

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 16.07.2021

Subject:- Revision of regulations for the Haryana State Subordinate Accounts Services (HSAS) Examination (Ordinary Branch), 2021.

Sir,

I am directed to invite a reference to this department letter No. 14/209/81-1FA, dated 29.9.1987 on the subject cited above and to state that the matter of revision of regulations for the State Subordinate Accounts Service Examination, Haryana (Ordinary Branch) was under the consideration of the Government of sometime past and now it has been decided to revise the said regulations for the State S.A.S Examination, Haryana.

Accordingly, said regulations have been revised which are enclosed herewith. SAS Examination in future will be conducted accordingly to conditions, syllabus and guidelines (Annexure I and II) mentioned in the said regulations strictly.

You are requested to bring these regulations to the notice of all employees under your control.

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

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

Dated 16.07.2021

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, Panchkula.

Ravita
15/07/2021
Superintendent Finance Accounts,
for Additional Chief Secretary to Government of Haryana,
Finance Department.

CC:-
Incharge, Computer Cell (FD)

JDA

ATM

Principal (ATI)



{Regulation for the Haryana State Subordinate Accounts Services Examination (Ordinary Branch), 2021}

1. In order to maintain the requisite standard of the technical expertise for accounting work in the Departments/Organizations, the Haryana Government shall hold the Subordinate Accounts Service Examination (Ordinary Branch) consisting of Part-I and Part-II examination to meet the demands of the qualified Accounts trained officials in the Departments/Organizations under the control of the State Government.
2. The Examination shall be got conducted from any of the approved Institution/Department/University or any other Agency at such intervals as may be decided by the Finance Department from time to time.
3. The State Subordinate Accounts Service Examination (Ordinary Branch) shall consist of two parts, namely part I and II.
4. (a) Subject to other conditions prescribed in these regulations, only those employees of Group "A", "B" and "C", including the equal rank employees in Boards, Corporations, Autonomous Bodies, Haryana Public Service Commission, Haryana Vidhan Sabha, Punjab and Haryana High Court and its subordinate courts in Haryana possessing a bachelor degree or its equivalent and who have rendered minimum 3 years regular satisfactory service shall be eligible to appear in this examination.
Provided that the concerned Head of the Department of the eligible employee 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. 2759-4GS1-73/12854 dated 21.05.1973 and further amended from time to time.
 - (iii) The candidate has been obtained 70% or more reports of "Good" or above grading during the last ten years.
- (b) For the purpose of this examination, the Departments shall include Government Departments, Haryana Public Service Commission, Haryana Vidhan Sabha, Punjab and Haryana High Court along with its Subordinate Courts in Haryana, and the Boards, Corporations Universities and Autonomous Bodies under the control of Haryana State Government.
- (c) Employees regularized under the State Government Policy No. 6/7/2014-1GSI, dated 21.08.2014 shall not be entitled to appear in the above said examination till the final orders of the State Government/Hon'ble Supreme Court of India on the matter of regularization of their services.
- (d) If eligibility of any candidate is doubtful or subject to any court of law, he shall not be eligible for this examination.
5. The Administrative Secretary to Government Haryana, Finance Department reserves the right to reject any application for appearing in the examination by giving duly recorded reasons thereof.
6. The Candidate who has not passed Part-I of the Examination shall not be eligible to appear in the examination for Part-II.
7. Limited chances have been barred vide letter No. 14/209/81-1FA, dated 04.04.1995. Now there is no limit on chances for appearing in SAS Examination.
8. 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. Candidate who obtains 60 percent marks or more in any subject will not be required to reappear in that subject.
9. A candidate failing to secure 20 percent marks in the aggregate shall be debarred from appearing in the examination for two years.
10. Each candidate shall pay the prescribed fees as be notified while inviting the application.
The fee once paid shall not be refunded in any case.

11. Candidate may bring their own books, as prescribed in the syllabus (ANNEXURE-II), where papers are allowed to be answered with the aid of books.
12. a) Mere passing of SAS examination Part-I and II does not confer any right for appointment as Section Officer. However, the candidate who has passed both part of the Haryana State Subordinate Accounts Services Examination (Ordinary Branch) may be appointed as Section Officer by the Finance Department (Director General, Treasuries and Accounts Department) subject to the condition that the candidate is found suitable as per ACRs and no disciplinary proceedings is pending against him. The candidates so appointed can be posted in any of the Department/Organization of the State Government.
b) Criteria for maintaining the inter-se seniority of candidate who has passed the Subordinate Accounts Services Examination (Ordinary Branch) shall be as under:-
 - (i) A candidate who passes Part-II of the examination first, shall be senior to persons passing part-II in subsequent examinations;
 - (ii) A candidate obtaining more marks in Part I & II in total shall be senior to the candidates obtaining less marks in Part I & II in total;
 - (iii) That in case of two or more candidate obtain the same marks in Part I & II in total then the employee senior in age will be senior; and
 - (iv) That in case of two or more candidate obtain the same marks in Part I & II and having similar age then the seniority can be determined from the date of first entry into Service.
13. The syllabus for the examination and guidelines for examiners are appended to these regulations as Annexure I and II.
14. Prescribed application form for appearing in the State SAS Examination is available at SARAL Portal. The application form duly filled in all respect along with acknowledgement of requisite fee deposited; required documents and particulars should be submitted through their Head of the Departments of the employee who will send his form along with his recommendations to the Director, Treasuries & Accounts Department, Haryana to reach him by the last date that may be fixed.
15. The officers/officials of the autonomous bodies/Boards/Corporations of the State, who have passed SAS, Part-I and II Examinations shall be appointed as Section Officer on the following terms and conditions:-
 - (i) Such employees of the autonomous bodies/Boards and Corporations will be treated as fresh entrant into Govt. Service. However, employees, who were appointed/recruited as fresh entrant on or before 01.01.2006 in respective organizations and have joined the SAS (OB) cadre, shall be entitled for counting of their past service rendered with the parent organization of the Haryana Government towards pensionary/ retrial benefits subject to deposit of the amount of CPF/EPF contributions and other retrial benefits along with the interest @ rate applicable on GPF for relevant year(s) upto the date of deposit in to state treasury as prescribed by the Department of Treasuries and Accounts, Haryana vide its memo No. 10264-TA-HR-(4T)-2014/7304, dated 26.09.2014 and No. 6112-TA-HR(4T)-2016/5615-5619 dated 11.08.2016.
 - (ii) Such employees will be entitled to the minimum of the pay of the pay scale of Section Officer from the date of joining in Govt. office/department. In case of such employees, drawing more pay than the minimum of the functional pay level of Section Officer, then their pay may be protected in consultation with the Finance Department.
 - (iii) The State Govt. will not own any liability of retrial benefits, whatsoever, for the service rendered by the employees who were appointed/recruited as fresh entrant on or after 01.01.2006 in the Boards and Corporations. However, on joining the SAS (OB) cadre, the pay of such employees may be protected as per Clause (ii) above.

Ravita
15/07/2021

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

Annexure - I

Details of Papers/Books/Syllabus already approved for HSAS Part – I & II (OB/LAD) is as under:-

PART – I (ORDINARY BRANCH)

S. NO	SUBJECT/HOURS/MARKS	TOPICS /BOOKS PRESCRIBED
1.	Précis & Drafting (without books) Hours : 3 Marks : 100	1. Letter Writing Grammar 2. Hindi 1. Précis Writing 2. 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 and 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
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.

4.	<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 ,6 ,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>
5.	<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 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% question would be practical.</p>

PART II

Sr.	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 up to 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) Persons with Disability Act, 2016
3.	Advanced Accountancy (Without Books) Hours : 3 Marks : 150	Advanced study of topics prescribed for Book-keeping in Part I examination of SAS syllabus plus:- 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