

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

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 |

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

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

**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. DHBVNL Employees (Punishment and Appeal) Regulations, 2006
 7. HVPNL Employees Provident Fund Trust Rules, 2006
 8. DHBVNL Employees (Conduct) Regulations, 2006.
 9. DHBVN Employees Annual Confidential Report Regulation-2006
 10. GPF & Pension Trust Rules.
-

BOOKS RECOMMENDED:

1. CSR Vol-I, II, III.
2. P.F.R. Vol-I.
3. DHBVNL Employees (Punishment and Appeal) Regulations, 2006
4. HVPNL Employees Provident Fund Trust Rules, 2006.
5. DHBVNL Employees (Conduct) Regulations, 2006.
6. GPF & Pension Trust Rules.
7. DHBVN Employees Annual Confidential Report Regulation-2006

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 |

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

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

**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. | DHBVNL Procurement Manual | 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. DHBVNL Procurement Manual.
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

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

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

**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 |

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

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED
PAPER-V Revenue Accounts, Internal Audit and Regulatory Affairs

Time: 3 hours

Max. Marks: 100

Part –A

(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 receipts and audit of stores accounts. | |

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

Part- B

(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 circulated by the Nigams.

PART-C

(15 Marks)

Regulatory Affairs

- 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.

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.

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