

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

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

PAPER-I

Time Allowed: 3 Hours

Max. Marks: 100

Works Accounts

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

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| 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)**

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| 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)**

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| 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.

Allocation of Marks & No. of Questions.

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| 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. | 15 Marks |

**Chief General Manager/Accounts
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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

HVPNL Employees Provident Fund Trust Rules, 2006

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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PAPER-III

Time Allowed: 3 Hours

Max. Marks: 100

PART-A

(50 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. 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)

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) 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.

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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PAPER-IV

Time Allowed: 3 Hours

Max. Marks: 100

Part-A

(70 Marks)

Commercial Book – Keeping

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| 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

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

**Revised Syllabus for Departmental Accounts Examination for
Ministerial Establishment (Store Personnel)**

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITEE

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.

DHBVNL Procurement Manual including its schedules and annexures.

Allocation of Marks and Questions.

Part –A = 75 Marks
Part –B = 25 Marks

Part –A

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

Part –B

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|----------------|------------------------------|-----------------|
| 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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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. DHBVNL Employees (Punishment and Appeal) Regulation, 2006
3. DHBVNL Employees (Conduct Regulations), 2006.
4. DHBVNL Employees Annual Confidential Report Regulation – 2006.

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

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

Part –B

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

Part –C

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

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