

From

The Additional Chief Secretary to Govt. Haryana
Finance Department.

To

✓ The Director,
Local Audit Department,
Haryana, Panchkula.

Memo No. 14/29/2023-3FA

Dated, 18.08.2023

Subject:- Amendment in Para 1.5 (b) of Chapter-1 and in Appendix J of the Office manual of Local Audit Department.

Kindly refer to your memo No. HSAS/OMLAD/EA-IV/2023III/1274 dated 12.05.2023 on the subject noted above.

2. Government agrees to amend para 1.5 (b) of Chapter-1 and Appendix-J (refer in paragraph 1.6 of office manual of the Local Audit Department) for conducting Haryana State Subordinate Accounts Services of LAD Part I and Part II Examination. You are therefore, requested to take further action accordingly.

Jorveer
Superintendent, Finance Accounts
for Additional Chief Secretary to Government Haryana,
Finance Department *SS*
Dated: 18.08.2023

Endst. No. 14/29/2023-3FA

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

1. Principal Accounts and Training Institute, Haryana, Panchkula.
2. Secretary, Central Committee of Examination, Haryana.

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

Endst. No. 1(3)SAS/LAD/2023/113

A copy is forwarded to all the Officers and staff (except class-IV) of Local Audit Department in the State for information and necessary action.

Date: 23/08/23

Encls: copy of amendments

Mkatoch
Deputy Director
for Director, Local Audit Haryana
Panchkula *R*

Amendments made in the Office Manual of Local Audit Department Haryana

Para 1.5 (b) of Chapter-I of the Office Manual of Local Audit Department

1.5

(b) Success in the Subordinate Accounts Service Examination of the Local Audit Department shall not confer any right for appointment as Senior Auditor. All appointments by promotion shall be made by the Competent Authority according to the date of passing of both the parts of H.S.A.S. Examination i.e. Part-I and Part-II (LAD), Seniority will count from the date of passing of the both the parts of H.S.A.S. Examination i.e. Part-I and Part-II (LAD).

APPENDIX 'J'

(Referred to in Paragraph 1.6 of Manual of the Local Audit Department, Haryana).

Rules and Regulations for the Subordinate Accounts Service of the Local Audit Department, Haryana.

- 1 Haryana Subordinate Accounts Service (HSAS) Examination shall be got conducted twice in a year from any of the approved Institution/ Department or any other agency at such intervals as may be decided by the Finance Department from time to time.
- 2 Auditors who have put in one (01) year's service in the Department can appear in the Examination. However, Jr. Scale Stenographer, Steno Typist and Clerks who are graduates are eligible to appear for the examination after putting in three (03) years service in the Department having integrity above board as per instructions issued by the CS vide no. 2759-4GHI-73/12854 dated 21.05.1973 and further amended time to time and has also obtained 70% or more reports of "Good" or above grading during the last ten years or actual service if less than ten years. 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.
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.
Further, 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.
Each candidate shall pay the prescribed fees as notified while inviting the application. The fee once paid shall not be refunded in any case.
- 3 All the candidates can appear in both the parts of Haryana Subordinate Accounts Services (HSAS) Examination simultaneously. But their seniority will count from the date of passing of both the parts of H.S.A.S. Examination i.e. Part-I and Part-II (LAD).
- 4 There is no limit of chances for appearing in HSAS Examination.
- 5 (a) In order to secure success, a candidate must obtain not less than 45 percent marks in each subject and 50 percent in the aggregate for all the subjects in any one part of the examination. A candidate, who gets 60 per cent in any paper, will be exempted from further examination in that paper.
Note:- This criteria has been adopted as prescribed in FD Haryana Memo No: 14/30/2021-1FA dated 16.07.2021 & 06.02.2023.
- (b) Where a subject of Examination consists of two papers one practical and the other theoretical, it will be necessary to secure the percentages for exemption prescribed in this rule separately in both the papers. But for getting pass it will be compulsory to pass in practical paper and secure 45 percent in both the papers combined
- 6 A candidate shall be debarred from appearing for the examination for two years, if he fails to secure twenty percent of the marks in aggregate.
- 7 Syllabus of Haryana State Subordinate Accounts Services (HSAS – Ordinary Branch) in respect of

Part-I Examination only is adopted by the Local Audit Department as prescribed and amended vide FD Memo No: 14/30/2021-1FA dated 18.07.2021 & 06.02.2023). Syllabus of HSAS Part-II (LAD) shall be prescribed and amended time to time with the approval of the Additional Chief Secretary to the Government Haryana, Finance Department. Candidates may bring their own books, as prescribed in the syllabus where papers are allowed to be answered with the aid of books.

SYLLABUS FOR HARYANA SUBORDINATE ACCOUNTS SERVICE EXAMINATION (PART-I)

Sl. No	Subject	Hours	Marks	Topics/ Books prescribed as per FD Memo No. 14/30/2021-1FA dated 06.02.2023 and amended time to time by the Government.
1.	Precis and Drafting (without books)	3	100	1.English: (i) Letter Writing (ii) Grammar. (iii) Translation from English to Hindi 2.Hindi: (i) Precis Writing. (ii) Letter Writing. (iii) Translation from Hindi to English 3.Knowledge of Administrative Terminology
2.	Commercial Book Keeping Elementary (without books)	3	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 Note:-Atleast 50% questions would be practical.
3.	Civil Services Rules (with books/ notifications)	3	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

				<p>7. from time to time. Haryana Civil Services (Government Employee Conduct) Rules, 2016 and as amended from time to time.</p> <p>8. Haryana Civil Services (Punishment & Appeal) Rules, 2016 and as amended from time to time.</p> <p>Note:- At least 50% questions would be practical.</p>
4.	Audit & Financial Regulations (with books)	3	150	<p>i. An Introduction to Indian Govt. Accounts & Audit excluding (Chapter 6, 8 to 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 2:- At least 50% questions would be practical.</p>
5	Local Rules & Public Works Account Code (with Books)	3	100	<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:- At least 50% question would be practical.</p>

**SYLLABUS FOR HARYANA SUBORDINATE ACCOUNTS SERVICE EXAMINATION
(PART-II LAD)**

Sr. No	Paper	Time	Marks	Books Prescribed Remarks
1	2	3	4	5
1.	Act of the Legislature and Statutory Rules			(I) Local Bodies (1) The Municipal Corporation Act, 1994 and rules made there under
	(a) Theoretical (without books)	2 ½	100	(i) The Faridabad Complex Administration Works Rules, 1977. (ii) The Faridabad Complex Administration Business Byelaws, 1975.
	(b) Practical (with books)	2 ½	100	(2) Haryana Municipal Act, 1973 (Except Sections 3 to 6, 9 to 29.

	<p>102 to 107, 115, 127, 131, 140, 143, 147, 149, 161, 198, 201, 210, 216 & 242) and following rules made there under:-</p> <p>(i) The Municipal Account Code, 1030</p> <p>(ii) The Haryana Municipal Works Rules, 1976.</p> <p>(iii) The Haryana Municipalities Management of Municipal Properties and State Properties Rules, 1976.</p> <p>(iv) The Haryana Municipal (Delegation of powers for execution of contracts) Rules, 1981.</p> <p>(v) The Haryana Municipal Business Bye-Laws,</p> <p>(3) The Haryana Municipal Common Lands (Regulation) Act, 1974 and rules made there under:-</p> <p>(i) The Haryana Municipal Common lands (Regulations) Rules, 1976.</p> <p>(4) The Haryana Town Improvement Act, 2008.</p> <p>(5) Local Authorities Loans Act, 1914 and rules made there under:-</p> <p>(i) The Local Authorities Loans Rules for the Punjab, 1922.</p>
	<p>(6) Panchayati Raj - The Haryana Panchayati Raj Act, 1994 and rules made there under :-</p> <p>(i) Haryana Panchayati Raj Rules 1995.</p> <p>(ii) The Haryana Panchayat Samitis and Zila Parishad Finance Budget, Account/ Audit, Taxation and Works Rules, 1996.</p>
	<p>(7) Marketing Board/ Market Committees & Haryana Rural Development Fund.</p> <p>(1) The Punjab Agricultural Produce Markets Act, 1961 and rules made there under:-</p> <p>(i) The Punjab Agricultural Produce Markets (General) Rules, 1962.</p> <p>(ii) The Haryana State Agricultural Marketing Board (Engineering Wing) Execution of Works Rules, 1985.</p> <p>(2) Haryana Rural Development Act, 1986 and rules made there under:-</p> <p>(i) The Haryana Rural Development Fund Rules, 1987.</p>
	<p>(8) Universities and School Education Board of Haryana State-</p> <p>(i) Acts, Code, Statue and Rules of all the State Universities as amended from time to time.</p> <p>(ii) Acts and Rules of Board of School Education Haryana as amended from time to time.</p> <p>(iii) Acts and Rules of Maharaja Aggrasain Medical College, Agroha as amended from time to time.</p> <p>(iv) Guidelines for Financial Audit of Panchayati Raj Institutions Issued by C&AG of India in November 2021.</p>
	<p>(9) Labour Laws</p> <p>(i) Industrial Disputes Act, 1947.</p>

				<p>(ii) Minimum Wages Act, 1948 and Rules made there under.</p> <p>(iii) Payment of Gratuity Act, 1971 and rules made there under.</p> <p>(iv) Payment of Bonus Act, 1965 and rules made there under.</p> <p>(v) Indian Contract Act and rules there under.</p>
				<p>(10) Miscellaneous Acts & Rules.</p> <p>(i) The Cattle Trespass Act, 1871 and rules made there under.</p> <p>(ii) The Income Tax Act, 1961 and rules made there under.</p> <p>(iii) The Guardian & Minor Act, 1990 and rules made there under.</p> <p>(iv) The untouchability (Offences) Act, 1965 and rules made there under.</p> <p>Note:- Amendment issued to above Acts, Rules and Regulations from time to time will automatically stand included in the Syllabus.</p>
	Rules and Regulations for the Audit and Inspection of Accounts under Department, Haryana.			<p>(a) Office Manual, Local Audit Department.</p> <p>(b) Compilation of Audit Rulings relating to the accounts audited by the Local Audit Department.</p> <p>1. The Haryana Matching grants for Development Works Rules, 1979.</p> <p>2. Haryana Education Code, 1974 as amended upto date and rules made there under.</p> <p>3. Guardian and Wards Rules.</p> <p>4. Medical Reimbursement Policy as amended time to time.</p> <p>5. Service Rules of Various Local Funds:- Municipal Corporation/ Councils/ Committees of Improvement Trusts.</p> <p>(i) The Faridabad Complex Administration (Integration of employees) Rules, 1972.</p> <p>(ii) The Faridabad Complex employees Pension and Provident Fund Rules, 1993.</p> <p>(iii) The Haryana Municipal Safai Mazdoors, Service Rules, 1976.</p> <p>(iv) The Haryana Municipal Service (Integration Recruitment and conditions of service Rules, 1982).</p> <p>(v) The Haryana Municipal Employees Pension and General Provident Fund Rules, 1993.</p> <p>(vi) The Punjab Improvement Trust Provident Fund Rules, 1945.</p> <p>(vii) The Punjab Town Improvement Trust Leave Rules, 1944.</p> <p>(2) Marketing Board & Market Committees Service Rules.</p> <p>(i) The Haryana Agriculture Marketing Board and Market Committees Employees Pension, Provident Fund and Gratuity Rules, 1989.</p> <p>(ii) The Haryana State Agricultural Marketing Board Service Rules, 1974.</p> <p>Note:- Amendments issued to above mentioned Rules, Acts, Manuals, Compilations, Codes and Regulations from time to time will automatically stand included in the syllabus of Part-I and Part-II (LAD) Examination.</p> <p>The books which are allowed in Examination Hall should not contain any extraneous matter.</p>
	(a) Theoretical (without books)	2 ½	100	
	(b) Practical (with books)	2 ½	100	