

No. 14/30/2021-1FA

From

The Additional Chief Secretary to Government of Haryana,
Finance Department.

To

1. All the Administrative Secretaries to Government Haryana.
2. All Heads of Departments, Commissioners of Divisions, All Deputy Commissioners and Sub Divisional Officers (Civil) in Haryana.
3. All the Managing Directors, Chief Administrators of Board/Corporations of State of Haryana.
4. The Registrar, Punjab and Haryana High Court, Chandigarh and All District & Session Judges in Haryana.
5. All the Registrar of the Universities in State of Haryana.

Dated

Subject:- Instructions for conducting Haryana State Subordinate Accounts Services (HSAS) Examination, Part-I and Part-II (Ordinary Branch).

Sir,

I am directed to invite a reference to this office letter No. 14/30/2021-1FA, dated 16.07.2021 vide which Government had issued revised Regulations which were challenged vide CWP No. 18507 of 2021 titled as Amit and others v/s State of Haryana and others in Hon'ble Punjab and Haryana High Court to quash the Regulations dated 16.07.2021 stated to be contrary to the Haryana State Subordinate Accounts Service (Group-C) Rules, 2013. Accordingly, Rules namely Haryana State Accounts Subordinate (Group-C) Service Rules, 2022 have been notified vide FD Notification No. G.S.R.144/Const./Art.309/2022, dated 13.12.2022.

Now, Government has decided to issue necessary instructions regarding conducting of Haryana State Accounts Services (HSAS) Examination (Part-I and Part-II), which are enclosed herewith. Further, SAS Examination in future will be conducted as per guidelines (Annexure I and II) mentioned in the said instructions strictly.

You are requested to bring this instruction to the notice of all employees under your control.



Superintendent Finance Accounts,
for Additional Chief Secretary to Government of Haryana,
Finance Department.

Endst. No. 14/30/2021-1FA

Dated 06.02.2023

A copy alongwith enclosure is forwarded to the following for information and further necessary action:-

1. Director General, Treasuries and Accounts Department, Haryana, Chandigarh.
2. Principal, Accounts and Training Institute, Haryana, Sector-5, Panchkula.


Superintendent Finance Accounts,
for Additional Chief Secretary to Government of Haryana,
Finance Department.

CC:-

In-charge, Computer Cell (FD)

(Regulations for conducting of Haryana State Accounts Services Examination)

In order to maintain the requisite standard of the technical expertise for accounting work in the Departments/Organizations, the Haryana Government shall hold the Haryana State Accounts Services Examination consisting of Part-I and Part II to meet the demands of the qualified trained Accounts personnel in the Departments/Organizations under the control of the State Government. The said examination shall be conducted as per following norms: -

1. The Examination shall be got conducted from any Institute/ Department/University or any other Agency at such time as may be decided by the Finance Department from time to time.
2. The examination shall consist two parts, namely Haryana State Accounts Services Examination Part I and II.
3. (a) Subject to other conditions prescribed in these instructions/norms, regular employees of Organizations working on a post of Group B or C or equivalent post, possessing a bachelor degree or its equivalent and having rendered minimum 3 years' regular satisfactory service on any of the Group B and/or C post shall be eligible to appear in this examination.

“Organization” means and includes all Departments of Haryana Government, Statutory Bodies. It also includes Universities, Boards, Corporations, Federations, Authorities wholly owned and controlled by the State Government.

Exception- The employees of Constitutional Bodies namely, Haryana Vidhan Sabha, Haryana Public Service Commission, Punjab and Haryana High Court/District Courts etc. who want to appear in the Haryana State Accounts Services Examination, may be allowed subject to the condition that they shall submit an affidavit to the effect that they will not lay any claim for appointment to the Haryana State Accounts Subordinate “Group C” Service Cadre on the basis of their participation and successfully passing the examination. Further their appointment will be subject to the vacancies existing in their respective organization. Result of such candidates will be declared separately.

Explanation:

- (i) “wholly owned” means an entity which is percent (100%) owned by the Haryana Government.
- (ii) “controlled” means an entity which is controlled by the Haryana Government, whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budget, sanction for the creation or filling up of particular posts, or the enactment of leave, pension or similar rules.

- (iii) Employees of only those organizations will be eligible to appear in this examination whose entity is covered under both above (i) and (ii) explanations.
4. (a) On forwarding the application form of an employee for appearing in the examination, the concerned Head of the Organization shall certify that: -
- (i) The candidate is efficient and is likely to pass the examination.
- (ii) The integrity of the candidate is above board as per instructions issued by the CS vide No. 2759-4GHI-73/12854, dated 21.05.1973 and further amended from time to time.
- (iii) The candidate has obtained 70% or more reports of "Good" or above grading during the last ten years or actual service if less than ten years.
- (b) Head of Universities/Boards/Corporations/Federations/ Authorities will also certify that the organization is wholly owned (100%) and controlled by the State Govt. as per explanation mentioned in para 3 of the Regulation.
5. Employees regularized under the State Government Policy No. 6/7/2014-1GSI, dated 16.06.2014, 18.06.2014, 07.07.2014 and 28.07.2014 shall be allowed to participate in the examination on provisional basis. However, it is made clear that mere participation in the slated written examination shall not create any right in equity so as to claim benefit thereof, in case candidates otherwise fail in SLP No. 31566 of 2018 titled as State of Haryana and others v/s Yogesh Tyagi and others pending before the Hon'ble Supreme Court of India in the matter of regularization of their services. Such candidates on passing of examination will not be considered for appointment on the post of Section Officer till the SLP attains finality.
6. If eligibility of any candidate is doubtful or subject to any proceedings/orders of any court of law, he/she shall not be eligible for this examination.
7. The Administrative Secretary to Government of Haryana, Finance Department reserves the right to reject any application for appearing in the examination by giving duly recorded reasons thereof.
8. The candidates who have not passed Part-1 of the Examination shall not be eligible to appear in the Part-II of the examination.
9. The maximum number of chances for passing the two parts of the examination shall be rigidly limited to six chances of which not more than four chances may be taken for passing Part-I of the examination:


Provided that if any employee fails to appear in the examination due to the circumstances beyond his control, the Administrative Secretary, Finance Department, at his discretion, may grant one extra attempt on compassionate ground.

Provided further that those candidates who have already applied for SAS Part-II Examination in the year 2021 and who have already availed six or more chances in both parts of SAS Examination, they will be allowed to appear in two consecutive chances. No further opportunity will be given to them.

10. In order to pass the examination, a candidate must obtain not less than 45 percent marks in each subject and 50 percent in the aggregate of all the subjects in each part of the examination. Candidates who obtain 60 percent marks or more in any subject will not be required to reappear in that subject.

Provided that the condition mentioned above regarding obtaining the passing marks shall not be applicable on those candidates who have already passed SAS, Part-I and also applied for SAS Part-II in the year 2021. For such candidates, the conditions mentioned in the Regulations of 1987 of securing pass marks shall be applicable i.e. "in order to secure a pass, a candidate must obtain not less than 40 percent marks in each subject and 45 percent in aggregate in all the subjects."

11. A candidate failing to secure 20 percent marks in the aggregate shall be debarred from appearing in the examination for two chances.
12. Each Candidate shall pay the prescribed fees as notified while inviting the application. The fee once paid shall not be refunded in any case.
13. The syllabus for the examination is appended to these regulations as Annexure II. Candidates may bring their own books, as prescribed in the syllabus where papers are allowed to be answered with the aid of books.
14. Prescribed application form for appearing in the State SAS Examination will be made available at E-GRAS Portal in due course. The application form duly filled in all respect along with acknowledgement of requisite fee deposited; required documents and particulars should be submitted through the Head of the Departments/Organization of the employee who will send his form along with his recommendations to the Director, Treasuries & Accounts Department, Haryana so as to reach it by the last date that may be fixed.
15. Appointment of successful candidates shall be subject to the provisions laid down in Haryana State Accounts Subordinate (Group C) Service Rules, 2022.
16. The requisite documents/certificates of the candidates will be verified after qualifying the SAS Part-II examination. If any facts of a candidate are found incorrect at any stage, his/her candidature is liable to be cancelled.


Superintendent Finance Accounts
for Additional Chief Secretary to Government of Haryana,
Finance Department

SYLLABUS FOR HARYANA STATE ACCOUNTS SERVICES EXAMINATION**(PART-I)**

S.No.	Subject	Topics/Books prescribed
1	Précis & Drafting (Without Books) Hours : 3 Marks : 100	1. English (i) Letter Writing (ii) Grammar (iii) Translation from English to Hindi 2. Hindi (i) Letter Writing (ii) Précis Writing (iii) Translation from Hindi to English 3. Knowledge of administrative terminology.
2	Commercial Book Keeping (Elementary) (Without Books) Hours : 3 Marks : 100	1. Book Keeping upto trial balance 2. Trading, Profit & Loss Accounts and balance sheet 3. Correction of errors 4. Depreciation, Sinking Fund, Reserve funds 5. Bills of exchange, Promissory Notes & cheques 6. Account Current, Average due date. 7. Self-balancing ledger 8. Capital & Revenue Receipts and payments Accounts income and expenditure and accounts. 9. Manufacturing & Working Accounts 10. Cost Accounts 11. Double Accounting System Note:- At least 50% questions would be practical.
3	Civil Services Rules (with books/ Notification) Hours : 3 Marks : 150	1. Haryana Civil Services (General) Rules, 2016 and as amended from time to time. 2. Haryana Civil Services (Pay) Rules, 2016 with Haryana Civil Services (Revised Pay) Rules, 2016 and Haryana Civil Services (ACP) Rules, 2016 and as amended from time to time. 3. Haryana Civil Services (Allowances) Rules, 2016 and as amended from time to time. 4. Haryana Civil Services (Leave) Rules, 2016 and as amended from time to time. 5. Haryana Civil Services (GPF) Rules, 2016 and as amended from time to time. 6. Haryana Civil Services (Pension) Rules, 2016 and as amended from time to time. 7. Haryana Civil Services (Government Employee Conduct) Rules, 2016 and as amended from time to time. 8. Haryana Civil Services (Punishment & Appeal) Rules, 2016 and as amended from time to time. Note:- At least 50% questions would be practical.

<p>4</p>	<p>Audit & Financial Regulation (with books)</p> <p>Hours : 3</p> <p>Marks : 150</p>	<p>(i) An introduction to Indian Govt. Accounts & Audit excluding (Chapter 5 , 8 to 10, 12, 13, 18, 26 to 29, 32, 33, 34)</p> <p>(ii) Govt. Accounting Rules, 1990 (excluding Appendix 3 and 4)</p> <p>(iii) List of Major and Minor Heads</p> <p>(iv) PFR Vol 1 Chapter I, II (excluding section VI) IV, V,VI,VII (excluding Section IV) VIII, IX, X, XII, XIII (excluding Section IV), XV, XVII, XVIII and XIX.</p> <p>Note 1: Candidate will be expected to prepare salary bill to test their up to date knowledge on the admissibility of pay and allowances etc. deductions due on account of income tax and other such compulsory/ optional recoveries and classification thereto.</p> <p>Note:-Atleast 50% questions would be practical.</p>
<p>5</p>	<p>Local Rules & Public Works Account Code (with Books)</p> <p>Hours : 3</p> <p>Marks : 100</p>	<p>(i) Punjab Financial Hand Book No.3 Departmental Financial Rules relating to Public Works Department & Forest Department. Chapters, I, II (A-C) III, V, VI & VII.</p> <p>(ii) Haryana PWD Code Chapters 6 (para 6.17 only), 8 to 19, 21, 24 to 28</p> <p>(iii) Account Code Vol-III, Chapter I, II, III (Section 1,2,3,5 & 6)</p> <p>(iv) Haryana Civil Services (TA) Rules, 2016 and as amended from time to time.</p> <p>Note:-Atleast 50% questions would be practical.</p>

PART II (ORDINARY BRANCH)

Sr. No.	SUBJECT	TOPICS/ BOOKS PRESCRIBED
1.	Budget & Treasury Rules (with Books) Hours : 3 Marks : 150	(i) Punjab Budget Manual (Excluding Appendix B, C, D, E and K). (ii) Punjab Treasury Rules & Subsidiary Treasury Rules, Vol. I (Excluding Chapter V, VII & VIII). (iii) Punjab Treasury Rules & Subsidiary Treasury Rules, Vol. II (Appendix C only). (iv) Punjab Financial Rules Vol II [Appendix 2 (Part I only), 5, 6, 9 14 and 18]. Note:- 1. Atleast 50% questions would be practical. 2. Students would be conversant with the constitutional provisions relevant to budget and finance.
2.	Company Law and Allied Acts (Elementary with bare acts) Hours : 3 Marks : 150	Elementary knowledge (with upto date amendments) of the: - (a) Companies Act, 2013 (Share Capital & Debenture, borrowing powers, Powers of Directors, Accounts and Audit Returns) (b) Indian Contract Act (c) Payment of Gratuity Act (d) Minimum Wages Act (e) Payment of Wages Act (f) Workman Compensation Act (g) Employees Provident Fund Act (h) Maternity Benefit Act, 1961 (i) The Rights of Persons with Disabilities Act, 2016
3.	Advanced Accountancy (Without Books) Hours : 3 Marks : 150	Advanced study of topics prescribed for Book-keeping in Part-1 examination of SAS syllabus and; 1. Joint Stock Company Accounts including final Accounts of Govt. Companies. 2. Hire Purchase Accounts 3. Branch & Departmental Accounts
4.	Cost Accounts & Financial Management (Without Books) Hours : 3 Marks : 150	(1) Element of cost material, labour and over-head & their control (2) Method of costing job (including batch processing) (3) Reconciliation between cost and Financial Accounts (4) Function & importance of Financial Management (5) Management of working capital (6) Arrangements of finances (7) Cash/fund flow statements (8) Inventory control