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കേരള സർക്കാർ  
2010



Reg. No. രജി. നമ്പർ  
KL/TV(N)/12/2009-2011

**KERALA GAZETTE**

കേരള ഗസറ്റ്

**EXTRAORDINARY**

അസാധാരണം

**PUBLISHED BY AUTHORITY**

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GOVERNMENT OF KERALA

Finance (Establishment-D) Department

NOTIFICATION

G. O. (P) No. 197/10/Fin. Dated, Thiruvananthapuram, 25th March, 2010.

**S. R. O. No. 342/2010.**—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 Subordinate Service, namely:—

**RULES**

1. *Short title and commencement.*—(1) These rules may be called the Special Rules for the Kerala Local Fund Audit Subordinate Service, 2009.

(2) They shall come into force at once.

33/1353/2010/DTP.

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

*Category 1.*—Selection Grade Auditor

*Category 2.*—Senior Grade Auditor

*Category 3.*—Auditor/Auditor (Kannada)/Auditor (Tamil)

*Category 4.*—Selection Grade Typist

*Category 5.*—Senior Grade Typist

*Category 6.*—First Grade Typist

*Category 7.*—Second Grade Typist

*Category 8.*—Senior Grade Confidential Assistant

*Category 9.*—First Grade Confidential Assistant

*Category 10.*—Second Grade Confidential Assistant.

3. *Appointment.*—Appointment to the various categories specified in column (2) of the Table below shall be made by the method of appointment specified against each in column (3) thereof, namely:—

TABLE.

<i>Category No.</i>	<i>Category.</i>	<i>Method of Appointment</i>
(1)	(2)	(3)
1	Selection Grade Auditor	By promotion from Senior Grade Auditor
2	Senior Grade Auditor	By promotion from Auditor
3	Auditor/Auditor (Kannada)/Auditor (Tamil)	1. By direct recruitment 2. By transfer from,— (i) First Grade Typists and First Grade Confidential Assistants of the Local Fund Audit Department.

(1)	(2)	(3)
		(ii) Clerks and Typists under State Subordinate Service including Typists and Copyists in the Office of the Vigilance Tribunal, Thiruvananthapuram and the Enquiry Commissioner and Special Judge, Thiruvananthapuram and Thrissur.
		(iii) Class IV employees/Attender/Binder/Roneo Operator from the Subordinate Service under Local Fund Audit Department.

*Note:*—(1) First Grade Typists and First Grade Confidential Assistants of the Local Fund Audit Department who possess the qualification prescribed for appointment as Auditor (by direct recruitment) and have put in 10 years of service in Local Fund Audit Department will be eligible for appointment by transfer as Auditor in every sixth vacancy. The seniority of First Grade Typists/First Grade Confidential Assistants who gets appointment as Auditor shall be fixed with respect to the date of order of their appointment as Auditor as laid down in Rule 27 of Part II of the Kerala State and Subordinate Service Rules, 1958. The appointment of First Grade Typists/ First Grade Confidential Assistants as Auditor shall be on the basis of the total length of service as Typist/Confidential Assistant as the case may be, in the ratio 1:1 between Typist and Confidential Assistant, subject to the condition that a Typist with longer service shall not be superseded by a Confidential Assistant with lesser service. In the absence of qualified hands for appointment by transfer the vacancies shall be filled up by direct recruitment.

(2) Clerks and Typists having S.S.L.C. or equivalent qualification with four years of aggregate service in the respective category of the posts on the application under State Subordinate Service including Typists and Copyists in the office of the Vigilance Tribunal, Thiruvananthapuram and the Enquiry Commissioner and Special Judge, Thiruvananthapuram and Thrissur can apply for the post. Upper age limit will be 40 years on the 1st day of January of the year in which the application for appointment

(1)

(2)

(3)

are invited by the Kerala Public Service Commission with usual relaxation to the Scheduled Castes/Scheduled Tribes and Other Backward Communities. Their recruitment will be purely on the basis of merit and they are not eligible for reservation benefit. 5 percent vacancies shall be filled up by transfer from this category. In the absence of qualified hands for appointment by transfer the vacancies shall be filled up by direct recruitment.

- (3) Class IV employees (Attender/Roneo Operator/Binder) from Subordinate Service of Local Fund Audit Department having four years of aggregate service in the respective category of the posts and possessing minimum educational qualifications prescribed for appointment for the posts by direct recruitment are eligible for appointment. 2 percent vacancies shall be filled up by transfer from this category by the Director of Local Fund Audit. In the absence of qualified hands for appointment by transfer the vacancies shall be filled up by direct recruitment.
- (4) Promotion to the post of Selection Grade Auditor and Senior Grade Auditor shall be made from eligible Auditors as provided under Rule 3 of Part II of the Kerala State and Subordinate Service Rules, 1958, strictly on the basis of their seniority.

4 Selection Grade Typist

By promotion from Senior Grade Typist

5 Senior Grade Typist

By promotion from First Grade Typist

6 First Grade Typist

By promotion from Second Grade Typist

7 Second Grade Typist

1. By direct recruitment

2. By transfer from Class IV employees included in any of the Subordinate Service under the State Government.

(1)	(2)	(3)
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*Note:*—(1) Class IV employees in any of the Subordinate Service under the State Government having four years aggregate service in their respective category of posts and possessing minimum educational qualification prescribed for appointment as Second Grade Typist by direct recruitment are eligible to appear for a competitive test conducted by the Kerala Public Service Commission. Those who secure not less than 40 per cent marks in the competitive test will be included in the Rank List for that category. The upper age limit for selection in the case of such employees will be 40 years. The Commission shall prepare a separate Rank List for such persons and shall take their chances for appointment purely on the basis of merit and considered against open competition vacancies and not against turns reserved for particular communities. 5 per cent vacancies shall be filled up by transfer from this category. In the absence of qualified hands for appointment by transfer the vacancies shall be filled up by direct recruitment.

(2) Promotion to the post of Selection Grade Typist, Senior Grade Typist and First Grade Typist shall be made from eligible Typists as provided under Rule 3 of Part II of the Kerala State and Subordinate Service Rules, 1958, strictly on the basis of their seniority.

8	Senior Grade Confidential Assistant	By promotion from First Grade Confidential Assistant
9	First Grade Confidential Assistant	By promotion from Second Grade Confidential Assistant
10	Second Grade Confidential Assistant	1. By direct recruitment 2. By transfer from among the category of Typists in the Local Fund Audit Department

*Note:*—(1) Typists of Local Fund Audit Department who possess the qualifications prescribed for appointment as Second Grade Confidential Assistant (by direct recruitment) with four years service in Local Fund Audit Department will be eligible for appointment by transfer as Second Grade Confidential Assistant. The appointment will be strictly on the basis of seniority. The

number of vacancies filled up by the method of appointment prescribed in item 2 for Second Grade Confidential Assistant shall not exceed 50 per cent of the total number of vacancies. If no qualified Typists are available for appointment for Second Grade Confidential Assistant, the vacancies shall be filled up by direct recruitment.

- (2) Promotion to the post of Senior Grade Confidential Assistant, First Grade Confidential Assistant shall be made from eligible Confidential Assistants as provided under Rule 3 of Part II of the Kerala State and Subordinate Service Rules, 1958, strictly on the basis of their seniority.

4. *Appointing Authority.*—The appointing authority for all the above categories shall be the Director of Local Fund Audit.

5. *Qualifications.*—No person shall be eligible for appointment to any of the categories specified in column (2) of the Table below by the method of appointment specified in column (3) unless he possesses the qualifications specified in the corresponding entry in column (4) thereof, namely:—

TABLE

<i>Category No.</i>	<i>Category</i>	<i>Method of Appointment</i>	<i>Qualifications</i>
(1)	(2)	(3)	(4)
1	Selection Grade Auditor	By promotion from Senior Grade Auditor	
2	Senior Grade Auditor	By promotion from Auditor	
3	Auditor/Auditor (Kannada)/ Auditor (Tamil)	1. By direct recruitment	A Bachelor Degree or equivalent from any recognized University/Institution

(1)	(2)	(3)	(4)
		2. By transfer from,—	
	(i) First Grade Typists and First Grade Confidential Assistants of the Local Fund Audit Department		A Bachelor Degree from any recognized University/Institution with ten years of aggregate service in the Local Fund Audit Department.
	(ii) Low paid employees of the Local Fund Audit Department		A Bachelor Degree from any recognized University/Institution with four years of aggregate service in the Local Fund Audit Department.
	(iii) Clerks and Typists under State Subordinate Service including Typists and Copyists in the office of the Vigilance Tribunal, Thiruvananthapuram and the Enquiry Commissioner and Special Judge, Thiruvananthapuram and Thrissur.		S.S.L.C. or equivalent qualification with four years of aggregate service in the respective category of the posts on the date of application under State Subordinate Service.

(1)	(2)	(3)	(4)
		(iv) Class IV employees in any of the Subordinate Service under State Government	S.S.L.C. or equivalent qualification with four years of aggregate service in the respective category of the posts.
4	Selection Grade Typist	By promotion from Senior Grade Typist	
5	Senior Grade Typist	By promotion from First Grade Typist	
6	First Grade Typist	By promotion from Second Grade Typist	
7	Second Grade Typist	1. By direct recruitment	(i) S.S.L.C. or equivalent qualification (ii) Typewriting English (Higher) and Computer Word Processing—KGTE or equivalent qualification; and (iii) Typewriting Malayalam (Lower)—KGTE or equivalent qualification.



(1)	(2)	(3)	(4)
		2. By transfer from Class IV employees included in any of the Subordinate Service under the State Government	Minimum qualification prescribed for appointment as Second Grade Typist with five years of aggregate service in the respective category of the posts.
8	Senior Grade Confidential Assistant	By promotion from First Grade Confidential Assistant	
9	First Grade Confidential Assistant	By promotion from Second Grade Confidential Assistant	
10	Second Grade Confidential Assistant	1. By direct recruitment	(i) S.S.L.C. or equivalent qualification; (ii) Typewriting English (Lower) and Computer Word Processing—KGTE or equivalent qualification; (iii) Typewriting Malayalam (Lower) KGTE or equivalent qualification; (iv) Shorthand English (Lower)—

(1)	(2)	(3)	(4)
			KGTE or equivalent qualification Shorthand Malayalam (Lower)—KGTE or equivalent qualification.
		2. By transfer from among the category of Typists in the Local Fund Audit Department	Minimum qualification prescribed for appointment as Second Grade Confidential Assistant with four years of aggregate service in the respective category of the posts.

*Note:—*(1) In the case of Auditor (Kannada), the candidate should be proficient in Kannada and also be able to read and write Malayalam. In the case of Auditor (Tamil), the candidate should be proficient in Tamil and also be able to read and write Malayalam also. The proficiency of such candidates will be tested by the Kerala Public Service Commission in the written test.

(2) Class IV employees who could not be advised during the pendency of the rank list will be included at the top of the next rank list of the Class IV employees irrespective of their length of service and advise for appointment against 5 per cent vacancies which arises subsequently.

6. *Age limit.*—No person shall be eligible for appointment by direct recruitment to any of the categories if he has not completed 18 years of age or has

completed 35 years of age on the 1st day of January of the year in which application for appointment are invited. Usual relaxation in upper age limit shall be allowed to candidates belonging to Scheduled Castes, Scheduled Tribes and Other Backward Classes.

7. *Reservation of appointment.*—The rules relating to reservation of appointments contained in Rules 14 to 17 of Part II of the Kerala State and Subordinate Service Rules, 1958 shall apply to appointments by direct recruitment.

8. *Probation.*—Every person appointed to any of the categories shall, from the date on which he joins duty, be on probation,—

- (i) If appointed by direct recruitment or recruitment by transfer through Public Service Commission for a total period of two years on duty within a continuous period of three years.
- (ii) If appointed in a post or category from another post or category in the same service or appointed by transfer from one service to another within the same Department, for a period of one year on duty within a continuous period of two years.

9. *Tests.*—Every person appointed as Auditor shall during the period of his probation pass Local Fund Audit Department Test (Lower) and Account Test (Lower), if he has not passed the same. Those who passed Local Fund Audit Department Test (Higher) and Account Test (Higher) are exempted from passing Local Fund Audit Department Test (Lower) and Account Test (Lower).

10. *Training of new Recruits.*—(1) Every person appointed as Auditor shall undergo a course of training for a period of four months, inclusive of practical training, at such centre or centres as may be fixed by the Director of Local Fund Audit.

(2) Every 1st Grade Typist and 1st Grade Confidential Assistant appointed as Auditor shall undergo practical training in Audit for four months at such centre or centres and in such manner as may be fixed by the Director of Local Fund Audit.

(3) At the end of the training, every person shall appear for an examination to be conducted by the Director of Local Fund Audit in two papers, one on "Acts and Rules" and other on "Accounts and Audit". 40 per cent of the total marks in each paper would be required for a pass. The syllabus of the examination are as follows:—

*I. Acts and Rules:*

- (a) General Financial Rules in the Kerala Financial Code.
- (b) Kerala Service Rules.
- (c) General Rules on Taxation and Finance of Local bodies contained in the Kerala Municipalities Act and Rules, the Kerala Panchayath Raj Act and Rules.
- (d) Finance and Accounts Rules of Development Authorities, Housing Board, Universities and all other Auditee Institutions.

*II. Accounts and Audit:*

- (a) The Kerala Local Fund Audit Department Manual and the audit instructions issued by the Department from time to time.
- (b) Procedure of audit of accounts of Local Bodies, Grant-in-aid institutions, Subordinate Courts, Development Authorities, Universities and Housing Board.

(4) If a person fails in the examination, he shall be liable to be discharged or reverted to the lower category in cases of appointment by promotion, but the Director may for definite and exceptional reasons to be recorded in writing permit a failed candidate to undergo a further course of training and/or practical training and to sit for another examination for enabling him to acquire the said qualification.

(5) A candidate advised by the Kerala Public Service Commission will be appointed as Auditor in the vacancy available and given training within a period of two years from the date of joining duty as fixed by the Director of Local Fund Audit. During the period of training, he will be eligible for such pay and allowances including travelling allowance as would be admissible to him as Auditor for his training.

(6) An Auditor shall be allowed to count the period of training and practical training towards his probation as Auditor. An Auditor appointed from among the First Grade Typists or First Grade Confidential Assistants shall be allowed to count the period of training towards his probation as Auditor.

(7) Every Auditor shall on appointment execute an agreement in proper form binding himself,—

- (a) to undergo a course of training inclusive of practical training for four months at such centre or centres as may be fixed by the Director of Local Fund Audit.
- (b) to undergo such further course of training and/or practical training as the Director may consider necessary in the case of failure to pass the test, conducted at the close of the training.
- (c) to serve the Local Fund Audit Department for a minimum period of three years after completion of training, and
- (d) to refund to the State Government an amount equal to the pay and allowances drawn during the period of training in case he fails to fulfill any of the above conditions.

*Note:*—The liability to refund to the State Government, the amount drawn by an Auditor as pay and allowances or travelling allowances during the period of training and practical training shall be enforced against an Auditor who leaves the Department, before the expiry of the period for which he has agreed to serve the Department only in case he leaves Government service altogether and not when he leaves the Department to take up appointment on selection by the appropriate authority to another Department of the State Government or the Central Government without break and complete the remaining period of obligatory service in that Department.

By order of the Governor,

P. PRABAKARAN,

*Additional Chief Secretary (Finance).*

**Explanatory Note**

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

As per G. O. (P) No. 860/78/Fin. dated 16th December, 1978 the post of Assistant Inspector was re-designated as Senior Grade Auditor. Later new categories of posts such as Selection Grade Auditor, Selection Grade Typist were sanctioned. In G. O. (P) 145/06/Fin. dated 25th March, 2006 the categories of the posts Auditor Grade II and Auditor Grade I were merged into one and designated as Auditor. The Special rules for the Kerala Local Fund Audit Subordinate Service has to be revised incorporating the new categories of posts sanctioned to the Local Fund Audit Department.

This notification is intended to achieve the above object.