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**Government of Himachal Pradesh**  
**Finance Department**  
**Treasuries, Accounts and Lotteries**

No.3-1/75-Fin (T&A) -IV


Dated Shimla-171009,

19<sup>th</sup> April, 2018

**NOTIFICATION**


In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Himachal Pradesh is pleased to make the following rules for regulating the recruitment and conditions of service of persons appointed to the Himachal Pradesh Finance and Accounts Service, namely: -

1.	<b>Short title, commencement and application</b>	(1)	These rules may be called the Himachal Pradesh Finance and Accounts Service Rules, 2018.
		(2)	They shall come into force from the date of publication of this notification in the e-Gazette, Himachal Pradesh.
		(3)	They shall apply to all the posts specified in Appendix-A appended to these rules.
2.	<b>Definitions</b>		<p>In these rules, unless there is anything repugnant in the subject or context;</p> <p>(a) "Governor" means the Governor appointed under Article 155 of the Constitution of India for the State of Himachal Pradesh;</p> <p>(b) "Government" means the Government of Himachal Pradesh;</p> <p>(c) "Commission" means the Himachal Pradesh Public Service Commission;</p> <p>(d) "Annexure" means an annexure attached to these rules;</p> <p>(e) "Duty Post" means any post specified in the Annexure-I or any other post declared as such by the Government and includes a temporary post carrying the same designation as any of the posts specified in that Annexure with an identical scale of pay;</p> <p>(f) "Appendix" means an appendix appended to these rules;</p> <p>(g) "Department" means the Finance Department (Treasuries, Accounts and Lotteries) of Himachal Pradesh;</p> <p>(h) "Director" means the Director, Treasuries, Accounts and Lotteries, Himachal Pradesh;</p> <p>(i) "Appointment to the service" means an appointment to a duty post, whether on permanent, temporary or officiating basis, or on probation;</p> <p>(j) "the service" means the Himachal Pradesh Finance and Accounts Service;</p> <p>(k) "Recognized University" means any University incorporated by law in India or any other University</p>

  
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		<p>which is declared by the Government to be a recognized University for the purpose of these rules;</p> <p>(l) "<i>Competitive Examination</i>" means a competitive examination to be held by the Commission under these rules; and</p> <p>(m) "<i>Examination</i>" means examination conducted by the Commission for selection of Section Officer of the Services.</p>
3.	Scope of Service	<p>The posts enumerated in Appendix "A" shall be manned by the officers of the service. All the Public Sector Undertakings / Corporations / Boards / Universities owned or controlled by the Government of Himachal Pradesh shall obtain the services of the officers of this service for the post(s) of Section Officer, Assistant Controller / Deputy Controller / Joint Controller / Controller (Finance &amp; Accounts), Financial Advisor / Chief Accounts Officer, Manager Finance / General Manager (Finance) etc. from the Finance Department (Treasuries, Accounts &amp; Lotteries) of the Government;</p> <p>Provided that if these Public Sector Undertakings / Corporations / Boards / Universities require the services of some specialized personnel keeping in view their specific requirements, they can draw / recruit specialized accounts personnel only after obtaining "No Objection Certificate" from the Finance Department (Treasuries, Accounts and Lotteries) of the Government.</p>
4.	Number and Classification of Posts	<p>(1) The service shall comprise of the posts specified in Annexure-I to these rules.</p> <p>(2) The authorized strength of the service shall be re-examined at the interval of every three years or as desired by the Government by constituting a Cadre Review Committee by the Finance Department (Treasuries, Accounts and Lotteries) of the Government and the Cadre Review Committee may make such alterations/additions as deemed fit for determining the overall as well as Department wise/Organisation wise authorised strength of the service;</p> <p>Provided that nothing in these rules shall affect the inherent right of the Government to add to or reduce the number of such posts or to create new posts; with different designations and scales of pay, whether permanently or temporarily;</p> <p>Provided further that such new post(s) created in any department of the Government and Public Sector Undertaking/Corporations/ Boards/ Universities owned or controlled by the Government shall be deemed to</p>

  
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		have been included in Appendix-A to these rules.
5.	Pay Scale of the service	Members of the service shall be entitled to such scale of pay, as may be prescribed by the Government from time to time in Annexure-I to these rules.
6.	Nationality of the candidates	A candidate for appointment to the service must be a Citizen of India.
7.	Disqualifications for selection as candidate	No person- (a) who has entered into or contracted a marriage with a person having a spouse living or (b) who having a spouse living, has entered into or contracted a marriage with any person: Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of this rule.
8.	Appointment to the Service.	An appointment to the service shall be made by the Government.
9.	Method of recruitment and qualifications	As specified in Annexure-I attached to these rules.
10.	Departmental Examination	Every member of the service shall pass a departmental examination as prescribed in the Himachal Pradesh Departmental Examination Rules, 1997.
11.	Consequence of failure to join when appointed	Notwithstanding anything to the contrary contained in any other rule or instructions of the Government if a candidate on appointment to the service is unable for any reason other than the orders of the Government to join his appointment within one month from the date of receipt of orders or within the extension granted for joining on justifiable grounds, his/her Appointment to the service shall be cancelled: Provided that no extension shall be granted beyond the period of three months including the period of one month initially allowed for joining the post.
12.	Probation of persons appointed to service	As specified in Annexure-I attached to these rules.
13.	Liability to serve	A member of the service shall be liable to serve in any Department or Public Sector Undertakings/ Corporations/ Boards/ Universities at any place, whether within or outside the State of Himachal Pradesh on being ordered to do so by the Government.
14.	Discipline, penalties and appeals	In the matters of discipline, punishment and appeals, the members of the service shall be governed by the Central Civil Services (Classification, Control and Appeals) Rules, 1965 as adopted and amended by the Government from time to time.
15.	Reservations	The appointment to the service shall be subject to orders

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			regarding reservation in the service for Scheduled Castes/ Scheduled Tribes/ Other Backward Classes/ other categories of persons issued by the Himachal Pradesh Government from time to time
16.	Seniority of persons appointed to the service		The seniority of members of the service in each cadre shall be determined as per procedure/instructions issued by the Government from time to time.
17.	Leave, Pension and other conditions of service		In respect of leave, pension and all other matters not specifically mentioned in these rules, the member of the service shall be governed by the Leave and Pension Rules contained in relevant rules framed/adopted by the Government from time to time. In respect of other conditions of service other than those covered by these rules, members of the service shall be governed by the rules, orders and instructions as may be issued by the State Government from time to time.
18.	Matters not expressly provided in these rules		In respect of all matters not specifically mentioned in these rules, the member of the service shall be governed by such general rules as may have been or may hereafter be framed by the Government under the provisions of the Constitution of India in this respect.
19.	Interpretation		If any question arises as to the interpretation of these rules, the decision of the Government on the same shall be final.
20.	Powers to relax		Where the State Government is of the opinion that it is necessary or expedient to do so, it may, by order for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of person (s) or post (s): Provided that provisions regarding qualifications and experience shall not be relaxed.
21.	Repeal and saving.		(1) The Himachal Pradesh Subordinate Accounts Services (Ordinary Branch) Training and Examination Rules, 2011 notified vide Notification No.13-1/75-Fin(T&A)-III dated 15 <sup>th</sup> November, 2011, The Himachal Pradesh Subordinate Accounts Services (Ordinary Branch) Training and Examination(1 <sup>st</sup> amendment) Rules, 2014 notified vide Notification No.3-1/75-Fin(T&A)-III dated 31 <sup>st</sup> March, 2014, the Himachal Pradesh Finance Department, Treasuries, Accounts and Lotteries, Controller (Finance & Accounts) Class-I (Gazetted), Recruitment & Promotion Rules, 2007 notified vide Notification No. Fin(TR)A(3)-3/95, dated 13 <sup>th</sup> July, 2007, the Himachal Pradesh Finance Department, Treasuries, Accounts and Lotteries, Controller (Finance & Accounts) Class-I (Gazetted), Recruitment & Promotion (1 <sup>st</sup> amendment) Rules,

  
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			<p>2012 notified vide Notification No. Fin(TR)A(3)-3/95, dated 3rd May, 2012, the Himachal Pradesh Finance Department, Treasuries, Accounts &amp; Lotteries, Joint Controller (Finance &amp; Accounts) Class-I (Gazetted) Recruitment &amp; Promotion Rules, 2007 notified vide Notification No. Fin (TR)A(3)-1/88 dated 13<sup>th</sup> July, 2007, the Himachal Pradesh Finance Department, Treasuries, Accounts &amp; Lotteries, Deputy Controller (Finance &amp; Accounts) Recruitment &amp; Promotion Rules, 2007 notified vide Notification No. Fin(TR)A(3)-9/83 dated 13<sup>th</sup> July, 2007 and the Himachal Pradesh Finance Department Treasuries, Accounts &amp; Lotteries, Assistant Controller (Finance &amp; Accounts Recruitment &amp; Promotion Rules, 2007 notified vide Notification No. Fin(TR)A(3)-8/83 dated 13<sup>th</sup> July, 2007 are hereby repealed.</p> <p>(2) Notwithstanding such repeal, anything done, or any action taken under the rules so repealed, under sub-rule (1) supra shall be deemed to have been done or taken under the corresponding provisions of these rules.</p>
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By Order

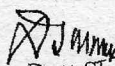
(Dr. Shrikant Baldi, IAS)  
Additional Chief Secretary(finance)to the  
Government of Himachal Pradesh

Endst. No.3-1/75-Fin (T&A) -IV  
Copy forwarded for information to the:-


Dated Shimla-171009,

19 April, 2018

1. All the Additional Chief Secretaries/Principal Secretaries/Secretaries to the Government of Himachal Pradesh, Shimla, 171002.
2. Registrar General, H.P. High Court, Shimla-171001.
3. Secretary, Himachal Pradesh Public Service Commission, Shimla-2.
4. Secretary, H.P. Vidhan Sabha, Shimla-171004.
5. All the Head of the Departments in Himachal Pradesh.
6. All the Managing Directors/Member Secretaries/ Chief Executive Officers of Boards/Corporations/Authorities and councils in Himachal Pradesh.
7. Controller of Printing & Stationery, Himachal Pradesh for publication in the E-Gazette.
8. Guard file

  
(Dev Dutt Sharma, IAS)

Special Secretary (Finance)-cum-Director.  
Treasuries, Accounts & Lotteries, HP, Shimla.

  
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Appendix "A"

Sr. No.	Name of the Post & Pay scale	Method(s) of recruitment, whether by direct recruitment or by promotion / secondment / transfer and the percentage of post(s) to be filled in by various methods:	In case of recruitment by promotion / secondment / transfer, grade(s) from which promotion / secondment / transfer is to made:
1.	2.	3.	4.
1.	Section Officer Pay Band ₹10300-34800 + ₹5000/- Grade Pay	100% by direct recruitment on the basis of competitive examination as specified in the Initial Selection Training and Examination Rules for appointment to the post of Section Officer under the Himachal Pradesh Finance and Accounts Service appended as Annexure-I & II.	Not Applicable
2.	Assistant Controller Pay Band ₹15600-39100 + ₹5400/- Grade Pay	100% by promotion.	<p>By promotion from amongst the Section Officers, Himachal Pradesh Finance and Accounts Service having 03 (three) years regular or regular combined with continuous adhoc service rendered, if any, in the grade.</p> <p>(I) Provided that for the purpose of promotion every employee shall have to serve atleast one term in the Tribal / Difficult / Hard areas and remote / rural areas subject to adequate number of post(s) available in such areas:</p> <p>Provided further that the proviso (I) supra shall not be applicable in the case of those employees who have five years or less service, left for superannuation except posting / transfer in remote / rural area. However, this condition of five years shall not be applicable in cases of promotion.</p> <p>Provided further that Officers / Officials</p>

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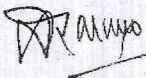



who have not served atleast one tenure in Tribal / Difficult / Hard areas and remote / rural areas shall be transferred to such area strictly in accordance with his / her seniority in the respective cadre.

Explanation I:- For the purpose of proviso (I) supra the "term" in Tribal / Difficult / Hard areas / remote / rural areas shall mean normally three years or less period of posting in such areas keeping in view the administrative exigencies / convenience.

Explanation II:- For the purpose of proviso (I) supra the Tribal / Difficult Areas shall be as under:-

1. District Lahaul & Spiti.
2. Pangi and Bharmour Sub Division of Chamba District.
3. Dodra Kwar Area of Rohru Sub-Division.
4. Pandrah Bis Pargana, Munish Darkali and Gram Panchyat Kashapat, Gram Panchyats of Rampur Tehsil of District Shimla.
5. Pandrah Bis Pargana of Kullu District.
6. Bara Bhangal Areas of Baijnath Sub Division of Kangra District.
7. District Kinnaur.
8. Kathwar and Korga Patwar Circles of Kamrau Sub Tehsil, Bhaladh Bhalona and Sangna Patwar Circles of Renukaji Tehsil and Kota Pab Patwar Circle of Shillai Tehsil, in Sirmour District.
9. Khanyol-Bagra Patwar Circle of Karsog Tehsil, Gada-Gussaini, Mathyani, Ghanyar, Thachi, Baggi, Somgad and Kholanal of Bali-Chowki Sub Tehsil, Jharwar, Kutgarh, Graman, Devgarh, Trailla, Ropa, Kathog, Silh-Badhwani, Hastpur, Ghamrehar and Bhatehar Patwar Circle of Padhar Tehsil, Chiuni, Kalipar, Mangarh, Thach-Bagra, North Magru and South Magru Patwar Circles of Thunag Tehsil and Batwara Patwar Circle of Sunder Nagar Tehsil in Mandi District.



  
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			<p><u>Explanation III:-</u> For the purpose of proviso (I) supra the Remote / Rural Areas shall be as under:</p> <ol style="list-style-type: none"> <li>1. All stations beyond the radius of 20 Kms. from Sub Division / Tehsil headquarter.</li> <li>2. All stations beyond the radius of 15 Kms. from State Headquarter and District head quarters where bus service is not available and on foot journey is more than 3 (three) Kms.</li> <li>3. Home town or area adjoining to area of home town within the radius of 20 Kms. of the employee regardless of its category.</li> </ol> <p>(II) In all cases of promotion, the continuous adhoc service rendered in the feeder post if any, prior to regular appointment to the post shall be taken into account towards the length of service as prescribed in these rules for promotion subject to the condition that the adhoc appointment / promotion in the feeder category had been made after following proper acceptable process of selection in accordance with the provisions of R &amp; P Rules:</p> <p>Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on adhoc basis followed by regular service / appointment) in the feeder post in view of the provisions referred to above, all persons senior to him in the respective category / post / cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:</p> <p>Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment &amp; Promotion Rules for the</p>
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			<p>post, whichever is less:</p> <p>Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.</p> <p><u>Explanation:-</u> The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule-3 of Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of Rule-3 of the Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Service) Rules, 1985 and having been given the benefit of seniority thereunder.</p> <p>(ii) Similarly, in all cases of confirmation, continuous adhoc service rendered on the feeder post if any, prior to the regular appointment against such posts shall be taken into account towards the length of service, if the adhoc appointment / promotion had been made after proper selection and in accordance with the provision of the Recruitment &amp; Promotion Rules:</p> <p>Provided that inter-se-seniority as a result of confirmation after taking into account, adhoc service rendered shall remain unchanged.</p>
3.	Deputy Controller Pay Band ₹15600-39100- ₹6600/- Grade Pay	100% by promotion.	By promotion from amongst the Assistant Controllers, Himachal Pradesh Finance and Accounts Service, having 03 (three) years regular or regular combined with continuous adhoc service rendered, if any, in the grade, failing which by promotion from amongst the Assistant Controllers, Himachal Pradesh Finance and Accounts Service, having 06 (six) years regular or regular combined with

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continuous adhoc service rendered, if any, combined as Assistant Controller, Himachal Pradesh Finance and Accounts Service and Section Officer, Himachal Pradesh Finance and Accounts Service out of which two years service as Assistant Controller, HPF&AS shall be essential.

- (I) Provided that for the purpose of promotion every employee shall have to serve atleast one term in the Tribal / Difficult / Hard areas and remote / rural areas subject to adequate number of post(s) available in such areas:

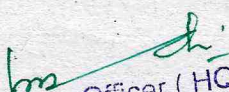
Provided further that the proviso (I) supra shall not be applicable in the case of those employees who have five years or less service, left for superannuation except posting / transfer in remote / rural area. However, this condition of five years shall not be applicable in cases of promotion.

Provided further that Officers / Officials who have not served atleast one tenure in Tribal / Difficult / Hard areas and remote / rural areas shall be transferred to such area strictly in accordance with his / her seniority in the respective cadre.

Explanation I:- For the purpose of proviso (I) supra the "term" in Tribal / Difficult / Hard areas / remote / rural areas shall mean normally three years or less period of posting in such areas keeping in view the administrative exigencies / convenience.

Explanation II:- For the purpose of proviso (I) supra the Tribal / Difficult Areas shall be as under:-

1. District Lahaul & Spiti.
2. Pangi and Bharmour Sub Division of Chamba District.
3. Dodra Kwar Area of Rohru Sub-Division.
4. Pandrah Bis Pargana, Munish Darkali and Gram Panchyat Kashapat, Gram Panchyats of Rampur Tehsil of District Shimla.

  
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5. Pandrah Bis Pargana of Kullu District.
6. Bara Bhangal Areas of Baijnath Sub Division of Kangra District.
7. District Kinnaur.
8. Kathwar and Korga Patwar Circles of Kamrau Sub Tehsil, Bhaladh Bhalona and Sangna Patwar Circles of Renukaji Tehsil and Kota Pab Patwar Circle of Shillai Tehsil, in Sirmour District.
9. Khanyol-Bagra Patwar Circle of Karsog Tehsil, Gada-Gussaini, Mathyani, Ghanyar, Thachi, Baggi, Somgad and Kholanal of Bali-Chowki Sub Tehsil, Jharwar, Kutgarh, Graman, Devgarh, Trailla, Ropa, Kathog, Silh-Badhwani, Hastpur, Ghamrehar and Bhatehar Patwar Circle of Padhar Tehsil, Chiuni, Kalipar, Mangarh, Thach-Bagra, North Magru and South Magru Patwar Circles of Thunag Tehsil and Batwara Patwar Circle of Sunder Nagar Tehsil in Mandi District.

Explanation III:- For the purpose of proviso (I) supra the Remote / Rural Areas shall be as under:

- i) All stations beyond the radius of 20 Kms. from Sub Division / Tehsil headquarter.
  - ii) All stations beyond the radius of 15 Kms. from State Headquarter and District head quarters where bus service is not available and on foot journey is more than 3 (three) Kms.
  - iii) Home town or area adjoining to area of home town within the radius of 20 Kms. of the employee regardless of its category.
- (II) In all cases of promotion, the continuous adhoc service rendered in the feeder post if any, prior to regular appointment to the post shall be taken into account towards the length of service as prescribed in these rules for promotion

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			<p>subject to the condition that the adhoc appointment / promotion in the feeder category had been made after following proper acceptable process of selection in accordance with the provisions of R &amp; P Rules:</p> <p>Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on adhoc basis followed by regular service / appointment) in the feeder post in view of the provisions referred to above, all persons senior to him in the respective category / post / cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:</p> <p>Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment &amp; Promotion Rules for the post, whichever is less:</p> <p>Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.</p> <p><u>Explanation:-</u> The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule-3 of Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of Rule-3 of the Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Service) Rules, 1985 and having been given the benefit of</p>
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			<p>seniority thereunder.</p> <p>(ii) Similarly, in all cases of confirmation, continuous adhoc service rendered on the feeder post if any, prior to the regular appointment against such posts shall be taken into account towards the length of service, if the adhoc appointment / promotion had been made after proper selection and in accordance with the provision of the Recruitment &amp; Promotion Rules:</p> <p>Provided that inter-se-seniority as a result of confirmation after taking into account, adhoc service rendered shall remain unchanged.</p>
4.	<p>Joint Controller Pay Band ₹15600- 39100 + ₹7800/- Grade Pay</p>	<p>: 100% by promotion.</p>	<p>By promotion from amongst the Deputy Controllers, Himachal Pradesh Finance and Accounts Service having 03 (three) years regular or regular combined with continuous adhoc service rendered, if any, in the grade, failing which by promotion from amongst the Deputy Controllers, Himachal Pradesh Finance and Accounts Service having 06 (six) years regular or regular combined with continuous adhoc service rendered, if any combined as Deputy Controller, Himachal Pradesh Finance and Accounts Service and Assistant Controller, Himachal Pradesh Finance and Accounts Service out of which two years service as Deputy Controller, Himachal Pradesh Finance and Accounts Service shall be essential.</p> <p>(I) Provided that for the purpose of promotion every employee shall have to serve atleast one term in the Tribal / Difficult / Hard areas and remote / rural areas subject to adequate number of post(s) available in such areas:</p> <p>Provided further that the proviso (I) supra shall not be applicable in the case of those employees who have five years or less service, left for superannuation except posting / transfer in remote / rural area. However, this condition of five years shall not be applicable in cases of promotion.</p> <p>Provided further that Officers / Officials</p>

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under:

- i) All stations beyond the radius of 20 Kms. from Sub Division / Tehsil headquarter.
- ii) All stations beyond the radius of 15 Kms. from State Headquarter and District head quarters where bus service is not available and on foot journey is more than 3 (three) Kms.
- iii) Home town or area adjoining to area of home town within the radius of 20 Kms. of the employee regardless of its category.

- (II) In all cases of promotion, the continuous adhoc service rendered in the feeder post if any, prior to regular appointment to the post shall be taken into account towards the length of service as prescribed in these rules for promotion subject to the condition that the adhoc appointment / promotion in the feeder category had been made after following proper acceptable process of selection in accordance with the provisions of R & P Rules:

Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on adhoc basis followed by regular service / appointment) in the feeder post in view of the provisions referred to above, all persons senior to him in the respective category / post / cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:

Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment & Promotion Rules for the post, whichever is less:

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		<p>who have not served atleast one tenure in Tribal / Difficult / Hard areas and remote / rural areas shall be transferred to such area strictly in accordance with his / her seniority in the respective cadre.</p> <p><u>Explanation I:-</u> For the purpose of proviso (I) supra the "term" in Tribal / Difficult / Hard areas / remote / rural areas shall mean normally three years or less period of posting in such areas keeping in view the administrative exigencies / convenience.</p> <p><u>Explanation II:-</u> For the purpose of proviso (I) supra the Tribal / Difficult Areas shall be as under:-</p> <ol style="list-style-type: none"> <li>1. District Lahaul &amp; Spiti.</li> <li>2. Pangi and Bharmour Sub Division of Chamba District.</li> <li>3. Dodra Kwar Area of Rohru Sub-Division.</li> <li>4. Pandrah Bis Pargana, Munish Darkali and Gram Panchyat Kashapat, Gram Panchyats of Rampur Tehsil of District Shimla.</li> <li>5. Pandrah Bis Pargana of Kullu District.</li> <li>6. Bara Bhawal Areas of Baijnath Sub Division of Kangra District.</li> <li>7. District Kinnaur.</li> <li>8. Kathwar and Korga Patwar Circles of Kamrau Sub Tehsil, Bhaladh Bhalona and Sangna Patwar Circles of Renukaji Tehsil and Kota Pab Patwar Circle of Shillai Tehsil, in Sirmour District.</li> <li>9. Khanyol-Bagra Patwar Circle of Karsog Tehsil, Gada-Gussaini, Mathyani, Ghanyar, Thachi, Baggi, Songad and Kholanal of Bali-Chowki Sub Tehsil, Jharwar, Kutgarh, Graman, Devgarh, Trailla, Ropa, Kathog, Silh-Badhwani, Hastpur, Ghamrehar and Bhatehar Patwar Circle of Padhar Tehsil, Chiuni, Kalipar, Mangarh, Thach-Bagra, North Magru and South Magru Patwar Circles of Thunag Tehsil and Batwara Patwar Circle of Sunder Nagar Tehsil in Mandi District.</li> </ol> <p><u>Explanation III:-</u> For the purpose of proviso (I) supra the Remote / Rural Areas shall be as</p>
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Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.

Explanation:- The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule-3 of Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of Rule-3 of the Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Service) Rules, 1985 and having been given the benefit of seniority thereunder.

(ii) Similarly, in all cases of confirmation, continuous adhoc service rendered on the feeder post if any, prior to the regular appointment against such posts shall be taken into account towards the length of service, if the adhoc appointment / promotion had been made after proper selection and in accordance with the provision of the Recruitment & Promotion Rules:

Provided that inter-se-seniority as a result of confirmation after taking into account, adhoc service rendered shall remain unchanged.

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			<p>Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.</p> <p><u>Explanation:-</u> The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule-3 of Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of Rule-3 of the Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Service) Rules, 1985 and having been given the benefit of seniority thereunder.</p> <p>(ii) Similarly, in all cases of confirmation, continuous adhoc service rendered on the feeder post if any, prior to the regular appointment against such posts shall be taken into account towards the length of service, if the adhoc appointment / promotion had been made after proper selection and in accordance with the provision of the Recruitment &amp; Promotion Rules:</p> <p>Provided that inter-se-seniority as a result of confirmation after taking into account, adhoc service rendered shall remain unchanged.</p>
5.	<p>Controller Pay Band ₹15600- 39100 + ₹8400/- Grade Pay</p>	100% by promotion.	<p>By promotion from amongst the Joint Controllers, Himachal Pradesh Finance and Accounts Service having 03 (three) years regular or regular combined with continuous adhoc service rendered, if any, in the grade, failing which by promotion from amongst the Joint Controllers, Himachal Pradesh Finance and Accounts Service having 06 (six) years regular or regular combined with continuous adhoc service rendered, if any, combined as Joint Controller, Himachal Pradesh Finance</p>



and Accounts Service and Deputy Controller, Himachal Pradesh Finance and Accounts Service out of which two years service as Joint Controller, Himachal Pradesh Finance and Accounts Service shall be essential.

(I) Provided that for the purpose of promotion every employee shall have to serve atleast one term in the Tribal / Difficult / Hard areas and remote / rural areas subject to adequate number of post(s) available in such areas:

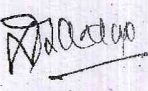

Provided further that the proviso (I) supra shall not be applicable in the case of those employees who have five years or less service, left for superannuation except posting / transfer in remote / rural area. However, this condition of five years shall not be applicable in cases of promotion.

Provided further that Officers / Officials who have not served atleast one tenure in Tribal / Difficult / Hard areas and remote / rural areas shall be transferred to such area strictly in accordance with his / her seniority in the respective cadre.

Explanation I:- For the purpose of proviso (I) supra the "term" in Tribal / Difficult / Hard areas / remote / rural areas shall mean normally three years or less period of posting in such areas keeping in view the administrative exigencies / convenience.

Explanation II:- For the purpose of proviso (I) supra the Tribal / Difficult Areas shall be as under:-

1. District Lahaul & Spiti.
2. Pangi and Bharmour Sub Division of Chamba District.
3. Dodra Kwar Area of Rohru Sub-Division.
4. Pandrah Bis Pargana, Munish Darkali and Gram Panchyat Kashapat, Gram Panchyats of Rampur Tehsil of District Shimla.
5. Pandrah Bis Pargana of Kullu District.
6. Bara Bhangal Areas of Baijnath Sub Division of Kangra District.
7. District Kinnaur.

  
  
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		<p>8. Kathwar and Korga Patwar Circles of Kamrau Sub Tehsil, Bhaladh Bhalona and Sangna Patwar Circles of Renukaji Tehsil and Kota Pab Patwar Circle of Shillai Tehsil, in Sirmour District.</p> <p>9. Khanyol-Bagra Patwar Circle of Karsog Tehsil, Gada-Gussaini, Mathyani, Ghanyar, Thachi, Baggi, Somgad and Kholanal of Bali-Chowki Sub Tehsil, Jharwar, Kutgarh, Graman, Deygarh, Trailla, Ropa, Kathog, Silh-Badhwani, Hastpur, Ghamrehar and Bhatchar Patwar Circle of Padhar Tehsil, Chiuni, Kalipar, Mangarh, Thach-Bagra, North Magru and South Magru Patwar Circles of Thunag Tehsil and Batwara Patwar Circle of Sunder Nagar Tehsil in Mandi District.</p> <p><u>Explanation III:-</u> For the purpose of proviso (I) supra the Remote / Rural Areas shall be as under:</p> <p>i) All stations beyond the radius of 20 Kms. from Sub Division / Tehsil headquarter.</p> <p>ii) All stations beyond the radius of 15 Kms. from State Headquarter and District head quarters where bus service is not available and on foot journey is more than 3 (three) Kms.</p> <p>iii) Home town or area adjoining to area of home town within the radius of 20 Kms. of the employee regardless of its category.</p> <p>(II) In all cases of promotion, the continuous adhoc service rendered in the feeder post if any, prior to regular appointment to the post shall be taken into account towards the length of service as prescribed in these rules for promotion subject to the condition that the adhoc appointment / promotion in the feeder category had been made after following proper acceptable process of selection in accordance with the provisions of R &amp; P Rules:</p>
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Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on adhoc basis followed by regular service / appointment) in the feeder post in view of the provisions referred to above, all persons senior to him in the respective category / post / cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:

Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment & Promotion Rules for the post, whichever is less:

Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.

Explanation:- The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule-3 of Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of Rule-3 of the Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Service) Rules, 1985 and having been given the benefit of seniority thereunder.

(ii) Similarly, in all cases of confirmation, continuous adhoc service rendered on the feeder post if any, prior to the regular appointment against such posts shall be taken into account towards the length of service, if the adhoc appointment / promotion had been made after proper selection and in accordance

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			<p>with the provision of the Recruitment &amp; Promotion Rules:</p> <p>Provided that inter-se-seniority as a result of confirmation after taking into account, adhoc service rendered shall remain unchanged.</p>
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Sr No.	Name of Post	No of Posts	Classification	Scale of Pay	Whether Selection or Non-selection post	Age for direct recruits	Minimum Educational and other qualification required for direct recruit(s)	Whether age & educational qualification prescribed for direct recruit will apply in the case of promotion	Period of Probation, if any	Method of recruitment, whether by direct recruitment or by promotion / secondment / transfer and the percentage of post(s) to be filled in by various methods	In case of recruitment by promotion / secondment / transfer, grade from which promotion / secondment / transfer is to be made	If Departmental Promotion / Confirmation Committee exists, what is its composition	Circumstances under which the HPPSC (Himachal Pradesh Public Service Commission) is to be consulted in making recruitment
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
1.	Section Officer	96 (Ninety Six)	Class-II (Gazetted)	₹10300-34800 + ₹5000/- Grade Pay	Not applicable	Between 18 to 45 years  Note: Age limit for appearing in the competitive Examination shall be reckoned on the first day of the year in which the post(s) is/are advertised for inviting applications from the candidates/employees by the Himachal Pradesh Public Service Commission	Bachelor's Degree from a recognized University with 03 (three) years regular service in the Department / Board / Corporation / Autonomous Body / University / Co-operative Bank of the State of Himachal Pradesh.	Age: Not applicable Educational Qualification: Not applicable	Two years subject to such further extension for a period not exceeding one year as may be ordered by the competent authority in special circumstances and reasons to be recorded in writing.	As given in Appendix-A appended to Annexure-I	Not applicable	(a) <u>Departmental Promotion Committee</u> Not applicable  (b) <u>Departmental Confirmation Committee</u> As may be constituted by the Government from time to time	As required under the Law

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Sr. No.	Name of Post	No. of Posts	Classification	Scale of Pay	Whether Selection or Non-Selection post	Age for direct recruits	Minimum Educational & other qualification prescribed for direct recruit will apply in the case of promotion	Whether age qualification & educational Probation, if any	Period of recruitment	Method of recruitment whether by direct recruitment or by promotion / transfer and the percentage of posts to be filled in by various methods	In case of recruitment by promotion / transfer, grade from which secondment / transfer is to be made	11.	12.	13.
2	Assistant Controller	73 (Seven Three)	Class-I (Gazetted)	₹15600-39100 + ₹5400/- Grade Pay	Selection	Not applicable	(a) Essential (b) Desirable (c) Qualification Not applicable	Age: Not applicable Educational Qualification: Not applicable	Not applicable	100% by promotion	As given in Appendix-A Annexure-1	As given in Appendix-A Annexure-1	As may he constituted by the Government from time to time	As required under the Law
3	Deputy Controller	25 (Twenty Five)	Class-I (Gazetted)	₹15600-39100 + ₹6600/- Grade Pay	Selection	Not applicable	(a) Essential (b) Desirable (c) Qualification Not applicable	Age: Not applicable Educational Qualification: Not applicable	Not applicable	100% by promotion	As given in Appendix-A Annexure-1	As may he constituted by the Government from time to time	As required under the Law	As required under the Law



Sr. No	Name of Post	No. of Posts	Classification	Scale of Pay	Whether Selection or Non-selection post	Age for direct recruits	Minimum Educational and other qualification required for direct recruit(s)	Whether age & educational qualification prescribed for direct recruit will apply in the case of promotion	Period of Probation, if any	Method of recruitment, whether by direct recruitment or by promotion / secondment / transfer and the percentage of post(s) to be filled in by various methods	In case of recruitment by promotion / secondment / transfer, grade from which promotion / secondment / transfer is to be made	If Departmental Promotion / Confirmation Committee exists, what is its composition	Circumstances under which the HPPSC (Himachal Pradesh Public Service Commission) is to be consulted in making recruitment
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
4.	Joint Controller	20 (Twenty)	Class-I (Gazetted)	₹15600-39100 + ₹7800/- Grade Pay	Selection	Not applicable	Not applicable	Age: Not applicable Educational Qualification: Not applicable	Not applicable	100% by promotion.	As given in Appendix-A appended to Annexure-I.	As may be constituted by the Government from time to time.	As required under the Law
5.	Controller	05 (Five)	Class-I (Gazetted)	₹15600-39100 + ₹8400/- Grade Pay	Selection	Not applicable	(a) <u>Essential Qualification(s)</u> : Not applicable (b) <u>Desirable Qualification(s)</u> : Not applicable	Age: Not applicable Educational Qualification: Not applicable	Not applicable	100% by promotion.	As given in Appendix-A appended to Annexure-I.	As may be constituted by the Government from time to time.	As required under the Law

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- (a) There are four alternatives for the answers to every question. For each question for which a wrong answer has been given by the candidate, one fourth (0.25) of the marks assigned to that question will be deducted as penalty.
- (b) If a candidate gives more than one answer, it will be treated as wrong answer even if one of the given answers happen to be correct and there will be same penalty as above for that question.
- (c) If a question is left blank i.e. no answer is given by the candidate, there will be no penalty for that question.
- (d) Where there will be two correct answers instead of one correct answer out of four options of a question, all those candidates who will encode any one of these two correct answers will be awarded marks allotted to that question.

(b) Main Examination: The Syllabus for main examination will be as under:-

Paper-I	English and Hindi	Précis, letter writing, noting and drafting and other general questions to test the candidate's ability to write Correct English / Hindi. The questions from English / Hindi will carry 75 marks each.
Paper-II	Omnibus Accounts	Questions will be on Rules relating to Pay Fixation, Pension, T.A., LTC, Leave and GPF.
Paper-III	FR, SR and Himachal Pradesh Financial Rules (HPFR), 2009	Questions will be on Fundamental Rules & Supplementary Rules and Himachal Pradesh Financial Rules, 2009.


Note 1: The standard of English Paper shall be similar to that of the Degree of any recognized Indian University and Standard of Hindi Paper shall be similar to that of 10+2 examination of any recognized Board of School Education.

Note 2: Each Paper shall carry 150 marks and will be of three hours duration.

Note 3: The medium of examination shall be English except for Paper I for which the medium of examination shall be both English and Hindi part wise.

5. Number of chances for appearing in Entrance Examination:-

- (i) No employee shall be allowed more than five chances to sit in the entrance examination.

  
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Annexure-II

INITIAL SELECTION, TRAINING AND EXAMINATION RULES FOR APPOINTMENT TO THE POST OF SECTION OFFICER UNDER THE HIMACHAL PRADESH FINANCE AND ACCOUNTS SERVICE.

Subject to other conditions prescribed in the rules regulating the service, the initial selection of candidates for undergoing training to Himachal Pradesh Finance and Accounts Service" and conduct of Himachal Pradesh Finance and Accounts Service Part-I and Part-II examination shall be regulated as under: -


1. The candidates (Employees) appearing in the competitive Himachal Pradesh Finance and Accounts Service entrance examination shall not be entitled for any special leave. They have to take leave from their employer for this examination.
2. The candidates shall have to bear their own expenditure for appearing in the Himachal Pradesh Finance and Accounts Service competitive examination.
3. The selected trainee candidates for undergoing the training for Himachal Pradesh Finance and Accounts Service Part-I and Part-II Examination shall execute a bond of ₹5,00,000/- (or such amount as may be determined by the Government from time to time) for serving the Government or the Public Sector Undertakings / Corporations / Boards / Universities, as may be required by the Government for a period of not less than 05 (five) years after successfully completing the training and qualifying Part-I and Part-II examinations. The requisite bond shall be submitted by the trainee candidate to the Director, Himachal Pradesh Institute of Public Administration, Fairlawns, Shimla on the very first day of joining for training, which will be forwarded by the said Institute to the Director, Treasuries, Accounts & Lotteries, Himachal Pradesh, Shimla for record and necessary action.
4. Subjects and Syllabus for the Entrance Examination: The subjects and syllabus for the candidate appearing in preliminary Himachal Pradesh Finance and Accounts Service examination shall be as under: -

(a) Preliminary Examination:

There will be 120 multiple choice questions as specified below on the basis of syllabus prescribed for main examination. The duration of the test will be of two hours. The marks obtained by the candidates who are declared qualified for written examination will not be counted for determining their final order of merit. The number of candidates to be admitted to the main examination will be ten (10) times of the number of vacancies to be filled:-

English & Hindi	40 questions
Omnibus Accounts	40 questions
FRSR & HPFR, 2009	40 questions

Note: There will be negative marking for incorrect answers (as detailed below) for all questions:

  
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- (ii) The candidates who have been finally been declared unsuccessful in Himachal Pradesh Finance and Accounts Service examination held after completion of training will not be eligible to sit in the entrance examination again.

6. Selection of candidates for Training:

- (a) The Government shall send a requisition to the Himachal Pradesh Public Service Commission for conducting the open competitive Himachal Pradesh Finance and Accounts Service Entrance Examination against the likely vacancies latest by 31<sup>st</sup> March of the year in which the Government decides to commence the training. The Commission shall conduct the aforesaid examination in the manner prescribed by it keeping in view the syllabus for the entrance Examination in the month of May / June of the same year unless the Commission decides otherwise depending upon the circumstances. The Government while sending the requisition shall clearly furnish the details regarding number of vacancies determined to be filled in during the next two years.
- (b) The selection of candidates for training shall be subject to the orders regarding reservation in the service for Scheduled Castes / Scheduled Tribes / Other Backward Classes, other categories of persons issued by the Himachal Pradesh Government from time to time.
- (c) (i) The minimum pass marks shall be 40% in each paper and 45% in aggregate, but for reserved category the percentage will respectively be 5% less.
- (ii) The final selection shall be made strictly in order of merit, of course keeping in view the reservation of seats for reserved categories.
- (iii) The Commission shall intimate the final list of selected candidates for undergoing training for Part-I and Part-II examination at HIPA to the concerned Head of Departments / Appointing Authorities of the candidates, Director, HIPA and Director, Treasuries, Accounts and Lotteries, Himachal Pradesh as well as to the candidates concerned.
- (iv) The seniority of the officers appointed to the service shall be determined on the basis of marks obtained by them in both Part-I and Part-II examinations in first attempt. In case the marks are equal then the candidate who is senior in age will be placed above the candidate junior in age. The trainee(s) who will not pass all the papers in first attempt, will be placed below the candidates who have passed the examinations for both the parts in first attempt, on the basis of marks obtained by him / her in order of passing both the parts.

7. Training:

- (a) The Director, HIPA shall intimate the candidates selected for undergoing training, the scheduled date of commencement of training for Part-I and Part-II examinations.
- (b) In case any candidate selected to undergo training fails to report for training to the Director, HIPA by the scheduled date of the commencement of training, the period of such absence may be condoned by the Director, HIPA on the written request of the candidate provided the reasons for such absence were beyond the

  
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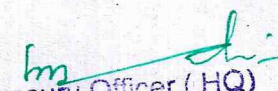
control of the applicant and the Director. HIPA is of the opinion that it may be possible for the applicant to make up for the lost period.

- (c) The period of training for Himachal Pradesh Finance and Accounts Service Part-I and II examinations shall be 5 months in each part.
- (d) The appointment of the trainee candidate in the Finance Department after successful completion of Part-I and Part-II Examination shall be subject to the obtaining of Vigilance Clearance Certificate in his / her favour by his parent Department from the Vigilance Department.
- (e) The period of training of Part-I and Part-II and examination shall be treated as duty:

Provided that the period of training in respect of the candidates shall be treated as duty and they shall be entitled for TA / DA as per rules only if they qualify the Himachal Pradesh Finance and Accounts Service Part-I and Part-II examination in the same or subsequent sessions in accordance with the rule 8 (4).

8. Examination and Result:

- (1) The Himachal Pradesh Finance and Accounts Service Part-I and Part-II examination for the candidates undergoing training in Himachal Pradesh Institute of Public Administration, Shimla shall be conducted by the Commission.
- (2) The subjects and syllabus for Himachal Pradesh Finance and Accounts Service Part-I and II training to be conducted by HIPA shall be as per Appendix-B and Appendix-C attached with these rules.
- (3) The Commission on receipt of information regarding the date of completion of Training of Himachal Pradesh Finance and Accounts Service Part-I and Part-II from Himachal Pradesh Institute of Public Administration Fairlawns, Shimla shall conduct the examination on a date immediately after the completion of training. The Director, HIPA will send such information at least 1-1/2 months before the completion of training.
- (4) A candidate shall not be allowed to appear in either part of the examination more than three times.
- (5) In order to pass the examination, a candidate must obtain 50% marks in each paper. Where there are two parts in a paper, marks obtained in both the parts shall be counted together.
- (6) A candidate shall be eligible to be admitted for Himachal Pradesh Finance and Accounts Service Part-II training with other successful candidates who have qualified the Himachal Pradesh Finance and Accounts Service Part-I examination even if he fails to qualify the said examination:

  
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Provided that the result of Himachal Pradesh Finance and Accounts Service Part-II examination of such candidate shall not be declared till he qualifies the Himachal Pradesh Finance and Accounts Service Part-I examination.

Provided further that in case a candidate fails to pass all the papers even after availing three chances, separately both in Part-I and Part-II examinations, his result for Himachal Pradesh Finance and Accounts Service Part-I and Part-II examinations shall stand cancelled automatically.

- (7) The Commission shall intimate the list of successful candidates including the marks obtained by them in all the papers of Part-I & II examination to the Director, Treasuries, Accounts & Lotteries, Himachal Pradesh.
- (8) Candidate(s) shall be required to bring their own books in examination in those papers in which the aid of such books is allowed. Those books shall not contain any extraneous material but shall be bare reference books only. In case a candidate is found to have indulged in unfair means during the examination, he / she may be disqualified for the entire examination.

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**APPENDIX-B****SYLLABUS FOR HIMACHAL PRADESH FINANCE AND ACCOUNTS SERVICE PART-I  
EXAMINATION**

Paper	Time allowed	Max. Marks	Syllabus
<b>Paper-I</b> Office Procedure and Communication	3 Hours	100	<ol style="list-style-type: none"> <li>1. HP Office Manual: With special emphasis on Chapters V, VI, IX, X, XI, XII, XIII, XIV, XVI, XVIII, XIX, XXII.</li> <li>2. Office Noting and Correspondence.</li> <li>3. Drafting of various types of official Communications.</li> </ol>
<b>Paper-II</b> Principles of Commercial Accounting (Without books)	3 Hours	100	<ol style="list-style-type: none"> <li>1. Commercial Accounting-Principles and Concepts.</li> <li>2. Books of Accounts and Book Keeping.</li> <li>3. Bank Reconciliation Statement.</li> <li>4. Preparation of Final Accounts i.e. Manufacturing/Trading, Profit and Loss Account and Balance Sheet.</li> <li>5. Depreciation, Reserve and other Funds.</li> <li>6. Financial statements of Non-profit Organizations i.e. Preparation of Receipt and Payment Accounts, Income and Expenditure Accounts and Balance Sheet.</li> </ol>
<b>Paper-III</b> Civil Services Rules and Regulations a. Theoretical (Without Books)	3 Hours	100	<ol style="list-style-type: none"> <li>1. Fundamental Rules,</li> <li>2. CCS (TA) Rules and Leave Travel Concession Rules.</li> <li>3. CCS (Leave) Rules, 1972.</li> <li>4. CCS (Pension), Rules, 1972 and New Pension Scheme.</li> <li>5. General Provident Fund Rules, 1960.</li> <li>6. CCS (Temporary Service) Rules.</li> </ol>
b. Practical (With Books)	3 Hours	100	<ol style="list-style-type: none"> <li>7. HP Employees Group Insurance Scheme-1984 and Group Personal Accident Insurance Schemes.</li> <li>8. CCS Joining Time Rules, 1979.</li> </ol>
<b>Paper-IV</b> Structure of Government Accounts and Budget. (With Books)	3 Hours	100	<ol style="list-style-type: none"> <li>1. Structure of Government Accounts.</li> <li>2. Classification of Accounts in Government.</li> <li>3. Constitutional provisions relating to preparation and presentation of Budget, Finance and Appropriation Accounts, Money Bills, Finance Commission and Planning Commission/NITI. (Constitution of India Part VI-Chapter-III (Article 107 to 117, 119, 196 to 209 and Part XII-Chapter-I (Article 266, 267, 280, 283 to 291) and 4)</li> <li>5. New Trends in Budgeting viz. a viz. Zero Base Budgeting, Performance Budgeting and Capital Budgeting techniques.</li> </ol>

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			6. H.P. Fiscal Responsibility and Budget Management Act 2005 and H.P. Fiscal Responsibility and Budget Management Rules. 7. Legislative Financial Committees: <ol style="list-style-type: none"> <li>Estimate Committee</li> <li>Public Accounts Committee</li> <li>Committee on Public Undertakings.</li> <li>Standing Committees for scrutiny of Demands for Grants etc.</li> </ol>
<b>Paper-V</b> Computer Applications <b>Part-A Theory</b> (Without Books)	1½ Hours	50	<b>1. Computer basics</b> (i) An introduction to Computers (ii) An overview of Computer Hardware (iii) Types of Computers <b>(20 Marks)</b> <b>2. Standard application of software.</b> (i) M.S. Word (ii) M.S. Excel. (iii) M.S. Power Point (iv) Internet/E-Mail Service. <b>(30 Marks)</b>
<b>Part-B</b> Practical (Without Books)	1½ Hours	50	How to install and use basic input / output devices. Practical knowledge of MS-Word, MS-Excel and MS Power Point. Managing files / folders in MS Word, MS Power Point. Tally, e-pension, e-vitrans, e-NPS, e-Challan, OLTIS, e-kosh, e-salary, Online filing of ITR and quarterly TDS return, PMIS etc. <b>(50 Marks)</b>

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**APPENDIX-C**

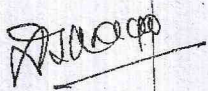
**SYLLABUS FOR HIMACHAL PRADESH FINANCE AND ACCOUNTS SERVICE**  
**PART-II EXAMINATION**

Paper	Time allowed	Max. Marks	Syllabus
<b>Paper-I</b> Financial Rules and Accounting Procedures. (With Books)	3 Hours	100	<ol style="list-style-type: none"> <li>Himachal Pradesh Financial Rules, 2009 (except chapters 3 and 4)</li> <li>H.P. Treasury Rules and Subsidiary Treasury Rules.</li> <li>Account Code Vol. I &amp; II</li> <li>HP Store Procurement Rules / Instructions (70 Marks)</li> <li>PWD Accounts (Central P.W.D. Account Code-with special reference to preparation of Cash Book, Contractor's Ledger, Preparation of Contractor's Bills etc. excluding the portion relating to Administrative matters) (30 Marks)</li> </ol>
<b>Paper-II</b> Service and Conduct Rules (Without Books)	3 Hours	100	<ol style="list-style-type: none"> <li>General conditions of Service and Constitutional Provisions- Relating to service</li> <li>Appointment, Probation, Confirmation, Formulation of R&amp;P Rules.</li> <li>Training</li> <li>Seniority</li> <li>Reservation</li> <li>Promotion</li> <li>Annual Performance Appraisal Report</li> <li>Union &amp; State Public Service Commissions (60 Marks)</li> <li>CCS (Conduct) Rules, 1964</li> <li>CCS (CCA) Rules, 1965 (40 Marks)</li> </ol> <p>(Suggested Books-Hand Books on Personnel Matters-Department of Personnel HP and related portion of Constitution of India and other Reference Books)</p>
<b>Paper-III</b> Cost Accounting and Auditing (Without Books)	3 Hours	100	<p><b>Cost Accounting (75 Marks)</b></p> <ol style="list-style-type: none"> <li>Introduction to Cost Accounting.               <ol style="list-style-type: none"> <li>Objective and scope of cost accounting</li> <li>Cost Centers and cost units</li> <li>Elements of cost.</li> </ol> </li> <li>Cost ascertainment               <ol style="list-style-type: none"> <li><u>Material cost</u> <ol style="list-style-type: none"> <li>Procurement Procedures, store procedures and documentation in respect of receipts and issue of stock, stock verification.</li> <li>Inventory Control-techniques of fixing of minimum, maximum and recorder levels, Economic order quantity, ABC classification, stock taking.</li> </ol> </li> </ol> </li> </ol>

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Paper	Time allowed	Max. Marks	Syllabus
			<ul style="list-style-type: none"> <li>(iii) Inventory accounting</li> <li>(iv) Consumption-identification with products of cost centers, basis for consumption centers in financial accounts, monitoring of consumption.</li> <li>b. <u>Employee Cost</u> <ul style="list-style-type: none"> <li>(i) Attendance and payroll procedures, over view of statutory requirements, overtime, idle time and incentives.</li> <li>(ii) Labour turnover</li> <li>(iii) Utilization of direct and indirect labour, charging of labour cost, identifying labour hours with work orders or batch or capital jobs.</li> </ul> </li> <li>c. <u>Direct Expenses</u> <ul style="list-style-type: none"> <li>Sub- contracting- control on material movements, identification with the main product or service.</li> </ul> </li> <li>d. <u>Overheads</u> <ul style="list-style-type: none"> <li>i) Functional analysis- factory, administration, selling, distribution, research and development.</li> <li>ii) Behavioral analysis – fixed, variable, semi variable.</li> </ul> </li> <li>3. <u>Costing System</u> <ul style="list-style-type: none"> <li>i) Job Costing</li> <li>ii) Batch Costing</li> <li>iii) Contract</li> <li>iv) Process Costing</li> </ul> </li> <li><b><u>Auditing</u> (25 marks)</b> <ul style="list-style-type: none"> <li>1. Auditing Concepts- Nature and limitations of Auditing, basic principles governing an audit, Ethical principles and concept of Auditor's Independence.</li> <li>2. Auditing engagement – Audit planning, Audit programme, Control of quality of audit work, Delegation and supervision of audit work.</li> <li>3. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.</li> <li>4. Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system Internal control questionnaire, Internal control checklist, Tests of Control. Application of concept of materiality and audit risk. Concept of Internal Audit.</li> <li>5. Internal Control and Computerized</li> </ul> </li> </ul>

  
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Paper	Time allowed	Max. Marks	Syllabus
			Environment:-Approaches to Auditing in Computerized Environment. 6. Audit Sampling- Types of sampling, Test checking, Techniques of test checks.
<b>Paper-IV</b> Advanced Commercial Accounts and Taxation (Without Books)	3 Hours	100	<p><b>Accounting (75 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Method of Accounting-Mercantile (Accrual) or cash, with main emphasis on Mercantile (Accrual) Method of Accounting.</li> <li>2. Company Accounts: Preparation of financial statements-Profit and Loss Account, Balance sheet and Cash Flow statement, Time value of money, Working capital financing, Financial statement analysis, Financing decisions.</li> <li>3. Accounting Standards issued by the Institute of Chartered Accountants of India. Working knowledge of:- AS 1: Disclosure of Accounting Policies AS 2: Valuation of Inventories. AS 6: Depreciation Accounting AS 9: Revenue Recognition AS 10: Accounting for Fixed Assets</li> <li>4. Accounting in Computerized Environment:- An overview of computerized accounting system-Salient features and significance, Concept of Grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection. Generating Accounting Reports.</li> </ol> <p><b>Taxation: Income Tax (25 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Important definitions in the Income Tax Act, 1961.</li> <li>2. Basis of charge:- Rates of taxes applicable for different types of assesses.</li> <li>3. Heads of Income: Salaries, Income from House Property, Profit and gains of business or profession, Capital Gains and Income from other sources.</li> <li>4. Income under the head salaries (Section 15 to 17)</li> <li>5. Relief when salary etc. is paid in arrears or in advance- Section 89.</li> <li>6. Provision for filing of return of income.</li> </ol>

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