

Copy of G.O.Ms.No.561 Finance (Co-op. Audit) Department, Dated.26.6.1987.

Abstract

PUBLIC SERVICES – Temporary posts of Joint Director of Co-operative Audit and Assistant Director of Co-operative Audit in the Directorate of Co-operative Audit, Madras – Adhoc Rules – Issued.

READ :

1. G.O.Ms.No.677, Cooperation Department, Dated.22.11.1978
2. G.O.Ms.No.550 Food and Cooperation Department, Dated.7.9.1979
3. From the Director of Co-operative Audit, letter No.Rc.5577/81/A1, Dated.26.9.81, 25.6.83 and 6.2.1984.
4. From the Joint Secretary, Tamil Nadu Public Service Commission, Madras Letter No.1055/B.5/84 Dated.2.7.1986.

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ORDER :

With a view to ensuring audit of all Co-operative Societies independent of the Co-operative 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. 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 posts of Joint Director of Co-operative Audit and Assistant Director of Co-operative Audit 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

The General and Special Rules applicable to the holders of the permanent posts in the Tamil Nadu Co-operative Service shall apply to the holders of the temporary posts of Joint Directors of Co-operative Audit and the Assistant Directors of Co-operative Audit, sanctioned from time to time in the Co-operative Audit department, 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 by the method specified in the corresponding entries in column (2) thereof :-

THE TABLE

Posts (1)	Method of Appointment (2)
1. Joint Director	Promotion from among the holders of the post of Assistant Director of Co-operative Audit
2. Assistant Director	(i) Direct Recruitment : or (ii) Recruitment by transfer from among the holders of the posts of Co-operative Audit Officer in the Co-operative Audit Department in the Tamil Nadu Co-operative Subordinate Services.

(b) Promotion to the post of Joint Director shall be made on grounds of merit and ability. Seniority being considered only where merit and ability are approximately equal.

(c) Ten percent of the permanent posts in the cadre strength of Assistant Director shall be reserved for appointment by direct recruitment.
(G.O.Ms.No.718 Finance (Co-operative Audit) Department, Dated.16.12.1998)

4. PREPARATION OF ANNUAL LIST OF APPROVED CANDIDATES :

For the purpose of preparation of the annual list of approved candidates for appointment to the posts by promotion and by recruitment by transfer, the crucial date on which the candidate should have acquired the prescribed qualification shall be the 1st October of the year to which the list relates to.

5. RESERVATION OF APPOINTMENTS : The rule relating to reservation of appointments (General Rule 22) shall apply for appointment to the post of Assistant Director by Direct Recruitment.

6. QUALIFICATION : (a) Age : No person shall be eligible for appointment to the post of Assistant Director by direct recruitment if he has completed or will complete 30 years on the first day of July of the year in which the selection of appointment is made. (G.O.Ms.No.736 Fin (TH &CA) Dept. Dated.5.7.1990)

(b) 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. Joint Director of Co-op. Audit	Promotion	Must have put in service for a period of not less than three years as Assistant Director of Co-operative Audit including the period of probation, the periods spent on foreign service or on deputation but excluding periods spent on leave and suspension
2. Assistant Director of Co-op. Audit	(i) Direct recruitment	Must possess the Degree of M.A.,(Cooperation) or M.Com., with Cooperation as a subject or M.Com., with Higher Diploma in Cooperation awarded by the National Council for Co-operative Training or must have passed the final examination conducted by the Institute of Chartered Accountants (G.O.Ms.No.494 Fin (CA)Dept. Dt.10.12.2001)
	(ii) Recruitment by transfer	(a) Must have put in service for a period of not less than three years as Co-operative Audit Officer (b) Must have passed – (i) the Account Test for Executive Officers;

		(ii) Departmental Test for Officers of the Cooperative Department in Cooperation, Auditing, Book-keeping and Banking and Rural Economics conducted by the Tamil Nadu Public Service Commission ;
		(iii) the District Office Manual Test

7. PROBATION : Every person appointed by direct recruitment to the post of Assistant Director shall, from the date on which he joins duty, be on probation for a total period of three years on duty within a continuous period of four years and person appointed by recruitment by transfer to the post of Assistant Director shall from the date on which he joining duty, be on probation for a total period of two years on duty within a continuous period of three years.

8. (a) TRAINING : The following training is prescribed for directly recruited Assistant Director of Co-operative Audit :-

	Nature of Training (1)	Duration (2)
(i)	General Basic Course of Training at any one of the Co-operative Training Colleges in Tamil Nadu : Provided that persons who hold post Graduate Diploma in Agricultural Economics and Cooperation awarded by the National Council for Rural Higher Education or M.A.(Cooperation) or B.A. (Cooperation) or M.Com., Degree of any University recognized by the University Grants Commission for the purpose of its grants with cooperation as one of the subjects need not undergo this training in General Basic Course	36 weeks
(ii)	Practical Study of Cooperatives	16Weeks
(iii)	Practical training in other Departments	10 Weeks
(iv)	Holding of independent charge of the different posts of Co-operative Audit Officers	42 weeks

(b) The pay of an Assistant Director of Co-operative Audit while commencing the training shall be fixed by the minimum of the scale of pay applicable to the post. The period of training shall count for probation and Increment.

(c) If, for any reason whatsoever including illness or any bodily infirmity, a probationer while undergoing the prescribed course of training at any one of the Co-operative Training Colleges in Tamil Nadu either leaves the College without previous permission in writing, in that behalf, of the Principal or any other person in charge of the college or discontinues the course of training or absents himself from the college 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 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 days, as the case may be.

9. TESTS: (a) Every person appointed to the category of Assistant Director of Co-operative Audit by Direct Recruitment shall pass the following tests within the period of his probation, namely;-

- (i) Account Test for Executive Officers :
- (ii) Departmental Test for Officers of the Cooperative Department in Cooperation, Auditing, Book-keeping and Banking and Rural Economics conducted by the Tamil Nadu Public Service Commission ; and
- (iii) District Office Manual Test conducted by the Tamil Nadu Public Service Commission.

(b) For the purpose of these rules, a person who has passed the examination specified in column (1) of the table below shall be deemed to have passed the examination conducted by the Tamil Nadu Public Service Commission in the subjects 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 Examinations in : (a) Book Keeping (Lower Grade) (b) Banking (Lower Grade)	Book-keeping Banking Book-keeping

(c) Accountancy (Lower Grade)	
2. B.Com. or M.Com., Degree of any University or Institution recognized by the University Grants Commission for purposes of its grant	Book-keeping
3. B.Com., or M.Com., degree of the Madras, Madurai Kamaraj, Annmalai, Bharathiyar or Bharathidasan Universities 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 Government Diploma in Accountancy or Registered Accountant or Associate member of the Institute of Chartered Accountants Diploma Final Examination	Book-keeping and Auditing
6. A pass in the Examination for the certified Associateship of the Indian Institute	Banking
7. A pass in the Elements of Commerce and Accountancy in the Intermediate Examination of the Madras University	Book-keeping
8. Post Graduate diploma in Agricultural Economics and Cooperation awarded by the National Council for Rural Higher Education	Cooperation, Auditing and Book-keeping
9. M.A.(Cooperation) or B.A.(Cooperation)	Cooperation 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 (G.O.Ms.No.204 Fin (CA) Dept. Dt.3.6.02)	Book-keeping

10. 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	Scale of Pay	
	From 17.6.81 to 30.9.84	From 1.10.84
(1)	(2)	(3)
1. Joint Director of Co-operative Audit	Rs.1300-75-1900- 100-2000	Rs.2150-110- 2590-125-3090
2. Assistant Director of Co-operative Audit	Rs.750-50-1350	Rs.1340-75-1715- 90-2435

11. 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.