947 (as amended)
Chapter 1, 11-A, IV – Section 11-A, 17, 17-A, 17-B, 18 & 19
Chapter V, V-A, V-B, V-C & VI
Chapter VII Second, Third & Fourth
2. Haryana State Electricity Board (now Haryana Power Utilities) Employees (Punishment & Appeal) Regulation -1980 (with amendments)
3. Haryana State Electricity Board (now Haryana Power Utilities) Employees (Conduct) Regulation -1984 (with amendments)

Part-B

(40 Marks)

1. Factory Act, 1948 (as amended)
Chapter I, II, III, IV, V, VI, VII & X (Section 92 to 99)
2. Payment of Wages Act, 1936 (as amended)
Sections 1, 2, 3, 4, 7 to 13, 15 to 17-A, 20 & 23
3. Workman's Compensation Act, 1923 (as amended)
Chapter-1, Chapter-11 (Section 3 to 5, 7 to 18-A), Chapter-III (Section 23 to 31), Schedules.
4. The Employees Provident Fund & Misc. Provisions Act, 1952 (as amended)
Sections 1, 2, 2-A, 5, 6, 6-A, 6-C, 7, 7-A, 8, 8-A, 10, 12, 14, 14-A, 14-AA, 14 –AB, 14-AC, 14-B, 14-C, 15, 16, 17, 19-A alongwith schedules.
5. The Employees Provident Fund Scheme, 1952 (as amended)
Chapter I, IV, V, VI, VIII & IX

Part-C

(20 Marks)

Company Act, 1956 (Part-I & II)

Preliminary Board of Company Law Administration – Section 1 to 10 (F)

Incorporation of Company & matters incidental thereto – Section 11 to 13

Contracts & Deeds Investment, Seal etc. – Section 46 to 50

Company Accounts Audit – Section 224 to 233 (B)

Allocation of Marks & No. of Questions

Part –A = 40 Marks

Part –B = 40 Marks

Part –C = 20 Marks

Part –A

- | | | |
|----|--------------------------------------|-------------------------|
| 1. | 6 objective Questions of 1 Mark each | 6 Marks |
| 2. | 3 Questions | 34 Marks |
| | | Total = 40 Marks |

Part –B

- | | | |
|----|--------------------------------------|-------------------------|
| 3. | 6 Objective Questions of 1 Mark each | 6 Marks |
| 4. | 3 Questions | 34 Marks |
| | | Total = 40 Marks |

Part –C

- | | | |
|----|--------------------------------------|-------------------------|
| 5. | 3 Objective Questions of 1 Mark each | 3 Marks |
| 6. | 2 Questions | 17 Marks |
| | | Total = 20 Marks |

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**Director/Finance, UHBVNL-cum-
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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS
EXAMINATION FOR SECTION OFFICER PART-I**

HARYANA POWER UTILITIES

PAPER-I Book- Keeping and Commercial Accounting

PAPER-I

Time Allowed: 3 Hours

Max.Marks: 100

Part- A

(75 Marks)

Book Keeping

- I) Basic principles of Double Entry System of Accounting:-
 - a) Recording of transactions in subsidiary books such as Journal Book, Purchase Ledger, Sales Ledger etc.
 - b) Posting of transactions in Cash Book including columnar Cash Book.
 - c) Posting of transactions from subsidiary book to general ledger and maintenance of sub-ledgers.
- II) Preparation of Trial Balance and its reconciliation etc.
- III) Preparation of Final Accounts comprising of –
 - a) Trading / Manufacturing Accounts.
 - b) Profit and Loss Account
 - c) Balance Sheet
- IV) Rectification of Errors.
- V) Bank reconciliation statement.
- VI) Treatment of deferred revenue expenditure and intangible assets in Accounts.
- VII) Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.
- VIII) Bills of Exchange, Promissory Notes, Cheques.
- X) Accounts Current, Average due date.
- XI) Capital & Revenue Income/Expenditure, Revenue Accounts, Receipt & Payments Accounts Income & Expenditure Accounts.

Part – B

(25 Marks)

Commercial Accounting

Accounting principles & policies as per:-

- a) Annexure-II 'Chart of Accounts'.
- b) Annexure-III 'Basic Accounts Principles & policies'.
- c) Annexure-V Regulations to 'the Rules issued under sub rule-(I) of Rule-13 of the Electricity Annual Accounts Rules; 1985.
- d) Books of Accounts to be maintained by Company U /S 209 of Companies Act.
- e) Annual Returns to be submitted by Companies having/not having a Share Capital U/S 159 and 160 of Companies Act.
- f) Form and contents of Balance Sheet and Profit and Loss Account-Section-211 of Companies Act-Part-I and Part-II of Schedule-VI.
- g) Accounting in Power Sector issued by ICAI.

BOOKS RECOMMENDED:

- 1. Advanced Accounts by Roop Ram Gupta.
- 2. Advanced Accounting by M.C.Shukla & T.S.Grewal.
- 3. Accounts & Book Keeping by Jain & Vaish.
- 4. Annexure-II 'Chart of Accounts (Commercial Accounting Scheme).
- 5. Annexure-III Basic Accounts Principles & Policies.
- 6. Annexure-V of Rule-13 of Indian Electricity Rules, 1985.
- 7. Accounting in Power Sector – Published by The Institute of Chartered Accountants of India.
- 8. Books on computer MS office- Words, Excel and Power Point.

Allocation of Marks & No. of Questions

i) Part 'A'	75 Marks
ii) Part 'B'	25 Marks
Total	100 Marks

Part-A

1.	10 Objective Questions of one Mark each	10 Marks
2.	3 Questions (Practical)	65 Marks
	Total	75 Marks

Part-B

3.	5 Objective Questions of one Mark each	5 Marks
4.	2 Questions of 10 Marks each	20 Marks
	Total	25 Marks

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SECTION OFFICERS PART-I**

HARYANA POWER UTILITIES

**PAPER-II - Civil Service Rules covering service conditions,
Grant of Pension and Traveling Allowance etc.**

Time Allowed: 3 hours

Max Marks: 100

1. CSR Vol-I Part-I Chapter-I to XII.
2. CSR Vol-II Pension Rules.
3. CSR Vol-III T.A. Rules.
4. P.F.R. Vol-I - Chapter-II (Rules-2.46),
- Chapter-V, VI, VII & VIII
5. Instructions on CSR issued by the Board / Nigam from time to time.
6. Board Employees Conduct Regulations, 1987.
7. G.P.F. Regulations.
8. Punishment and Appeal Rules.
9. GPF & Pension Trust Rules.

BOOKS RECOMMENDED:

1. CSR Vol-I, II, III.
2. P.F.R. Vol-I.
3. Conduct Regulations, 1987.
4. G.P.F. Regulation.
5. Punishment and Appeal Rules.
6. GPF & Pension Trust Rules.

ALLOCATION OF MARKS

- | | |
|---|-----------------|
| 1. Minimum three (3) Practical Questions on CSR/PFR | 50 Marks |
| 2. Three (3) Theoretical Questions on Conduct Regulation, Punishment and Appeal Regulations, GPF and Pension Trust Rules. | 40 Marks |
| 3. 10 Objective Questions of One Mark each | 10 Marks |

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REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SECTION OFFICERS PART-I
HARYANA POWER UTILITIES

**PAPER-III - Works and Stores Account including Audit of Works
Accounts**

Time: 3 hours

Max Marks: 100

Part-A

(65 Marks)

Works Accounts

- | | | |
|----|-----------------------------|---|
| 1. | D.F.R. Hand Book No. 3 | Chapter-I, II, III, IV, VII & VIII
Appendix-I Part-V-Classification of Works
Expenditure and T&P Instructions of Forms DFR
(PW-11, 14, 20 and 30). |
| 2. | PFR Vol-I | Chapter-I –Rule-1.1 to 1.41
Chapter-II –Rule-2.1 to 2.10, 2.32 to 2.45 and 2.47
to 2.50
Chapter-XVI. |
| 3. | Account Code Vol-III | Chapter-I, II, III & IV (Rules relating to works
accounts) |
| 4. | Punjab PWD Code | Rules relating to Works Accounts. |
| 5. | E.B. Manual of Instructions | Instructions –27 to 38, 40 to 43, 45, 46,49 to 51. |
| 6. | Audit Code | Section-IV, Chapter-6 Article-214 to 228. |

Part-B

(35 Marks)

Stores and T&P Accounts

- | | | |
|----|--|--|
| 1. | D.F.R | Chapter-VI except rules 6.59 to 6.63 |
| 2. | Account Code Vol-III | Rules relating to Stores Accounts. |
| 3. | Punjab PWD Code | Rules relating to Stores Accounts |
| 4. | EB Manual of Instructions | Whole of Part-II. |
| 5. | P.F.R. Vol-I | Chapter- XV |
| 6. | Inventory Control | |
| 7. | HSEB Purchase Regulations | In respect of material purchased in MM
Organization as well as field offices. |
| 8. | Preparation of Fixed Assets
Register. | Instruction issued by CAO from time to time |

BOOKS RECOMMENDED:

1. DFR Hand Book No. 3
2. PFR Vol-I
3. Account Code Vol-III
4. Punjab PWD Code.
5. EB Manual of Instructions.
6. Audit Code
7. HSEB Purchase Regulations.
8. Instruction regarding maintenance of Fixed Assets register issued by CAO/ A&R from time to time

Allocation of Marks & No. of Questions

i) Part 'A' 65 Marks

ii) Part 'B' 35 Marks

Total 100 Marks

Part-A

- | | | |
|----|--|----------|
| 1. | 10 Objective Questions of One Mark each | 10 Marks |
| 2. | 4 Questions out of which atleast 2 Questions
would be practical | 55 Marks |

Total 65Marks

Part-B

- | | | |
|----|--|----------|
| 3. | 5 Objective Questions of One Mark each | 5 Marks |
| 4. | 2 Questions of 15 Marks each | 30 Marks |

Total 35 Marks

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**REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SECTION OFFICERS PART-I**

HARYANA POWER UTILITIES

**PAPER-IV- Formulation of Budget, Budgetary Control and
Banking Instructions**

Time: 3 hours

Max. Marks: 100

1. Punjab Budget Manual 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 Statement, 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 advances), Chapter-XII & XVII.
5. Electricity Act, 2003 and Rules and Regulations formed there under including financial and commercial statistics relating to supply Act.
6. Delegation of Powers
7. Provisions of Haryana Electricity Reform Act.
8. Budgetary Control including Cash Budget, Sales Budget, Flexible Budget and Zero Base Budgeting.

BOOKS RECOMMENDED:

1. Advanced Accounting by M.C. Shukla and T.S. Grewal
2. Banking Instructions issued by HSEB /Nigam from time to time.
3. P.F.R. Vol-I.
4. Punjab Budget Manual.
5. Electricity Act, 2003.
6. Delegation of Powers.
7. Haryana Electricity Reform Act
8. Cost Accounting by M.C. Shukla and Grewal, by Jain and Narang.

ALLOCATION OF MARKS

- | | |
|--|-----------------|
| 1. 3 (Three) Questions on Budget Manual, Budgetary Control and Banking Instructions. | 35 Marks |
| 2. 1 (one) Question on Cash and Fund Flow Statement/ Working Capital/ Mechanized Accounting and PFR Vol-I. | 20 Marks |
| 3. 1 (one) Question from Electricity Act,2003 | 15 Marks |
| 4. 1 (one) Question from Delegation of Powers/ Haryana Electricity Reform Act. | 15 Marks |
| 5. 15 Objective Questions of One Mark each. | 15 Marks |

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REVISED SYLLABUS FOR THE DEPARTMENTAL ACCOUNTS
EXAMINATION FOR SECTION OFFICERS PART-I

HARYANA POWER UTILITIES
PAPER-V Revenue Accounts, Internal Audit and
Regulatory Affairs

Time: 3 hours

Max. Marks: 100

Part –A (For all candidates of HVPNL/UHBVNL & HPGCL) (45 Marks)

- | | | |
|--------------------------------|---|--------------------------------|
| 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 an audit, Audit of expenditure, audit of receipt of stores accounts. | |

Internal Audit System of Revenue Accounts as per standing orders and instructions issued by Nigams.

Part- B (For all candidates of HVPNL/UHBVNL & HPGCL) (40 Marks)

1. Sales Manual(All instructions as amended from time to time
2. Tariffs and its application including schedule of general charges Instructions. Duties and Responsibilities of various functionaries for maintenance and upkeep of Consumers Accounts as ordered by the Nigams.

PART-C (15 Marks)

Regulatory Affairs

- | | |
|----------------------------------|---|
| i) <u>For HVPNL Candidates</u> | i) Transmission License |
| | ii) HERC guidelines relating to ARR |
| | iii) HERC Tariff Regulations for Bulk Supply |
| | iv) HERC Business Regulations[|
| | v) Powers & Functions of HERC |
| | vi) Open Access Regulation |
| | vii) Computation of Transmission |
| ii) <u>For UHBVNL candidates</u> | |
| | i) Distribution & Retail Supply License. |
| | ii) HERC guidelines relating to ARR |
| | iii) HERC Tariff Regulations. |
| | iv) Powers & Functions of HERC. |
| | v) Cost of service for Distribution & Retail Supply & FSA Computation. |
| | vi) Open Access Regulation |
| | vii) HERC Business Regulations |
| iii) <u>For HPGCL Candidates</u> | |
| | i) Computation of cost of generation as per HERC/CEA guidelines. |
| | ii) Matters relating to computation of specific Oil & Coal Consumption. |
| | iii) Salient features of PPAs. |
| | iv) HERC Tariff Regulation. |
| | v) Power & Functions of HERC. |

BOOKS RECOMMENDED: (Paper –V)

1. Account Code Vol-III.
2. P.F.R. Vol-I.
3. E.B. Manual of Instructions.
4. Document on Power Purchase.

5. Sales Manual and Sales Circulars.
6. Haryana Electricity Reform Act.
7. Electricity Supply Act, 1910 and Electricity Rules, 1956.
8. Contemporary Auditing by Kamal Gupta.
9. Report of K.P. Rao Committee regarding power tariff.
10. SCRC /CERC /CEA guidelines.
11. Transmission License / Distribution & Retail Supply License.
12. HERC guidelines regarding ARR, Tariff Regulations, Business Regulations.

ALLOCATION OF MARKS

i) Part 'A'	45 Marks
ii) Part 'B'	40 Marks
iii)/Part-'C	15 Marks
Total	100 Marks

Part-A

1.	5 Objective Questions of One Mark each	5 Marks
2.	3 Questions of 10 Marks each	30 Marks
3.	2 short notes of 5 Marks each	10 Marks
	Total	45 Marks

Part-B

1.	5 Objective Questions of One Mark each	5 Marks
2.	2 Questions of 10 Marks each	20 Marks
3.	One Practical Question on Tariff	15 Marks
	Total	40 Marks

Part-C

1.	5 Objective Questions of One Mark each	5 Marks
2.	Two Sub-question of 5 Marks each	10 Marks
	Total	15 Marks

Books are not allowed in the Examination Hall.

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**Revised Syllabus for the Departmental Accounts Examination for
Section Officer Part-II**

HARYANA POWER UTILITIES

PAPER-VI

Time Allowed: 3 Hours

Max.Marks: 100

PART-A

(50 Marks)

Advanced Accounting:

1. Branch & Departmental Accounts.
2. Hire Purchase System.
3. Single Entry System.
4. Final Accounts of Companies.
5. Double Account System.
6. Issue of Shares & Debentures
7. Accounts of holding Companies.
8. Indian Accounting Standards.

PART-B

(30 Marks)

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 Control.
8. Standard Costing.

PART-C

(20 Marks)

Management Accounting.

1. Financial Statement Analysis.
2. Fund Flow Statement.
3. Cash Flow Statement.

Allocation of Marks and No. of Questions:

Part-A	50 Marks
Part-B	30 Marks
Part-C	20 Marks
Total	100 Marks

Part-A

- | | | |
|----|--|-----------------|
| 1. | 10 Objective questions of 1 mark each | 10 Marks |
| 2. | 4 Questions of 10 Marks each
(out of 4, one will have an
alternative question) | 40 Marks |
| | Total | 50 Marks |

Part-B.

3.	5 Objective Questions of 1 Mark each	5 Marks
4.	2 Questions (Out of two, one shall have an alternative question of equal marks)	25 Marks
	Total	30 Marks

Part-C.

5.	2 Question of 10 Marks each	Total	20 Marks
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Books Recommended.

Advanced Accounting.

1. R.L. Gupta.
2. M.C.Shukla & T.S.Grewal.

Cost Accounting.

1. Jain & Narang.
2. N.K.Prasad.
3. Maheshwari & Maheshwari.

Management Accounting.

1. Shashi Gupta.
2. Khan & Jain.
3. Prasanna Chandna.

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**Revised Syllabus for the Departmental Accounts Examination for
Section Officer Part-II**

HARYANA POWER UTILITIES

PAPER-VII

Time Allowed: 3 Hours

Max.Marks 100

PART-A

(30 Marks)

REGULATORY AFFAIRS.

i) For HVPNL Candidates.

- Transmission License.
- HERC guidelines relating to ARR.
- HERC Tariff Regulations.
- HERC Business Regulations.
- Powers & Functions of HERC.
- Computation of Transmission Tariffs.
- Transmission Tariffs
- Electricity Act, 2003

ii) For UHBVNL & DHBVNL Candidates.

- Distribution & Retail Supply License.
- HERC Guidelines relating to ARR
- HERC Tariff Regulations.
- HERC Business Regulations.
- Powers & Functions of HERC.
- Cost of Service for Distribution & Retail Supply.
- FSA Computation.
- Electricity Act, 2003

iii) For HPGCL Candidates.

- Computation of cost of generation as per SERC/CERC/CEA Guidelines.
- Computation of PLF.
- Matters relating to Computation of specific oil consumption and specific coal consumption.
- Salient Features of PPAs
- Project Appraisal & Project clearance
- Electricity Act, 2003

PART-B

(35 Marks)

COMPANY MANAGEMENT:

Company- definition, Characteristics, Types of Companies, Advantages and disadvantages of Company form of Organisation. Problems in Company form of Organization.

Management of a Company: Shareholders, Directors, Appointment, Qualification and Disqualification of Directors, Remuneration of Directors, Authority and Responsibility of Directors, Powers of the Board of Directors.

Meetings in a Company- Types of meetings, Conduct of various types of meetings, Resolutions, Minutes.

PART-C**(35 Marks)****BUSINESS ORGANISATION AND PRINCIPLES OF MANAGEMENT:**

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, Thought, Approaches to Managerial analysis, Management Process & Co-operation, Managerial analysis, Managerial Hierarchy or levels, Management and Society.
5. Organization

Organisation, Theory, Designing of Organisation Structure, Authority and Responsibility, Line & Staff Relationship. Forms of Organisation Structure, Groups in Orgination, Organizational Changes and Development.

Directing Human Sector in Organisation, Motivation Communication Leadership.

Allocation of Marks and No. of Questions:

Part-A	30 Marks
Part-B	35 Marks
Part-C	35 Marks
Total	100 Marks

Part-A

- | | | |
|---------------|--|-----------------|
| 1. | 5 Objective Questions of 1 Mark each | 5 Marks |
| 2. | One Question of 10 Marks
(It will have an alternative Question) | 13 Marks |
| 3. | 1 question of 12 Marks | 12 Marks |
| Total: | | 30 Marks |

Part-B

- | | | |
|---------------|---|-----------------|
| 4. | 5 Objective Questions of 1 Mark each | 5 Marks |
| 5. | 3 Questions of 10 Marks.
(Out of 3, one will have an alternative question) | 30 Marks |
| Total: | | 35 Marks |

Part-C

- | | | |
|---------------|---|-----------------|
| 6. | 5 Objective Questions of 1 Mark each | 5 Marks |
| 7. | 3 Questions of 10 Marks.
(Out of 3, one will have an alternative question) | 30 Marks |
| Total: | | 35 Marks |

Books Recommended:

- Fundamental of Business Organization & Management by Y.K. Bhushan.
- Principals and Practice of Management by L.M.Prashad.
- Industrial Engineering & Management by O.P. Khanna.
- Essentials of Management by Harold Koontz Gyrill O Donnell Heinz Wehrich.
- Company Act 1956.

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**Revised Syllabus for the Departmental Accounts Examination for
Section Officer Part-II**

HARYANA POWER UTILITIES

PAPER-VIII

Time Allowed: 3 Hours

Max.Marks 100

PART-A **(COMMERCIAL AUDITING)**

(50 Marks)

- 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.

PART-B **(COMPANY AUDITING)**

(30 Marks)

- 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 Rules, 1988.
- 6) Audit by C&AG of India of Govt. Companies.
- 7) Balance Sheet Audit.
- 8) Cost Audit.
- 9) Auditor's qualification in Audit Report.

PART-C **(PRECIS AND REPORT)**

(20 Marks)

Precis
Drafting of Report to Management.

Allocation of Marks and No. of Questions:

Part-A	50 Marks
Part-B	30 Marks
Part-C	20 Marks
Total	100 Marks

(50 Marks)

Part-A

1.	10 Objective questions of 1 Mark each	=	10 Marks
2.	4 Questions of 10 Marks each (Out of 4, one will have an alternative Question)	=	40 Marks
	Total:	=	50 Marks

Part-B**(30 Marks)**

- | | | |
|----|--|----------|
| 3. | 5 objective questions of 1 mark each | 5 Marks |
| 4. | 2 Questions
(Out of 2, one will have an alternative Question) | 25 Marks |

Total 30 Marks**PART-C****(20 Marks)**

- | | | |
|----|----------------------------|-----------|
| 5. | (a) Precis | 10 Marks. |
| | (b) Drafting of Report. | 10 Marks. |

Total 20 Marks**Books Recommended:**

Practical Auditing – G.V. Ghatalia.
Contemporary Auditing – Kamal Gupta
Principles and Practices of Auditing – J.R. Batliboi
Auditing – T.R.Sharma
Book on Precs & Drafting of Report

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**Revised Syllabus for the Departmental Accounts Examination for
Section Officer Part-II**

HARYANA POWER UTILITIES

PAPER-IX

Time Allowed: 3 Hours

Max. Marks 100

PART-A **Company Law – Companies Act 1956**

(30 Marks)

- Meaning of Company – Procedure for its formation.
- Provisions relating to Memorandum of Association, Articles of Association & Common Seal.

- Section 94 regarding increase in authorised share capital
- Section 159 to 162 provisions relating to Annual Returns
- Section 166, 189 & 210 i.e. provisions relating to Annual General Meeting, Ordinary & Special Resolutions, approval/adoption of Profit & Loss Account and Balance Sheet respectively.

- Section 209 – regarding books of accounts to be maintained by a Company.

- Section 215, 217, 220 regarding authentication of Balance Sheet, Profit & Loss Account, Directors Report and Filing of Accounts with Register of Companies.

- Section 224 to 233 B regarding Appointment, remuneration Powers & Duties of Auditors and other matters concerning to audit of accounts including cost accounts.

- Section 274 regarding disqualification of directors, Section 309 to section 311 regarding remuneration of Directors.

- Section 292A regarding regarding constitution of Audit Committee.

- Section 289 regarding passing of Resolutions by the Board of Directors through circulation.

- Section 205, 205A regarding dividends.

- Section 292 & 293 relating to matters, which can be discussed at the Board meeting and the Shareholders Meeting.

- Section 372 relating to ceiling of Inter Company Loans & Investments.
- Definitions: Govt. Company, Public Ltd. Company, Pvt. Ltd. Company, Authorised Capital, Paid up Capital, Issued Capital, Share Debenture, Fixed charge & floating charge. Holding Co., Subsidiary Company.

PART-B **Industrial Laws:**

(30 Marks)

- a) Industrial Disputes Act, 1947.
- b) Factories Act, 1948.
- c) EPF & MP Act, 1952
- d) Workmen's Compensation Act, 1923.
- e) Payment of Bonus Act.
- f) Payment of Gratuity Act.

PART-C Other Laws:

(40 Marks)

- a) Central Sales Tax Act.
- b) Indian Contract Act.
- c) Negotiable Instrument Act.
- d) Income Tax Act. (Salary Income, House Property, Income from Other Sources, TDS, Returns of Income & TDS, deductions & Rebates).
- e) The Arbitration & Conciliation Act, 1996.

Allocation of Marks and No. of Questions:

Part-A	30 Marks
Part-B	30 Marks
Part-C	40 Marks

Total 100 Marks

Part-A

1. 5 Objective questions of 1 Mark each 5 Marks
2. 2 Questions of 10 Marks each 20 Marks
(Out of 2, One shall have an alternative Question)
3. One Sub-Question of 5 Marks 5 Marks

Total: 30 Marks

Part-B

4. 5 Objective Questions of 1 Mark each 5 Marks
5. 2 Questions of 10 Marks each 20 Marks
(Out of 2, one shall have an alternative Question)
6. One Sub- Question of 5 Marks 5 Marks
(3 questions to be attempted)

Total: 30 Marks

PART-C

7. 5 Objective Questions of 1 Mark each 5 Marks
8. 2 Questions of 10 Marks each 20 Marks
9. 1 Practical Question of 15 Marks. 15 Marks

Total: 40 Marks.

Books Recommended.

Part-'A'

Relevant Bare Acts, N.D. Kapoor, P.L. Mailk & Publication of Institute of Company Secretaries of India.

Part-'B'

Dr. Avtar Singh, M.C. Bhandari & Publication of Institute of Company Secretaries of India.

Part-'A'

Relevant Bare Acts, Dr. Vinod. K. Singhania, N.D. Kapoor.

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**Director/Finance, UHBVNL-cum-
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Subject: Revision of syllabus of all the Departmental Accounts Examinations of Power Utilities to be conducted by the Examination Committee.

Respected Shri

Please refer to your D.O. letter No.Ch-109/Chief Accounts Officer/Exam-II dated 11.5.2001 wherein job of revision of syllabus of Paper No.VI of DAE for Section Officer/Part-II was entrusted to you.

2. In this connection, I am enclosing the revised syllabus in respect of the above paper for your kind consideration.

Yours sincerely,

DA/As above.

(M.K. MITTAL),

Shri Mohinder Singh, IA&AS,
Director/Finance, UHBVNL,
Panchkula.

**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS
EXAMINATION FOR ENGINEERING OFFICERS**

HARYANA POWER UTILITIES

PAPER-I

Time Allowed: 3 Hours

Max. Marks: 100

PART-A

(50 Marks)

(WORKS ACCOUNTS)

1. **Financial Hand Book No. 2- Punjab Financial Rules Vol.I (As applicable to Haryana State)**

Chapter-I	Definitions
Chapter-II	General Principles and Rules (except Rules 2.5, 2.11 to 2.13, 2.18, 2.25 to 2.28, 2.33 to 2.40, 2.42 & 2.45 and the later part of Annexure-B pertaining to Revenue and its schedule).
Chapter-IX	Miscellaneous Charges, Section-I Refund, Rules 9.1 to 9.3 only.
Chapter-XVI	Works, Section-III-Public Buildings and land- Rule 16.7

2. **Financial Hand Book No.-3 –Departmental Financial Rules (As applicable to Haryana State).**

Chapter-I	Introductory.
Chapter-II	General System of Accounts and Financial Control
Chapter-VI Stores	Rules 6.1 to 6.58 Instructions on form D.F.R. PW-11 & 14.
Chapter-VII	Works except rules 7.5, 7.98, 7.99 & 7.133 to 7.145.
Chapter-VIII	Accounts and Accounts returns of Sub-Divnl.and Divisional Offices (except Rule 8.7, 8.12 to 8.14, 8.26 to 8.27).

Instructions on Forms D.F.R. (P.W.) 20 & 30.

3. **Accounts Code Volume-III**

Chapter-I	General-Article 9 (Definitions only).
Chapter-II	Classification of Public Works Receipts and expenditure, except for Articles-10, 11, 13 to 17, 23 to 31, 33 to 36, 39, 43 to 46, 53, 63 & 64.
Chapter-III	Accounts to be kept in Public Works Offices, except for Section-10.
Chapter-IV	Accounts Returns rendered by Public Works Offices, except Articles 221 to 223.

4. **Maintaining Cash Book-** as per instructions on Commercial Accounting System issued vide Circular Memo No. 1145/1394-Ar.A.O./Commercial Accounting dated 24.10.1986 & CAO/Com-Accounts/2534/3333 dated 16.10.1990.

5. **Audit Code:-**

Section-IV-Chapter-VI- Works Audit.

- a) Scope of Audit-Article 214.
- b) Preliminary Audit-Article 215 to 228.

PART-B

(20 Marks)

6. **P.W.D. Code**

Chapter-II Paras 2.1 to 2.7, 2.21 to 2.29, 2.44 to 2.107, 2.109, 2.116 to 2.122, 2.126 to 2.133.

Chapter-IV Paras-4.1 to 4.9, 4.41 to 4.48 & 4.63.

Chapter-V Paras 5.1 to 5.8.

PART-C

(30 Marks)

7. Purchase Regulations of Nigams
8. Delegation of Powers of the concerned company

Allocation of Marks and No. of Questions

Part A	=	50 Marks
Part B	=	20 Marks
Part C	=	30 Marks
Total		100 Marks

Part-A

1	10 objective questions of 1 Mark each	10 Marks
2	2 question of 10 Marks each	20 marks
3.	Writing/maintaining Cash Book (for a given period of an Accounting Unit)	20 marks

Total 50 marks

Part-B

4.	5 Objective Questions of 1 Marks each:	5 Marks
5.	2 Questions (Out of two one question should have an alternative question)	15 Marks

Total 20 marks

Part-C

6.	2 Questions of 15 Marks each	Total 30 Marks
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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS
EXAMINATION FOR ENGINEERING OFFICERS**

HARYANA POWER UTILITIES

PAPER-II

(General Organization, Establishment Procedures and Service Rules)

Time: 3.00 Hrs.

Max. Marks: 100

PART-I

(60 Marks)

- 1 **Punjab Civil Services Rules Vol.I Part-I(As applicable to Haryana State).**
 - Chapter-II Definitions.
 - Chapter-III General conditions of Service Rules 3.1 to 3.4, 3.6, 3.8, 3.9(A), 3.10 to 3.26
 - Chapter-IV Pay rules 4.1, 4.4 to 4.9, 4.13 to 4.18, 4.20 to 4.25
 - Chapter-VII Dismissal, Removal and Suspension
 - Chapter-VIII Leave Rules 8.1 to 8.61, 8.113 to 8.128 & 8.130 to 8.140.
 - Chapter-IX Joining time Rules 9.5 to 9.16
 - Chapter-XII Record of service
- 2 **Punjab Civil Service Rules Vol.-II (As applicable to Haryana State)**
 - New Pension Rules as Published in 1951, Service qualifying for pension complete with the exception of Rules 3.15, 3.28, 3.29, 3.32 to 3.45
 - Chapter-IV Reckoning of service for pension
 - Chapter-V Different kinds of pensions etc.
 - Chapter-VI Amount of Pension
(excluding Section-II)
 - Chapter-IX Application for and Grant of Pensions
 - Appendix-1 Family Pension Scheme, 1964
- 3 **HSEB Provident Fund Regulations.**
- 4 **Punjab Civil Services Rules Vol-III(Travelling Allowance Rules/ Instructions) as applicable to Haryana State**
 - Rules: 2.15, 2.16, 2.19, 2.22, 2.24 to 2.29, 2.40, 2.42 to 2.45, 2.50, 2.51, 2.57, 2.59, 2.60, 2.64, 2.67, 2.73 to 2.75, 2.77, 2.80, 2.82, 2.83, 2.86, 2.100, 2.102, 2.105, 2.107 to 2.109 and instructions issued from time to time.

PART-B

(25 Marks)

1. **Punjab Budget Manual (As applicable to Haryana State):**
 - Chapter-I 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.

Budgetary Control (Suggested Book: Cost Accounting by Jain-Narang-Chapter 23):

Capital Budget, steps involved in comprehensive capital budgeting process and control over capital expenditure.

Objective of budgetary control, budgetary control and accounting preliminaries for the adoption of system of budgetary control, budgetary control and reporting control ratios, limitations of budgetary control.

Different types of budget, functional budgets, sales budget, material budget, purchase budget, direct labour budget, manufacturing over-head budget, admn. expenses budget, plant utilization budget, capital expenditure budget, cash/financial budget, performance budgeting and zero base budgeting.

3. **PFR Vol-I (As applicable to Haryana State)**
 - Chapter-XVII Budget

Part-C**(15 Marks)**

1. HSEB Manual of orders
Chapter-I, II & IX with Appendices
2. PWD Code Paras 1.32, 1.45 to 1.78, 1.131, 1.134, 1.154 to 1.160
Chapter-I
Chapter-III Complete
Chapter-IV 4.49 to 4.62
3. PFR Vol-I (As applicable to Haryana State)
Chapter-II 2.25 to 2.28 and 2.42 only.
Chapter-V Pay, Allowances & pensions, General Rules except 5.4, 5.5, 5.8 & 5.11.
Chapter-VI Pay, allowances etc. of Gazetted Govt. Servants (except Rule 6.4)
Chapter-VII Pay, allowances etc. of Establishment (except for Section-II-Alteration of
Establishment Rules 7.5 to 7.10.
Chapter-VIII Contingencies (Except Rule 8.19 to 8.21 & 8.23)
Chapter-X Loans and Advances Section-III only

ALLOCATION OF MARKS AND NUMBER OF QUESTIONS:

Part- A	60 Marks	
Part- B	25 Marks	
Part -C	15 Marks	
Total	100 Marks	
1.	10 Objective Questions of 1 Mark each	10 Marks
2.	2 Questions of 10 Marks. (Out of the two, one will have an alternative question for option with the candidates).	20 Marks
3.	Practical question on pension or leave with given data of service of an employee as required for the practical question.	10 Marks
4.	Practical question either on joining time or T.A. with given data for the practical question.	10 Marks
5.	5 Short Notes to be attempted out of 7 Nos of 2 Marks each	10 Marks
	Total	60 Marks

Part B

6.	5 Objective Questions of One Mark each	5 Marks
7.	5 definitions of budgetary terms as mentioned in the Budget Manual of 2 Marks each	10 Marks
8.	One question on syllabus regarding budget and budgetary control. (It will have an alternative question for option with the candidates).	10 Marks
	Total	25 Marks

Part C

9.	3 comments type questions of 5 Marks each	15 Marks
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Books recommended:

1. All the above books with upto date amendments issued by the State Government and adopted by the erstwhile HSEB/Nigams.
2. Budgetary Control (suggested book: Cost Accounting by Jain & Narang- Chapter 23).

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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS
EXAMINATION FOR ENGINEERING OFFICERS**

HARYANA POWER UTILITIES

PAPER-III

Time: 3 Hours

Max.Marks:100

- Note:** i) Part-A & D are compulsory for all
ii) Candidates are required to attempt Part-B or Part-C depending upon their deployment.

PART-A

(40 Marks)

1. E.B. Manual of Instructions
(Consumer and Stores Accounts) **Consumer Accounts** (Instructions No.1 to 15, 17 to 26, 39, 43 to 45, 47&48
Store Accounts (Amended Instructions No. 201 to 213, 222,224 & 225
2. Standing Orders issued by the Chief Auditor with regard to Audit Functions.
3. PWD Code:
Rules 4.15 to 4.20 & 4.27 to 4.40

PART-B

(For HVPNL & UHBVNL candidates)

(40 Marks)

1. HSEB Sales Manual(With upto date amendments/Sales circulars)
2. Tariff rates and their application(as circulated from time to time)
3. Abridged conditions of supply(Printed in HSEB Sales Manual and as amended upto date)
4. Duties & responsibilities of various functionaries for upkeep and maintenance of consumers accounts, as per instructions/circular(s)issued by erstwhile HSEB/Nigam.

OR

PART-C

(For HPGCL Candidates)

The Indian Boiler Regulation 1950(Same as per previous syllabus)

PART-D

(20 Marks)

Regulatory Affairs

- | | |
|----------------------------------|---|
| i) <u>For HVPNL Candidates</u> | i) Transmission License
ii) HERC guidelines relating to ARR
iii) HERC Tariff Regulations for Bulk Supply
iv) HERC Business Regulations[
v) Powers & Functions of HERC
vi) Open Access Regulation
vii) Computation of Transmission |
| ii) <u>For UHBVNL candidates</u> | i) Distribution & Retail Supply License.
ii) HERC guidelines relating to ARR
iii) HERC Tariff Regulations.
iv) Powers & Functions of HERC. |

- iii) For HPGCL Candidates
- v) Cost of service for Distribution & Retail Supply & FSA Computation.
 - vi) Open Access Regulation
 - vii) HERC Business Regulations
 - i) Computation of cost of generation as per HERC/CERC/CEA guidelines.
 - ii) Matters relating to computation of specific Oil & Coal Consumption.
 - iii) Salient features of PPAs.
 - iv) HERC Tariff Regulation.
 - v) Power & Functions of HERC.

Allocation of Marks and No. of Questions:

Part A = 40 Marks
 Part B or C = 40 Marks
 Part-D = 20 Marks
Total 100 Marks

Part-A

- | | | |
|---------------|---|-----------------|
| 1. | 5 Objective Questions of one Marks each | 5 Marks |
| 2. | 3 No. Questions (Out of three one Question will have an Alternative Question) | 35 Marks |
| Total: | | 40 Marks |

Part-B&C

- | | | |
|---------------|---|-----------------|
| 3. | 5 Objective Questions of One Mark each | 5 Marks |
| 4. | 3 No. Questions (Out of three one Question will have an Alternative Question) | 35 Marks |
| Total: | | 40 Marks |

Part-D

- | | | |
|---------------|---|-----------------|
| 5. | 5 Objective Questions of one Marks each | 5 Marks |
| 6. | 2 No. Questions | 15 Marks |
| Total: | | 20 Marks |

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**REVISED SYLLABUS FOR DEPARTMENTAL ACCOUNTS
EXAMINATION FOR ENGINEERING OFFICERS**

HARYANA POWER UTILITIES

PAPER-IV

Time: 3 Hours

Max.Marks:100

PART-A

(50 Marks)

1. Industrial Disputes Act,1947(as amended):
Chapter-I
Chapter-II-Sections 3 to 7, 7A, 7B & Chapter II-A
Chapter-IV-Section 11-A, 17,17A,17B,18,19 & 20
Chapter-V, V-A, V-C
Chapter-VI
Chapter VII-Section 32 to 36
(alongwith schedules)
2. HSEB Employees(Punishment & Appeal)
Regulations,1990 (with amendments)
3. HSEB Employees(Conduct)Regulations,1984 (with amendments)
4. Factories Act,1948(as amended)
5. Indian Electricity Act,2003

PART-B

(50 Marks)

1. Payment of Wages Act,1936(as amended):
Sections 1 to 13, 13A, 15 to 17A, 20, 23,25 & 25A
2. Workmen's(Compensation Act,1923(as amended)
Chapter-1
Chapter-II: Sections 3 to 5,8 to 14,16,17,18A
Chapter-III: Sections 21 to 31
(alongwith schedules)
- 3 A. The Employees Provident Funds & Misc. Provisions Act,1952 (as amended):
Sections:
1,2,2S,5,6,6A,6C,7,7A,8A,9,10,11,12,14,14A,14AA,14AB,14AC,14B,14C,15,16,16A,17
& 19A
Alongwith schedules.
- 3B: The Employees Provident Funds Scheme, 1952 (as amended)
Chapters-I, IV, V,VI,VIII & IX
4. Indian Contract Act
5. Sales of Goods Act.
6. Reform & Restructuring Act, 1998
7. Companies Act, 1956
Part- I(Sections 1 to 10F)
Part-II (Section 11 to 54)

Allocation of Marks and No. of Questions:

Part A = 50 Marks

Part B = 50 Marks

Part-A

- | | | |
|----|---|----------|
| 1. | 10 Objective questions of One Mark each | 10 Marks |
| 2. | 4 Questions of 10 Marks each | 40 Marks |

Total 50 Marks

Part-B

- | | | |
|----|---|----------|
| 3. | 10 Objective questions of One Mark each | 10 Marks |
| 4. | 4 Questions of 10 Marks each | 40 Marks |

Total 50 Marks

Books Recommended: Bare Acts & Regulations

CAO/HVPNL

CAO/HPGCL

CAO/UHBVNL

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