

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

**DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED**

**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. DHBVNL Procurement Manual.
2. Delegation of Powers.
3. Banking Instructions

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

Part-A	60 Marks
Part-B	40 Marks
<b>Total</b>	<b>100 Marks</b>

**PART-A**

- |    |  |                 |
|----|--|-----------------|
| 1. | 10 Objective questions of 1 Mark each  | 10 Marks        |
| 2. | One Question of 15 Marks   | 15 Marks        |
| 3. | Three Questions<br>(Out of 3, one Question will have an alternative question of equal Marks) | 35 Marks        |
|    | <b>Total</b>   | <b>60 Marks</b> |

**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        |
|    | <b>Total</b>  | <b>40 Marks</b> |

**Chief General Manager/Accounts  
DHBVNL, Hisar**

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

**DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED**

**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

HVPNL Employees Provident Fund Trust Rules, 2006
  
  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. DHBVN Employees (Punishment and Appeal) Regulations, 2006.
  2. DHBVN Employees (Conduct) Regulations, 2006.
  3. DHBVNL Employees Annual Confidential Report Regulation-2006
  4. HVPNL Employees Provident Fund Trust Rules, 2006

**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>
		<b><u>100 Marks</u></b>

**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
	<b>Total</b>	<b>75 Marks</b>

**Part-B**

4.	5 Objective Questions of 1 Mark each	5 Marks
5.	Two Questions of 10 Marks each	20 Marks
	<b>Total</b>	<b>25 Marks</b>

**Chief General Manager/Accounts  
DHBVNL, Hisar**

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

**DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED**

**PAPER-III**

**Time Allowed: 3 Hours**

**Max.Marks: 100**

**PART-A**

**(40 Marks)**

1. E.B. Manual of Instructions(Store & banking only)
2. HSEB/ DHBVNL 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 Elec. Branch

**PART-C**

**(30 Marks)**

**REGULATORY AFFAIRS.**

- 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.

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

Part-A	40 Marks
Part-B	30 Marks
Part-C	30 Marks
<b>Total</b>	<b>100 Marks</b>

**PART-A**

- |    |  |                 |
|----|--|-----------------|
| 1. | 10 Objective questions of 1 Mark each  | 10 Marks        |
| 2. | 3 Questions of 10 Marks each<br>(out of 3, one will have an<br>alternative question) | 30 Marks        |
|    | <b>Total</b>   | <b>40 Marks</b> |

**PART-B**

3.	5 Objective Questions of 1 Mark each	5 Marks
4.	2 Questions	25 Marks
	<b>Total</b>	<b>30 Marks</b>

**PART-C**

5.	3 Questions of 10 Marks each	<b>Total</b>	<b>30 Marks</b>
----	------------------------------	--------------	-----------------

**Chief General Manager/Accounts  
DHBVNL, Hisar**

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

**DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED**

**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
<b>Total</b>	<b>100 Marks</b>

**PART-A**

- |    |                              |                 |
|----|------------------------------|-----------------|
| 1. | 2 Questions of 10 Marks each | <b>20 Marks</b> |
|----|------------------------------|-----------------|

**Part-B**

- |    |  |                 |
|----|--|-----------------|
| 2. | 10 Objective questions of One Mark each  | 10 Marks        |
| 3. | 4 Questions of 10 Marks each<br>(Out of 4, one shall have an alternative Question) | 40 Marks        |
|    | <b>Total</b>   | <b>50 Marks</b> |

**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        |
|    | <b>Total</b>   | <b>30 Marks</b> |

**Books Recommended:**

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

**Chief General Manager/Accounts  
DHBVNL, Hisar**