

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

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. DHBVNL Procurement Manual

8. Delegation of Powers.

Allocation of Marks and No. of Questions

Part A = 50 Marks

Part B = 20 Marks

Part C = 30 Marks

Total 100 Marks

Part-A

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|----|--|----------|
| 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

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| 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

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| 6. | 2 Questions of 15 Marks each | Total 30 Marks |
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**DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED
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 **HVPNL Provident Fund Trust Rules, 2006**
- 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.
2. **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

Part-A

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| 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**

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| 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**

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| 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/HVPL/DHBNL.
2. Budgetary Control (suggested book: Cost Accounting by Jain & Narang- Chapter 23).

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Part-B

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-C

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

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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

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

Total 50 Marks

Part-B

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|----|---|----------|
| 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

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