



GOVERNMENT OF KERALA

Abstract

CREATION OF AUDIT WING – CONSTITUTION OF KERALA CO-OPERATIVE AUDIT
SUBORDINATE SERVICE – ORDERS ISSUED

Co-operation (A) Department

GO (P) No. 26/2011/Co-op.

Dated, Thiruvananthapuram, 16.02.2011

Read : (1) GO (MS) No.126/08/Co-op dated 27-05-2008
(2) GO(MS)No. 17/2011/ Co-op dated 29-01-2011

ORDER

As provided in Section 63 of the Kerala Co-operative Societies Act, 1969 (21 of 1969), Government have created a new office of the Director of Co-operative Audit and created the post of Director of Co-operative Audit and allied posts for the audit of co-operative societies in the State as per the GO read as first paper above. The Government have also decided to constitute a separate Audit Wing under the authority of the Director of Co-operative Audit and order that the Officers and Staff of the Audit wing shall be under the Kerala Co-operative Audit Service Rules and the Kerala Co-operative Audit Subordinate Service Rules as per the GO read as second paper above. Now, therefore, the Government have decided to issue orders for the Kerala Co-operative Audit Subordinate Service.

2. Constitution. - The service shall consist the following categories, namely:-
 - (1) Senior Auditor of Co-operative Societies; and
 - (2) Junior Auditor of Co-operative Societies
3. Appointment. - (1) Appointment to posts in category 1 above shall be made by promotion from persons holding posts in category 2 above.
 - (2) Appointment to posts in category 2 above shall be made as follows:-
 - (a) 60 percent of posts by direct recruitment;
 - (b) 20 percent of posts by transfer of U.D. Clerks, U.D. Typists and Confidential Assistants working in the Co-operative Audit Subordinate Service who possess the educational qualifications specified for direct recruitment for the post of Junior Auditors in the Co-operative Audit Subordinate Service;

- (c) Remaining 20 percent of the posts by transfer of U.D. Clerks, U.D. Typists and Confidential Assistants working in other departments in the State Service who possess the educational qualifications specified for direct recruitment for the post of Junior Auditors in the Co-operative Audit Subordinate Service.

Provided that if no such qualified persons are available or if such qualified persons are not enough to fill up the required percentage as specified in clause (b) and (c) of sub-rule(2) above, such posts shall be filled up by direct recruitment.

4. **Appointing Authority:-** The Appointing Authority for all the categories shall be the Director of Co-operative Audit or the officers delegated with his powers in the department.
5. **Reservation of Appointment:-** The rules relating to the reservation of appointment (General Rules 14-17) shall apply to the appointment by direct recruitment.
6. **Qualifications:-** A candidate for appointment by direct recruitment to the category of Junior Auditor of Co-operative Societies shall possess the following educational qualifications:-

(A) B.Com (With Co-operation) degree awarded or approved by the Universities in Kerala

OR

(B) BA, B.Sc or B.Com degree awarded or approved by the Universities in Kerala, and

Higher Diploma in Co-operation(HDC)/Junior Diploma in Co-operation(JDC) or HDC & BM awarded by the State Co-operative Union, Kerala or HDC or HDCM awarded by the National Council for Co-operative Training or successful completion of Subordinate personnel Training course conducted by the Co-operative Department

OR

(C) B.Co-op degree(Bachelor of Co-operation) awarded by the Gandhigram Rural Institute (Deemed University)

OR

(D) B.Sc (Co-operation & Banking) Degree of Kerala Agricultural University

OR

(E) Diploma in Rural Service with Co-operation as a special subject awarded by National Council for Rural Higher Education.

7. Probation. - (1) Every person appointed to the post of Senior Auditor shall be on probation for a total period of one year on duty within a continuous period of two years.

(2). Every person appointed to the category of Junior Auditor shall be on probation for a total period of two years on duty within a continuous period of three years.
8. Tests and Examinations - (1) Every person appointed as Junior Auditor directly or by transfer of U.D. Clerks, U.D. Typists and Confidential Assistants in the Co-operative Audit Subordinate Service or in other departments in State Service shall pass Manual of Office Procedure and Account Test(Lower) during the period of probation, if they have not passed it.

(2) Every person appointed as Junior Auditor, by transfer of U.D. Clerks, U.D. Typists and Confidential Assistants in the Co-operative Audit Subordinate Service and other departments in State Service shall pass, Diploma in Co-operative Audit conducted by the Institute of Co-operative Management(ICM), (NCCT) or any other training course on Co-operation, for such period as may be fixed by the Director of Co-operative Audit during the period of probation, if they have not passed it.
9. Transfer and Postings - The transfer and postings of all categories shall be made by the Director of Co-operative Audit and his Subordinate Officers subject to the delegation of administrative powers.
10. Necessary special rules will be issued separately

By Order of the Governor,

S. Vijayakumar

Additional Secretary to Government

To

The Registrar of Co-operative Societies, Thiruvananthapuram
The Director of Co-operative Audit, Thiruvananthapuram.
The Secretary Kerala Public Service Commission, (with C.L.)
The Secretary to Government, Personal and Administrative Reforms
Department
The Secretary to Government, Finance Department
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