



**KERALA GAZETTE**

കേരള ഗസറ്റ്

**EXTRAORDINARY**

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GOVERNMENT OF KERALA

**Finance (Establishment-D) Department**

**NOTIFICATION**

G. O. (P) No. 263/2008/Fin. Dated, Thiruvananthapuram, 20th June, 2008.

S. R. O. No. 650/2008.—In exercise of the powers conferred by sub-section (1) of section 2 of the Kerala Public Services Act, 1968. (19 of 1968), and in supersession of all the existing rules and orders on the subject, the Government of Kerala hereby make the following Special Rules for the Kerala Local Fund Audit Service, namely:—

**RULES**

1. *Short title and commencement.*—(1) These rules may be called the Kerala Local Fund Audit Service Rules, 2008.
- (2) They shall come into force at once.

2. *Constitution.*—The service shall consist of the following categories of officers, namely:—

- Category 1—Director of Local Fund Audit
- Category 2—Joint Director of Local Fund Audit
- Category 3—Deputy Director of Local Fund Audit (Higher Grade)
- Category 4—Deputy Director of Local Fund Audit
- Category 5—Audit Officer (HG)
- Category 6—Audit Officer
- Category 7—Selection Grade Confidential Assistant
- Category 8—Office Superintendent.

3. *Appointment.*—Appointment to the various categories shall be made as follows:—

<i>Sl No.</i>	<i>Category</i>	<i>Method of appointment</i>
(1)	(2)	(3)
1.	Director of Local Fund Audit	(i) An officer in the cadre of IA & AS (on deputation basis) OR (ii) An officer in the cadre of IAS OR (iii) By appointment of an Officer from among the Joint Directors of Local Fund Audit.
2.	Joint Director of Local Fund Audit	By promotion from Deputy Director of Local Fund Audit (Higher Grade)
3.	Deputy Director of Local Fund Audit (Higher Grade)	By promotion from Deputy Director of Local Fund Audit.
4.	Deputy Director of Local Fund Audit	By promotion from Audit Officer (HG)
5.	Audit Officer (HG)	By Grade promotion from Audit Officer
6.	Audit Officer	(i) Appointment by transfer from among Selection Grade Auditors or Senior Grade Auditors (in the absence of Selection Grade Auditor) in the Kerala Local Fund Audit. Subordinate Service.

(1)	(2)	(3)
		- (ii) Appointment by transfer from among Typists/ Confidential Assistants (both direct recruit and promotee Typist/Confidential Assistant) in the Kerala Local Fund Audit Subordinate Service.
7. Selection Grade - Confidential Assistant		Appointment by transfer from among Senior Grade Confidential Assistant in the Kerala Local Fund Audit Subordinate Service.
8. Office - Superintendent		Appointment by transfer from Selection Grade Typist of Kerala Local Fund Audit Subordinate Service.

*Note* (i).— Appointment by transfer from categories of Typists, Confidential Assistants and Selection Grade Auditors including Senior Garde Auditor, in the Local Fund Subordinate Service to the post of Audit Officer will be in the ratio 1: 1: 15 respectively. Ratio will be applied in a block of 17 vacancies of Audit Officers. While applying the above ratio, even if a candidate belonging to the category of Typist/Confidential Assistant is not eligible to be appointed as Audit Officer when the turn of the category arises, that vacancy will not be lost by that category, but the category will retain its claim to be appointed against one of the 17 vacancies in case eligible candidate becomes available before appointment is made to all the 17 vacancies. A Typist/Confidential Assistant will not be appointed as Audit Officer in preference to an Auditor, who as the next chance of appointment as Audit Officer and whose total length of service is equal to or greater than that of the Typist/Confidential Assistant. The post of Audit Officer, will be a selection post and appointment thereto will be by selection by DPC. The Typist/ Confidential Assistant must possess the following Qualification for appoinment to the category, namely:—

- (1) Minimum general educational qualification of S. S. L. C. or equivalent.
- (2) Account Test (Higher)
- (3) Local Fund Audit Department Test (Higher)
- (4) Pass in the Suitability Test conducted by PSC for appointment as Audit Officer of Local Fund Audit.
- (5) Satisfactory completion of training as Auditor for a period of training for one year.

*Note (ii):*—The Graduate Typists and confidential Assistants will be exempted from passing the Suitability Test for appointment to the post of Audit Officer subject to the conditions laid down in G. O. (P) No. 219/88/GAD dated 17-6-1988.

4. *Promotion*.—Promotion by transfer appointment to all categories except that of Director of Local-Fund Audit and the Audit Officer (Higher Grade) shall be made from Select Lists prepared from among eligible officers on the basis of merit and ability, seniority being considered only where merit and ability are approximately equal.

5. *Test*.—(1) No person shall be eligible for appointment as Audit Officer unless he has passed the following tests:—

(a) Local Fund Audit Department Test (Higher).

(b) Account Test (Higher).

6. *Probation*.—Every person appointed to categories 1, 2, 3, 4, 6, 7, and 8 from the date on which he joins duty, shall be on probation.

(i) if appointed by Direct Recruitment, for a total period of two years on duty within a continuous period of three years.

(ii) If appointed by promotion or by transfer, for a total period of one year on duty within a continuous period of two years.

7. *Appointing authority*.— (1) Government shall be the appointing authority in respect of categories 1, 2, 3, and 4.

(2) Director of Local Fund Audit shall be the appointing authority in respect of categories 5, 6, 7 and 8.

By order of the Governor,

L. G. GOYAL,  
*Principal Secretary (Finance).*

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

As per G. O. (Ms.) No. 733/79/Fin. dated 13-8-1979, the Local Fund Audit Department was re-organized based on the recommendation of the III Kerala Pay Commission. Consequent on this re-organization, the post of Joint Examiners were created. Posts of Assistant Examiners and Assistant Inspectors become extinct Subsequently, as per G. O. (P) No. 515/85/Fin. dated 16-9-1985 a new category of post viz., Deputy Examiner (Higher Grade)/Government Auditor were created as recommended by the IV Kerala Pay Commission. The Kerala Local Fund Audit Act came into existence with effect from 15-1-1996. The Examiner of Local Fund Accounts in the State functioning as such immediately preceding the commencement of the Act is known as Director of Local Fund Audit. Later, the posts, Joint Examiner of Local Fund Accounts, Deputy Examiner of Local Fund Accounts (Higher Grade) and Deputy Examiner of Local Fund Accounts were redesigned as Joint Director of Local Fund Audit, Deputy Director of Local Fund Audit (Higher Grade) and Deputy Director of Local Fund Audit as per G. O. (P) 424/99/Fin. dated. 18-2-1999 as per the provisions of the Act. It is therefore necessary to incorporate those changes in categories and designations in the Special Rules.

This notification is intended to achieve the above object.

To

- The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.
- The Accountant General (A & E), Kerala, Thiruvananthapuram.
- The Advocate General, Kerala, Ernakulam.
- The Registrar, High Court of Kerala.
- The Director of Local Fund Audit, Thiruvananthapuram.
- The Secretary, Kerala Public Service Commission.
- Additional Secretary to Chief Secretary.
- Private Secretary to Minister (Finance).
- P&AR Department.
- Law Department.
- Finance (SS) Department.
- Stock File.