

GOVERNMENT OF TAMIL NADU
ABSTRACT

Public Services – Temporary posts of Co-operative Audit Officer, Senior Co-operative Auditor and Junior Co-operative Auditor in the Directorate of Co-operative Audit, Madras – Adhoc Rules – Issued.

FINANCE (COOPERATIVE AUDIT) DEPARTMENT

G.O.Ms.No.253

Dated : 31.3.86
Panguni 17, Kurothana,
Thiruvalluvar Aandu 2017

Read :

1. G.O.Ms.No.677, Cooperation Department, Dated.22.11.1978
2. G.O.Ms.No.550 Food & Cooperation Department, Dated.7.9.1979
3. From the Director of Co-operative Audit, letter Rc.No.5577/81-A1 Dated.26.9.1981, 25.6.83, 6.2.84 and 28.6.84.
4. From the Joint Secretary, Tamil Nadu Public Service Commission, letter No.1250/BA1/84 Dated.17.2.1986.

.....

ORDER

With a view to ensuring audit of all the Cooperative Societies independent of the Administrative Department, the Government in the orders read above, have ordered the creation of a separate Department of Co-operative Audit called the Department of Co-operative Audit and its head called the Director of Co-operative Audit. The entire Department was placed under the control of the Finance Department of the Secretariat. The Directorate of Co-operative Audit started functioning with effect from 17.6.1981.

2. Since the office of the Director of Co-operative Audit is likely to continue for some more years to come and as getting the services of competent and suitable staff for this office from various departments has become difficult, it is considered necessary to create separate cadre of staff for the office of the Director of Co-operative Audit and to frame adhoc rules for the various categories of posts in the Directorate. The Government accordingly frame adhoc rules for the subordinate posts in the office of the Director of Co-operative Audit, Madras.

3. The following Notification will be published in the Tamil Nadu Government Gazette :-

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Tamil Nadu hereby makes the following rules:-

2. The rules hereby made shall be deemed to have come into force on the 17th June 1981.

RULES

1. The General and the Special Rules applicable to the holders of the permanent posts in the Tamil Nadu Co-operative Subordinate Service shall apply to the holders of the temporary posts of Cooperative Audit Officers, Senior Cooperative Auditors and Junior Cooperative Auditors in the Co-operative Audit Department sanctioned from time to time, subject to the modifications specified in the following rules :-

2. Constitution :- The post shall each constitute a separate category in the said Service.

3. Appointment :- (a) Appointment to the posts specified in column (1) of the Table below shall be made by the method of appointment specified in the corresponding entries in column (2) thereof.

THE TABLE

Posts (1)	Method of appointment (2)
1. Cooperative Audit Officer	i) By transfer from among the holders of the post of Co-operative Sub Registrars, or ii) By promotion from among the holders of the post of Senior Co-operative Auditor
2. Senior Cooperative Auditor	i) By transfer from among the holders of the post of Senior Inspector of Cooperative Societies, or ii) By direct recruitment; or iii) By promotion from among the holders of the post of Junior Co-operative Auditor

2. Junior Cooperative Auditor	<ul style="list-style-type: none"> i) By transfer from among the holders of the post of Junior Inspector of Cooperative Societies, or ii) By direct recruitment; or iii) By recruitment by transfer from among the holders of the post of Junior Assistant, Typist and Steno-Typist in the Co-operative Audit Department in the Tamil Nadu Ministerial Service
-------------------------------	---

(Amended vide G.O.Ms.No.204 Finance (CA) Department, Dated.18.06.03)

(b) Promotion to the posts shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

(c) Seventy five percent of the permanent vacancies in the post of Senior Co-operative Auditor shall be filled up by promotion and Twenty five percent of the permanent vacancies shall be filled up by direct recruitment.

(Amended in G.O.Ms.No.230 Finance (CA) Department, Dated.25.05.98)

[Executive Orders issued in G.O.Ms.No.436 Finance (CA) Department, Dated.20.04.2000 for deletion of Direct Recruitments of Senior Co-operative Auditors]

(d) Ten percent of the permanent vacancies in the post of Junior Co-operative Auditor shall be filled by recruitment by Transfer and out of these ten percent of the vacancies, six percent shall be reserved for Junior Assistant, three percent for Typist and one percent for Steno-Typist Grade III. The remaining ninety percent of the vacancies shall be filled by direct recruitment.

(Amended in G.O.Ms.No.467 Finance (CA) Department, Dated.01.09.2004.)

4. Unit for recruitment, discharge, etc.

For the purposes of recruitment, seniority, reservation of appointments, probation, discharge/retranchment for want of vacancies and re-appointment of probationers and approved probationers in the posts of Cooperative Audit Officers, Senior Cooperative Auditors and Junior Co-operative Auditors, the entire state shall be considered as one Unit.

5. Appointing Authority : Appointment to the posts specified in column(1) of the Table below shall be made by the authorities specified in the corresponding entries in column (2) thereof.

THE TABLE

Posts (1)	Appointment Authority (2)
1. Cooperative Audit Officer	Director of Cooperative Audit
2. Senior Cooperative Auditor	Joint Director of Cooperative Audit (Headquarters)
3. Junior Cooperative Auditor	Provided that the competent authority for appointment as full member shall be the Director of Cooperative Audit

(Amended in G.O.Ms.No.838 Finance (CA) Department, Dated.02.11.1992)

6. Reservation of appointments : The rule of reservation of appointments (General Rule 22) shall apply separately for appointment to the posts of Senior Cooperative Auditors and Junior Cooperative Auditors by direct recruitment.

7. List of approved candidates : The crucial date for possession of the prescribed qualification for appointment to any of the posts in the service by promotion or by recruitment by transfer shall be the 1st October of each year.

8. Qualification : (a) Age : No person shall be eligible for appointment to the posts of Senior Co-operative Auditor or Junior Co-operative Auditor by direct recruitment if he has completed or will complete 30 years of age on the first day of July of the year in which the selection for appointment is made.

(Amended in G.O.Ms.No.303 Finance (CA) Department, Dated.22.04.19091)

(b) Other Qualifications : No person shall be eligible for appointment to the posts specified in Column (1) of the Table below by the methods of appointment specified in the corresponding entries in Column (2), unless he possesses the qualifications, specified in the corresponding entries in Column (3) thereof.

THE TABLE

Posts (1)	Methods of appointment (2)	Qualifications (3)
1. Co-operative Audit Officer.	(i) Transfer	Must have served as Co-operative Sub Registrar

	(ii) Promotion	<ul style="list-style-type: none"> (i) Must have passed the Account Test for Subordinate Officers Part I and II ; (ii) Must have passed the District Office Manual Test; and (iii) Must have put in service for a period of not less than three years as Senior Co-operative Auditor.
2. Senior Co-operative Auditor.	<ul style="list-style-type: none"> (i) Transfer (ii) Promotion (iii) Direct recruitment 	<p>Must have served as Senior Inspector of Co-operative Societies</p> <ul style="list-style-type: none"> (i) Must have passed the Account Test for Subordinate Officers Part I ; (ii) Must have passed the District Office Manual Test; (iii) Must have put in service for a period of not less than one year as Junior Co-operative Auditor and (iv) Must have passed the examination in Co-operation, Auditing, Book-keeping and Banking conducted by the Central Co-operative Institute, or the Tamil Nadu Public Service Commission <p>Must possess B.B.M. Degree awarded by the Universities and Institutions in Tamil Nadu or B.Com., Degree or B.A.(Cooperation) Degree or B.A. (Economics) Degree (Amended in G.O.Ms.No.376 Fin (CA) Department, Dated.9.7.2004) Executive Orders issued treating B.A.(Corporate Secretaryship) Degree awarded by Universities in Tamil Nadu as equivalent in G.O.Ms.No.303 Fin (CA) Department, Dated.27.05.2004</p>

<p>3. Junior Co-operative Auditor</p>	<p>(i) Transfer</p> <p>(ii) Direct recruitment</p> <p>(iii)Recruitment by transfer</p> <p>(Amended in G.O.Ms.No.204 Fin (CA) Department, Dated.18.6.2003)</p>	<p>Must have served as Junior Inspector of Co-operative Societies</p> <p>Must possess B.B.M. Degree awarded by the Universities and Institutions in Tamil Nadu or B.Com., Degree or B.A.(Cooperation) Degree or B.A.(Economics) Degree (Amended in G.O.Ms.No.376 Fin (CA) Department, Dated.9.7.2004) Executive Orders issued treating B.A.(Corporate Secretaryship) Degree awarded by Universities in Tamil Nadu as equivalent in G.O.Ms.No.303 Fin (CA) Department, Dated.27.05.2004</p> <p>(i) Must possess the Minimum General Educational Qualification specified in Schedule-I of the General Rules in the Tamil Nadu State and Subordinate Services Rules ;</p> <p>(ii) Must have passed the Account Test for Subordinate Officers, Part I;</p> <p>(iii) Must have passed the District Office Manual Test; and</p> <p>(iv) Must have put in service for a period of not less than two years on duty as Junior Assistant in the Co-operative Audit Department in the Tamil Nadu Ministerial Service and in the case of persons who were appointed to the post of Junior Assistant by transfer from the post of Typist must have put in a total service in the Co-operative Audit Department in the Tamil Nadu Ministerial Service in both categories for a period of not less than three years on duty; or must have put in a service for a period of not less than three years on duty</p>
---------------------------------------	---	--

		as Typist /Steno Typist in Co-operative Audit Department in the Tamil Nadu Ministerial Service.” (Amended vide G.O.Ms.No.368 Finance (C A) Department, Dated.7.11.2002)
--	--	--

9. Probation : Every person appointed to the posts specified in Column (1) of the Table below shall be on probation for the period specified in the corresponding entries in column (2) thereof.

THE TABLE

Posts (1)	Period of Probation (2)
Senior Co-operative Auditor appointed by direct recruitment	Total period of two years on duty within a continuous period of three years
Junior Co-operative Auditor appointed by direct recruitment	Total period of two years on duty within a continuous period of three years
Junior Co-operative Auditor appointed by recruitment by transfer	Total period of one year on duty within a continuous period of two years

Holders in the posts of Senior Co-operative Auditor and Junior Co-operative Auditor shall be eligible to count towards their probation the service rendered by them under the Tamil Nadu Co-operative Subordinate service in the respective category

10. Training : (a) Every person appointed to the posts specified in column (1) of the Table below shall undergo the training specified in the corresponding entries in column (2) thereof.

THE TABLE

Posts (1)	Training (2)
Senior Co-operative Auditor appointed by direct recruitment	General Basic Course of Training at any one of the Co-operative Training Colleges in Tamil Nadu for a period of thirty six weeks and practical training in the Co-operative Audit Department for a period of ten weeks.
Junior Co-operative Auditor appointed by direct recruitment	A course of instruction in Co-operation, Auditing, Banking and Book-keeping for a period of nine months and a course of practical training for a period of three months at a Co-operative Training Institute in Tamil Nadu.

Junior Assistants and Steno-Typists / Typist in the Co-operative Audit Department who are certified to be suitable for appointment as Junior Co-operative Auditors under Rule-8	A course of instruction in Co-operation, Auditing, Banking and Book-keeping for a period of nine months and a course of practical training for a period of three months at a Co-operative Training Institute in Tamil Nadu.
---	---

Provided that persons appointed as Junior Co-operative Auditors by recruitment by transfer from the category of Junior Assistants and Steno-Typists/Typists employed in the Co-operative Audit Department, who have already undergone a course of training in cooperation, Auditing, Banking and Book-keeping in any of the Co-operative Training Institutes in Tamil Nadu recognised by the Government of Tamil Nadu and have passed the examination in those subjects conducted by the Tamil Nadu Co-operative Union need not undergo the course of instructions and training prescribed in this sub-rule;

Provided further that persons who hold M.Com Degree of any University recognised by the University Grants Commission for the purpose of its grants with Cooperation as one of the subjects appointed as Senior Co-operative Auditors need not undergo the course of instruction and training prescribed in this sub-rule ;

Provided also that persons who hold M.A., (Cooperation) or B.A. (Cooperation) degree need not undergo the theoretical training, namely, instruction classes prescribed in this sub-rule ;

Provided also that persons who hold the post Graduate Diploma in Agricultural Economics and Cooperation awarded by the National Council for Rural Higher Education, need not undergo the course of training in the Co-operative Institute or in any one of the Cooperative Training Colleges in Tamil Nadu ;

Provided also that persons selected for appointment by direct recruitment as Junior Cooperative Auditors and Senior Cooperative Auditors, who have already undergone a course of training in Cooperation, Auditing, Banking and Book-keeping in any of the Cooperative Training Institutes in the State recognised by the Government of Tamil Nadu and have passed the examinations in those subjects conducted by the Tamil Nadu Cooperative Union, need not undergo the course of instructions and training prescribed in the sub-rule ;

Provided also that Junior Co-operative Auditors selected for appointment as Senior Co-operative Auditors by direct recruitment, who have already undergone as Junior Co-operative Auditors the full course of instruction and training in any of the Cooperative Training Institutes in Tamil Nadu recognised by the Government of Tamil Nadu need not undergo the course of instruction and training prescribed for Senior Co-operative Auditors in this sub-rule.

(b) The pay admissible to Senior Co-operative Auditors and Junior Co-operative Auditors appointed by direct recruitment, while undergoing the prescribed course of instruction and practical training shall be the minimum of the time scale of pay applicable to the post concerned. The period of training shall count for probation and increment.

(c) The pay admissible to Junior Assistants while undergoing the prescribed course of instruction and practical training shall be their grade pay in the post of Junior Assistants in accordance with Fundamental Rule 20 and they shall not be eligible for any stipend.

Provided that they shall be entitled to traveling allowance as on transfer for their journeys to and from the place of training in accordance with the provisions contained in the Manual of Special Pay and allowances.

(d) The pay admissible to Steno-Typists/Typists while undergoing the prescribed course of instruction and practical training shall be their grade pay in their respective post excluding the Special pay, if any. They shall not be eligible for any stipend.

Provided that they shall be entitled to traveling allowance as on transfer for their journeys to and from the place of training in accordance with the provisions contained in the Manual of Special Pay and Allowances.

(e) If for any reason, whatsoever, including illness or any bodily infirmity, a person while Undergoing the prescribed course of training at the Co-operative Training College or the Central Co-operative Institute or any other Co-operative Training Institutes either leaves the college or the Institute without previous permission in writing, in that behalf, of the principal or any other person in charge of the college or the Institute, or discontinues the course of training or absents himself from the college of Institute on account of leave of any kind, including casual leave on one or more occasions, for a total period exceeding one-tenth of the total number of working days of the course of training, he shall not be allowed to rejoin the said course of training and shall be deemed to have been discharged from service with effect from the date of such leaving the college or the Institute or the date on which he discontinues the course of training or the date on which his absence exceeded the aforesaid one-tenth of the total number of working day, as the case may be.

(f) Every person appointed to the posts by direct recruitment on completion of training shall serve the Government atleast for five years, failing which the entire amount spent towards training shall be refunded.

11. Tests : Every person appointed to the posts specified in column (1) of the Table below shall pass the tests and examinations specified in the corresponding

entries in column (2) within the period prescribed or as otherwise required by the corresponding entries in column (3) thereof.

THE TABLE

Posts (1)	Tests and Examinations (2)	Period (3)
1. Senior Co-operative Auditors appointed by direct recruitment	i) Examinations in Co-operation, Auditing, Banking and Book-keeping conducted by the Central Cooperative Institute, Madras or the Tamil Nadu Public Service Commission ii) Account Test for Subordinate Officers Part-I; and iii) District Office Manual Test	To be passed within the period of probation
2. (a) Junior Co-operative Auditors appointed by direct recruitment	i) Examinations in Co-operation, Auditing, Banking and Book-keeping conducted by the Central Cooperative Institute, Madras or the Tamil Nadu Public Service Commission ii) Account Test for Subordinate Officers Part –I and iii) District Office Manual Test	To be passed within the period of probation
(b) Junior Co-operative Auditors appointed by direct recruitment by transfer	Examinations in Co-operation, Auditing, Banking and Book-keeping conducted by the Central Cooperative Institute, Madras or the Tamil Nadu Public Service Commission	To become eligible for appointment as full member of the service and for promotion as Senior Co-operative Auditor

Explanations : For the purpose of these rules, a person who has passed the examinations specified in column (1) of the Table below shall be deemed to have passed the examinations conducted by the Central Cooperative Institute, Madras or the Tamil Nadu Public Service Commission in the subject (s) specified in the corresponding entries in column (2) thereof.

THE TABLE

Examinations (1)	Corresponding Examinations of the Tamil Nadu Public Service Commission (2)
1. Government Technical Examination in - Book-Keeping (Lower Grade) Banking (Lower Grade) Accountancy (Lower Grade)	Book-Keeping Banking Book-Keeping
2. B.Com or B.Com (Honours) or M.Com., degree of any University other than Madras, Madurai-Kamaraj, Annamalai, Bharathiar and Bharathidasan Universities or Institution recognised by the University Grants Commission for purposes of its grant	Book-Keeping
3. M.Com., Degree of the Madras or Annamalai or Madurai-Kamaraj, or Bharathiar or Bharathidasan University with Cooperation as one of the subjects.	Cooperation, Auditing, Banking and Book-Keeping
4. A pass in the Accountancy and General Commercial knowledge of the intermediate Examination of the Andhra University.	Book-Keeping
5. A pass in the G.D.A. or R.A. or A.C.A., diploma Final Examination.	Book-Keeping and Auditing
6. A pass in the examination for the certified Association-ship of the Indian Institute of Bankers.	Banking
7. A pass in the Elements of Commerce and Accountancy in the intermediate examination of the Madras University.	Book-Keeping

8.	M.A., (Cooperation) or B.A., (Cooperation).	Cooperation and Book-Keeping
9.	Post Graduate diploma in Agricultural Economics and Cooperation awarded by the National Council for Rural Higher Education.	Cooperation, Auditing, Banking and Book-Keeping
10.	A pass in the Elements of Commerce in the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Tamil Nadu. (Amended vide G.O.Ms.No.204 Fin (CA) Department, Dated.3.6.02)	Book-Keeping

12. Transfers and Postings :

- (a) Transfers and postings of Cooperative Audit Officer, Senior Cooperative Auditors and Junior Cooperative Auditors from one circle to another and one region to another shall be made by the Director of Co-operative Audit.
- (b) Transfers and postings of Cooperative Audit Officer, Senior Cooperative Auditors and Junior Cooperative Auditors within the circle shall be made by the Assistant Director of Cooperative Audit having jurisdiction.

(Amended in G.O.Ms.No.838 Fin (CA) Department, Dated.02. 11.1992)

13. Pay :

There shall be paid to the holders of the posts specified in column (1) of the Table below, a monthly pay calculated in the scale specified in the corresponding entries in columns (2) and (3) thereof.

THE TABLE

Posts (1)	Scale of Pay	
	From 17.06.81 to 30.09.84 (2)	From 01.10.84 (3)
1. Cooperative Audit Officer	Rs.525-25-675-30- 855-35-925	Rs.905-45-1445-50-1545
2. Senior Cooperative Auditor	Rs.450-20-590-25- 740-30-800	Rs.780-35-1025-40-1385
3. Junior Cooperative Auditor	Rs.350-10-420-15-600	Rs.705-20-745-25-845-35- 1230

14. Savings : Nothing contained in these rules shall adversely affect any person appointed to the posts prior to the date of publication of these rules in the Tamil Nadu Government Gazette.