



KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under the Companies Act, 1956)

Reg. Office: Vydyuthi Bhavanam, Pattom, Thiruvananthapuram - 695 004, Kerala.

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Abstract

Establishment – Revision of syllabus for the by-transfer (in-service quota) appointment to the post of Divisional Accounts Officer – Replacement of outdated topics with Goods & Services Tax Act (GST) – Sanctioned – Orders issued.

Corporate Office (Administration)

B.O. (FTD) No. 611/2021 (Estt.II/4281/2013) Dated, Thiruvananthapuram 13.08.2021

- Read: 1. B.O. (DF) No. 1552/2017 (Estt.II/4281/2013) dated 17.06.2017.
2. Office Order [D(F) No. 2035/2019 (Estt.II/4281/2013)] dated 18.11.2019.
3. Report No. CIA/Gnl/Syllabus/2019-20 dated 18.02.2020 of the Committee.
4. Note No. Estt.II/4281/2013 dated 02.03.2020 of the Secretary (Admn.) submitted to the Full Time Directors (Agenda 27/3/2020).
5. Letter No. Estt.II/4281/2013 dated 04.03.2020 of the Secretary (Admn.) to the Secretary, Kerala Public Service Commission.
6. Letter No. A3-3/50007/2018-KPSC dated 29.06.2021 of the Secretary, Kerala Public Service Commission.
7. Note No. Estt.II/4281/2013 dated 12.07.2021 of the Secretary (Admn.) submitted to the Full Time Directors (Agenda 2/8/21).

ORDER

As per Board Order read as 1st above, KSEB Limited had modified the recruitment rules to the post of Divisional Accounts Officer through by-transfer (in-service quota) appointment. However, shortly after this, a few topics included in Paper III (Direct & Indirect Taxes) of the syllabus of examination became outdated with the enactment of Goods & Services Tax Act. Therefore, as per Office Order read as 2nd above, a Committee was constituted with the following members for the purpose of revision of syllabus.

- i. Smt. Lekha G, Chief Internal Auditor as Chairperson.
- ii. Sri. Anil Rosh T.S, Dy. Chief Accounts Officer, O/o the Financial Adviser as Member.
- iii. Sri. Satheesan E.N, Assistant Finance Officer, O/o the Financial Adviser as Member.

The Committee, as per report read as 3rd above recommended to modify the syllabus for Paper III (Direct & Indirect Taxes) as follows:

Existing syllabus for Paper III (Direct & Indirect Taxes)

- (A) Income Tax Act, 1961 (40 marks)
- (B) Service Tax (30 marks)
- (C) Introduction of Customs, Central Excise, Central Sales Tax, KVAT & WCT (30 marks).

Suggested syllabus for Paper III (Direct & Indirect Taxes)

- (A) Income Tax Act, 1961 (40 marks)
- (B) Goods & Services Tax Act (60 marks)

Detailed syllabus for Part (B) Goods & Services Tax Act

1. Introduction to GST including constitutional aspects.
2. Definitions of various terms under:
 - i. The Central Goods & Services Tax Act 2017 and Rules thereunder.
 - ii. The Kerala State Goods & Services Tax Act 2017 and Rules thereunder.
 - iii. The Integrated Goods & Services Tax Act 2017 and Rules thereunder.
3. Various concepts under GST including Composite and Mixed supplies, Inter State & Intra State supplies, exemptions under GST, determination of nature of GST to be levied – IGST, SGST, CGST & Cess and Reverse Charge mechanism.
4. HSN (Harmonised System of Nomenclature) and SAC (Service Accounting Code).
5. Time and value of supply.
6. Tax Structure – Basic Rates and Special Rates.
7. Computation of GST liability.
8. Various procedures under GST including registration, composition scheme, documents to be issued under GST Acts under various situations, maintenance of Books of Accounts, remittance of GST including TDS, filing of Periodic Returns and Annual Returns, TDS, job work, Input Tax Credit, E-way bill, Refund, Audit, Scrutiny and Assessment.
9. Penal provisions under GST.

Note:- Any amendments introduced under the above Acts or Rules during the period up to 31st March of the previous financial year or 6 months before the date of examination, whichever is earlier, shall be applicable.

The Full Time Directors in the meeting held on 03.03.2020 approved the revision of syllabus as recommended by the Committee. Therefore as per letter read as 5th above, concurrence of the KPSC was sought for the revision of syllabus. As per letter read as 6th above, the Secretary, KPSC informed that the Commission had approved the proposal of KSEB Limited to revise the syllabus, and requested to issue necessary order and to make available the order to the KPSC at the earliest. As ordered by the Chairman & Managing Director, the matter was again placed before the Full Time Directors as per note read as 7th above.

Having examined the matter in detail, the Full Time Directors in its meeting held on 04.08.2021 resolved to accord sanction for revising the syllabus for by-transfer (in-service quota) appointment to the post of Divisional Accounts Officer (by replacing the outdated topics in Paper III with GST) as decided in the FTD meeting dated 03.03.2020 and approved by the KPSC as per letter dated 29.06.2021.

The revised syllabus is appended as Annexure to this Board Order.

Orders are issued accordingly.

By Order of the Full Time Directors,
Sd/-
Lekha G
Company Secretary I/C

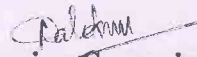
To

The Chief Engineer (HRM)

Copy to:

1. All Chief Engineers.
2. The Financial Advisor / Chief Internal Auditor.
3. The Company Secretary-in-charge / Chief Public Relations Officer.
4. The Chief Personnel Officer / Legal Adviser & Disciplinary Enquiry Officer.
5. T.A to the [Chairman & Managing Director / Directors (D, IT & HRM) / (Trans. & System Operation) / (Gen. Civil) / (Gen. Ele. & SCM) / (Planning & Safety)] / P.A to the Director (Finance).
6. Sr.CA to the Secretary (Administration) / Sr.CA to the Chief Vigilance Officer.
7. Stock File.

Forwarded / By Order


Senior Superintendent



Annexure to B.O. (FTD) No. 611/2021 (Estt.II/4281/2013) dated 13.08.2021

Appointment to the post of Divisional Accounts Officer through by-transfer (inservice quota) appointment will be through a competitive and qualifying examination conducted by the Kerala Public Service Commission, comprising the following papers.

Sl. No.	Subjects/Paper	Maximum marks	Paper wise minimum marks required for a pass	Paper wise minimum percentage	Duration of the examination
I	Financial & Cost Accounting	100	35	35	75 minutes
II	Corporate Laws	100	35	35	75 minutes
III	Direct and Indirect Taxes	100	35	35	75 minutes
IV	Electricity Act, Kerala Electricity Supply Code, Regulations & PWD Code	100	35	35	75 minutes
	Total	400			

However aggregate marks required for a candidate to pass the examination shall be 160 marks out of 400 marks, i.e., 40%. The examination shall be conducted with single OMR examination with negative marks. Negative marks shall be 1/3rd of the mark of the question. The upper age limit to appear for the examination shall be 50 years.

A candidate passing the examination under this category shall be required to undergo a comprehensive training for a period of 9 months. Considering the significance and responsibilities of Divisional Accounts Officer in the service of KSEB Limited, the training may be highly comprehensive covering areas like Accounting Standards, various software in use in KSEBL, KSEB Manuals, KPW Codes, KSR, etc.

The detailed syllabus for the examination is as follows:

Paper I. Financial & Cost Accounting (100 marks)
(Level of knowledge – Degree level)

(A) Financial Accounting (50 Marks)

- a. Concepts & conventions of accounting.
- b. Distinction between capital and revenue.
- c. Double entry system, books of prime entry, subsidiary books, cash book, ledgers, trial balance.
- d. Rectification of errors, opening entries, transfer entries, adjustment entries, closing entries.
- e. Depreciation & amortization – methods of depreciation & accounting.
- f. Bank reconciliation statements.
- g. Preparation of financial statements of companies – profit and loss accounts, balance sheet and cash flow statements.

(B) Basics of Accounting Standards (20 Marks)

(C) Cost Accounting (30 Marks)

- a. Cost Accounting Vs Financial Accounting.
- b. Elements of Cost & Accounting.
 - i. Materials
 - ii. Labour
 - iii. Direct expenses
 - iv. Overheads
- c. Preparation of cost sheets.
- d. Budgets & Budgetary Control.
- e. Companies (Cost Records & Audit) Rules 2014.

Paper II. Corporate Laws (level of knowledge – basic)

(A) Companies Act 2013 and Rules (50 Marks)

- a. Preliminary – definition, types of companies.
- b. Incorporation of a company.
- c. Registration of charges.
- d. Management and Administration.

- e. Accounts of companies.
- f. Audit and Auditors.
- g. Appointment and qualification of Directors.
- h. Meetings of the Board and its powers.

(B) Commercial Laws (50 Marks)

- a. The Indian Contracts Act, 1872.
- b. Industrial Disputes Act, 1947.
- c. Trade Unions Act, 1926.
- d. Workmen's Compensation Act, 1923.

Paper III. Direct and Indirect Taxes (level of knowledge – working knowledge)

(A) Income Tax Act, 1961 (40 Marks)

- a. Basic concepts and definitions.
- b. Basis of charges, rates applicable for different types of assesses.
- c. Concept of previous year and assessment year.
- d. Residential status and scope of total income, income received / deemed to be received / accrued or arisen /deemed to accrue or arise in India.
- e. Heads of income and computation of income from salary & income from business.
- f. Deduction from gross total income, rebate and reliefs.
- g. Tax deduction at source, tax collection at source, recovery and refund of tax, advance tax, refunds – filing of TDS returns.

(B) Goods & Services Tax Act (60 Marks)

- a. Introduction to GST including constitutional aspects.
- b. Definitions of various terms under:
 - i. The Central Goods & Services Tax Act 2017 and Rules thereunder.
 - ii. The Kerala State Goods & Services Tax Act 2017 and Rules thereunder.
 - iii. The Integrated Goods & Services Tax Act 2017 and Rules thereunder.
- c. Various concepts under GST including Composite and Mixed supplies, Inter State & Intra State supplies, exemptions under GST, determination

- of nature of GST to be levied – IGST, SGST, CGST & Cess and Reverse Charge mechanism.
- d. HSN (Harmonised System of Nomenclature) and SAC (Service Accounting Code).
 - e. Time and value of supply.
 - f. Tax Structure – Basic Rates and Special Rates.
 - g. Computation of GST liability.
 - h. Various procedures under GST including registration, composition scheme, documents to be issued under GST Acts under various situations, maintenance of Books of Accounts, remittance of GST including TDS, filing of Periodic Returns and Annual Returns, TDS, job work, Input Tax Credit, E-way bill, Refund, Audit, Scrutiny and Assessment.
 - i. Penal provisions under GST.

Note:- Any amendments introduced under the above Acts or Rules during the period up to 31st March of the previous financial year or 6 months before the date of examination, whichever is earlier, shall be applicable.

Paper IV. Electricity Act, Kerala Electricity Supply Code, Regulations & PWD Code (Level of knowledge – basic)

(A) Electricity Act 2003 (30 marks)

- a. Preliminary – National Electricity Policy and Plan – Generation of Electricity, Licensing, Transmission of Electricity, Distribution of Electricity, Tariff – Regulations – Determination of Tariff – Bidding – Procedure for Tariff Orders – Provision of Subsidy.
- b. Central Electricity Authority (CEA) Constitution & Functions.
- c. Regulatory Commissions Central Commission – Constitution & Functions State Commission – Constitution & Functions.
- d. Appellate Tribunal for Electricity – Establishment of Appellate Tribunal Appeal to Appellate Tribunal. Procedure & Powers of Appellate Tribunal.
- e. Investigation and Enforcement (Sections 126 to 130).
- f. Offences and Penalties.
- g. Special Courts.
- h. Protective Clauses.
- i. Power to make rules and regulations.

(B) Supply Code 2014 & Regulations (40 Marks)

- a. **Supply Code – 2014**
General conditions of supply of electricity.
Security deposit for electricity charges and meter.
Metering.
Billing and mode of payment.
Disconnection, dismantling and reconnection.
- b. **Central Electricity Authority (Installation and operation of Meters) Regulations, 2006.**
- c. **Kerala State Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Electricity Ombudsman), Regulations 2005.**

(C) PWD Account Code & Department Code (30 Marks)**(a) Account Code**

- i. Chapter 10 - Works Accounts
- ii. Chapter 11 - Lump sum contracts
- iii. Chapter 15 - Deposits

(b) Department Code

- i. Chapter 2 - Works
- ii. Chapter 4 - Miscellaneous rules regarding office work excluding Accounts Procedure.
