



TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 10]

CHENNAI, WEDNESDAY, MARCH 11, 2026
Maasi 27, Visuvaavasu, Thiruvalluvar Aandu-2057

Part III—Section 1(b)

Service Rules including Ad hoc Rules, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

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NOTIFICATIONS BY GOVERNMENT

CO-OPERATION, FOOD AND CONSUMER PROTECTION DEPARTMENT

Special Rules for the Tamil Nadu General Subordinate Service.

[G.O. Ms. No. 12, Co-operation, Food and Consumer Protection (J2), 18th February 2026,
மாசி 6, விசுவாவசு, திருவள்ளூர் ஆண்டு-2057.]

No. SRO B-12/2026.— In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Tamil Nadu hereby re-issues the special Rules for the Tamil Nadu General Subordinate Service, Class LXXIII-Driver in Civil Supplies Department (Section 13 in Volume III of the Tamil Nadu Services Manual 2016):-

RULES.

1. Constitution.- This class shall consist of the post of Driver in the Civil Supplies Department.

2. Appointment:- Appointment to the post shall be made as follows:-

- i. by direct recruitment; or
- ii. by transfer from any other class in this service; or
- iii. by recruitment by transfer from any other service.

3. Appointing authority:- The appointing authority for the post shall be the Assistant Commissioner (Establishment) in the office of the Commissioner of Civil Supplies.

4. Qualifications:- (a) Age:- No person shall be eligible for appointment to the post by direct recruitment if he has completed or will complete thirty years of age on the first day of July of the year in which the vacancy is notified.

Provided that on and from 13th September 2021 till 12th September 2026, the maximum age limit for appointment to the post by direct recruitment shall be 32 (thirty two) years.

(b) Other qualifications:- No person shall be eligible for appointment to the post, by the methods specified in column (2) of the Table, unless he possess the qualifications specified in column (3) thereof:-

TABLE

Post (1)	Method of Appointment (2)	Qualification (3)
Driver.	i. By Direct Recruitment ii. By transfer iii. By recruitment by transfer	a) Must have passed the SSLC. b) Must possess a current motor vehicle licence issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made thereunder; and c) Must possess an elementary knowledge of auto mechanism as required by a Driver in the opinion of the appointing authority.

5. Probation:- (a) Every person appointed to the post by direct recruitment shall from the date on which he joins duty be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the post by recruitment by transfer shall from the date on which he joins duty be on probation for a total period of one year on duty within a continuous period of two years.

6. Reservation of appointments:- The principle of reservation of appointments as provided in section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) shall apply to appointment to the post by direct recruitment.

7. Preparation of annual list of approved candidates:- For the purpose of drawal of the annual list of approved candidates for appointment to the post by recruitment by transfer or by transfer, the crucial date on which a candidate should be qualified shall be 1st December of the panel year.

K.S. PALANISAMY,
Secretary to Government.

FINANCE DEPARTMENT

Framing of Special Rules for the Tamil Nadu Audit Service and Tamil Nadu Audit Subordinate Service.

[G.O. Ms. No. 57, Finance (Local Fund), 5th March 2026,
மாசி 21, விசுவாவசு, திருவள்ளூர் ஆண்டு-2057.]

No. SRO B-13/2026.— In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Special Rules for the Tamil Nadu Local Fund Audit Service, the Governor of Tamil Nadu hereby makes the following Special Rules for the Tamil Nadu Audit Service, which shall form part as Section 20 A in Volume-II of the Tamil Nadu Services Manual, 2016.

2. The rules hereby made shall come into force on and from the date of publication of these Rules in the *Tamil Nadu Government Gazette*.

RULES

SECTION 20 A — THE TAMIL NADU AUDIT SERVICE

Part I

The service shall consist of the following branches, namely:-

Branch I	Local Fund Audit
Branch II	State Government Audit
Branch III	Co-operative Audit
Branch IV	Audit for Milk Co-operative
Branch V	Hindu Religious Institutions Audit

Part II

BRANCH I - LOCAL FUND AUDIT

1. Constitution. - This branch shall consist of the following categories of posts, namely: -

Category 1	Special Director
Category 2	Joint Director
Category 3	Deputy Director
Category 4	Assistant Director

2. Appointment.- (a) Appointment to the categories specified in column (1) of the table below, shall be made by the methods specified in the corresponding entries in column (2) thereof :-

THE TABLE

<i>Categories (1)</i>	<i>Method of Appointment (2)</i>
1. Special Director	(i) By promotion from among the holders of the post of Joint Director; or (ii) By transfer from the post of Joint Secretary to Government, Finance Department.
2. Joint Director	By promotion from among the holders of the post of Deputy Director.
3. Deputy Director	By promotion from among the holders of the post of Assistant Director.
4. Assistant Director	(i) By direct recruitment; and (ii) By recruitment by transfer from among the post of Inspectors of the Tamil Nadu Audit Subordinate Service. Provided that the vacancies in the category of Assistant Director shall be filled up in the ratio 1:4 between the direct recruitment and the recruitment by transfer.

(b) Promotion to the categories from 1 to 3 shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

3. Appointing Authority. - The Government shall be the appointing authority for all the categories in this Branch.

4. Reservation of Appointments. - The provisions contained in Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories, for which the candidates are appointed by direct recruitment.

5. Probation.-(a) Every person appointed to the category of Assistant Director, by direct recruitment, shall, from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Assistant Director, by recruitment by transfer shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years.

Provided that the service of the personnel working with the State Government Audit Department (SGAD), on transfer from the Local Fund Audit Department (LFAD), shall be counted for all purposes, including probation.

6. Preparation of annual list of approved candidates.- For the purpose of preparation of annual lists of approved candidates for appointment to the categories in this branch, by promotion or recruitment by transfer the crucial date on which the candidates shall possess the prescribed qualifications for such appointment shall be the 1st July of every year for which the panel is prepared.

7. Qualification.- (a) **Age.**- No person shall be eligible for appointment to the category of Assistant Director 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column (1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof: -

THE TABLE

Categories (1)	Methods of appointment (2)	Qualification (3)
Category 3 Deputy Director	By promotion	Must have served as Assistant Director for a period of not less than 3 years.
Category 4 Assistant Director	i) By direct recruitment	Must have passed the final examination conducted by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.
	(ii) By recruitment by transfer	Must have served as Inspector of the Tamil Nadu Audit Subordinate Service for a period of not less than 3 years.

8. Transfers and Posting.- Transfers and postings of the officers in the categories 1 and 2 shall be made by the Government and for the categories 3 and 4 it shall be made by the Director General of Audit.

9. Training.- (a) (i) Every person appointed to the category of Assistant Director, by direct recruitment shall, with in the period of his probation undergo the following foundation course of training as given below:-

Name of the Training		Training period
(i) Common Audit Training		
1. Foundation Training (I) Advanced Book Keeping & Basics of Financial Management. (II) Basics, Principles and Practices of Audit (including basic proficiency in ICT).		1 month
2. Advanced Audit Training Performance Audit, Information System Audit, Contract Audit etc.,		1 month
3. Assignments (I) Audit report. (II) Review of previous Audit Reports & best practices.		1 month

Name of the Training		Training period
4.	Practical training in auditee institutions and with field audit units.	1 month
5.	Practical training (attached with Director General of Audit / Directorate/Regional Offices).	1 month
(ii) Domain Specific Audit Training		
1.	Specific Audit in respect of local bodies, Universities, Statutory Boards and Government Institutions.	1 month
2.	Major Issues, Laws and Audit practices pertaining to Local Fund Audit and State Government Audit Departments	
(iii) Special Audit Training		
1.	Audit Quality & Standards: International Organization of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India (ICAI), best practices in auditing emerging trends and technologies.	1 month
2.	Independent Charge Independent Charge in the post of Audit Inspector	1 month
	Total period of Training	8 months

(ii) Every person appointed to the category of Assistant Director by recruitment by transfer shall within the period of probation, undergo the following course of training as given below:

Name of the training	Training period
Special Audit Training on Audit Quality & Standards: International Organization of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India (ICAI), best practices in auditing emerging trends and technologies.	2 Months

(b) The probation of the candidate shall not be declared until he passes the test conducted at the end of the foundation course training. While undergoing such training he shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall count for both probation and increment.

(c) Every person appointed to the category of Assistant Director, on completion of the course of training, shall serve the State Government for a period of not less than five years from the date of completion of the training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Tests.- (a) Every person appointed to the category of Assistant Director, by direct recruitment, shall within the period of probation pass the following departmental tests, conducted by the Tamil Nadu Public Service Commission namely: -

- (i) The Account Test for Executive Officers.
- (ii) The Tamil Nadu Government Office Manual.
- (iii) Local Fund Audit Departmental Tests.
- (iv) Local Acts and the Rules framed thereunder.

(b) If a probationer so appointed fails to pass the tests specified in sub rule (a), he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, in the time scale of pay applicable to the posts unless and until he passed the said tests. But such ineligibility for drawl of increments shall not have the effect of postponing his future increments, after he has passed the said tests.

(c) If a probationer fails to pass the tests as required in sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and discharge him from service if he was appointed by direct recruitment.

(d) The Director General of Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. He shall also be competent to extend the period of probation up to one year of an Assistant Director in case of failure to pass the prescribed tests.

11. Unit for appointment, discharge etc.- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings.- Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH II - STATE GOVERNMENT AUDIT

1. Constitution.- This branch shall consists of the following categories of posts, namely:-

Category 1	Director
Category 2	Joint Director
Category 3	Deputy Director
Category 4	Assistant Director

2. Appointment.- Appointment to the categories specified in column (1) of the table below, shall be made by the methods specified in the corresponding entries in column (2) thereof:-

THE TABLE

Categories (1)	Method of Appointment (2)
1. Director	By transfer from among the holders of the post of Special Director of Local Fund Audit Department in Branch – I.
2. Joint Director	By transfer from among the holders of the post of Joint Director of Local Fund Audit Department in Branch-I.
3. Deputy Director	By transfer from among the holders of the post of Deputy Director of Local Fund Audit Department in Branch-I.
4. Assistant Director	By transfer from among the holders of the post of Assistant Director of Local Fund Audit Department in Branch-I.

3. Transfers and Posting.- Transfers and postings of the officers in the categories 1 and 2 shall be made by the Government and for the categories 3 and 4 it shall be made by the Director General of Audit.

4. Unit of appointment, discharge etc.- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

5. Savings.- Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH -III- CO-OPERATIVE AUDIT

1. Constitution.- The branch shall consists of the following categories of posts, namely: -

Category 1	Director
Category 2	Joint Director
Category 3	Deputy Director
Category 4	Assistant Director

2. Appointment.- (a) Appointment to the categories specified in column (1) of the table below, shall be made by the methods specified in the corresponding entries in column (2) thereof: -

THE TABLE

Categories (1)	Method of Appointment (2)
1. Director	(i) By promotion from among the holders of the post of Joint Director; or (ii) By transfer from the post of Joint Secretary to Government, Finance Department.
2. Joint Director	By promotion from among the holders of the post of Deputy Director.
3. Deputy Director	By promotion from among the holders of the post of Assistant Director.
4. Assistant Director	(i) By direct recruitment; and (ii) By recruitment by transfer from among the Co-operative Audit Officers of the Tamil Nadu Audit Subordinate Service. Provided that the vacancies in the category of Assistant Director shall be filled in the ratio of 1:4 between direct recruitment and recruitment by transfer.

(b) Promotion to the categories from 1 to 3 shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

3. Appointing Authority.- The Government shall be the appointing authority for all the categories in this branch.

4. Reservation of Appointments.- The provisions contained in Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories, for which the candidates are appointed by direct recruitment.

5. Probation.- (a) Every person appointed to the category of Assistant Director, by direct recruitment, shall, from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Assistant Director by recruitment by transfer shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years.

Provided that the service of the personnel working with Audit for Milk Co-operatives (DAMC), on transfer from the Co-operative Audit Department (DCA), shall be counted for all purposes, including probation.

6. Preparation of annual list of approved candidates.-

For the purpose of preparation of an annual lists of approved candidates for appointment, to the categories in this branch, by promotion or by recruitment by transfer, the crucial date on which the candidates shall possess the prescribed qualifications for such appointment shall be the 1st July of every year for which the panel is prepared.

7. Qualification.- (a) Age.- No person shall be eligible for appointment to the category of Assistant Director 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column (1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof:-

THE TABLE

Category (1)	Methods of appointment (2)	Qualification (3)
Category 3 Deputy Director	By promotion	Must have served as Assistant Director for a period of not less than 3 years.
Category 4 Assistant Director	(i) By direct recruitment	Must have passed the final examination conducted by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.
	(ii) By recruitment by transfer	Must have served as Co-operative Audit Officer of the Tamil Nadu Audit Subordinate Service for a period of not less than three years.

8. Transfers and Posting.- Transfers and postings of the officers in the categories 1 and 2 shall be made by the Government and for the categories 3 and 4, it shall be made by the Director General of Audit.

9.Training.- (a) (i) Every person appointed as Assistant Director by direct recruitment shall, with in the period of his probation undergo the following foundation course of training as given below:-

Name of the Training		Training Period
(i) Common Audit Training		
1. Foundation Training (I) Advanced Book Keeping & Basics of Financial Management (II) Basics, Principles and Practices of Audit (including basic proficiency in Information and Communication Technology (ICT).		1 month
2. Advanced Audit Training Performance Audit, Information System Audit, Contract Audit etc.,		1 month
3. Assignments (I) Audit report (II) Review of previous Audit Reports & Best practices.		1 month
4. Practical training in auditee institutions and with field audit units		1 month
5. Practical training (attached with Director General of Audit /Directorate/Regional Offices).		1 month
(ii) Domain Specific Audit Training		
Co-operative Societies Specific issues, Laws and Audit practices pertaining to Co-operative Societies (including Milk and other societies).		1 month
(iii) Special Audit Training		
1. Audit Quality & Standards: International Organization of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India(ICAI), best practices in auditing emerging trends and technologies.		1 month
2. Independent Charge Independent Charge in the post of Co-operative Audit Officer		1 month
Total period of Training		8 months

(ii) Every person appointed to the category of Assistant Director by recruitment by transfer shall within the period of probation, undergo the following course of training as given below:

Name of the training	Training period
Special Audit Training on Audit Quality & Standards: International Organization of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India (ICAI), best practices in auditing emerging trends and technologies.	2 Months

(b) The probation of the candidate shall not be declared until he passes the test at the end of the foundation course training. While undergoing such training he shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall be treated as duty and shall count for both probation and increment.

(c) Every person appointed to the category of Assistant Director, on completion of the course of training, shall serve the State Government for a period of not less than five years from the date of completion of the training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Test.- (a) Every person appointed to the category of Assistant Director, by direct recruitment, shall within a period of probation, pass the following departmental tests conducted by the Tamil Nadu Public Service Commission, namely: -

- (I) The Account Test for Executive Officers,
- (II) The Tamil Nadu Government Office Manual,
- (III) Departmental Tests for the officers of the Co-operative Department.
 - (i) Co-Operation,
 - (ii) Co-operative Credit Banking,
 - (iii) Co-operative Management and Administration
 - (iv) Auditing

(b) If a probationer so appointed fails to pass the tests specified in sub rule (a) he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, in the time scale of pay applicable to the posts unless and until he passed the said tests. But such ineligibility for drawal of increments shall not have the effect of postponing his future increments, after he passed the said tests.

(c) If a probationer fails to pass the tests as required in sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and discharge him from service if he was appointed by direct recruitment.

(d) The Director General of Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. He shall also be competent to extend the period of probation up to one year of an Assistant Director in case of failure to pass the prescribed tests.

11. Unit for appointment, discharge etc.,- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings.- Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH IV - AUDIT FOR MILK CO-OPERATIVES

1. Constitution.- This branch shall consists of the following categories of posts, namely: -

Category 1	Director
Category 2	Joint Director
Category 3	Deputy Director
Category 3A	Deputy Director (Accounts)
Category 4	Assistant Director.

2. Appointment.- Appointment to the categories specified in column (1) of the table below, shall be made by the methods specified in the corresponding entries in column (2) thereof:-

THE TABLE

Categories (1)	Method of Appointment (2)
1. Director	(i) By transfer from the post of Joint Secretary to Government, Finance Department; or (ii) By transfer from among the holders of the post of Additional Registrar from the Registrar of Co-operative Societies Department.
2. Joint Director	By transfer from among the holders of the post of Joint Director of Co-operative Audit Department in Branch- III.
3. Deputy Director	By transfer from among the holders of the post of Deputy Director of Co-operative Audit Department in Branch- III.
3A. Deputy Director (Accounts)	By transfer from among the holders of the post of Chief Accounts Officer from the Treasuries and Accounts Department.
4. Assistant Director	By transfer from among the holders of the post of Assistant Director of Co-operative Audit Department in Branch-III.

3. Transfers and Posting.- Transfers and postings of the officers in the categories 1 and 2 shall be made by the Government and for the categories 3 and 4 it shall be made by the Director General of Audit.

4. Unit for appointment, discharge etc.,- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

5. Savings.- Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH V- HINDU RELIGIOUS INSTITUTIONS AUDIT

1. Constitution.- This branch shall consist of the following categories of posts, namely: -

Category 1	Director
Category 2	Chief Audit Officer
Category 3	Deputy Chief Audit Officer
Category 4	Regional Audit Officer

2. Appointment.- (a) Appointment to the categories specified in column (1) of the table below shall be made by the methods specified in the corresponding entries in column (2) thereof: -

THE TABLE

Category (1)	Method of Appointment (2)
1. Director	(i) By promotion from among the holders of the post of Chief Audit Officer in Branch-V; or (ii) By transfer from the post of Joint Secretary to Government, Finance Department.
2. Chief Audit Officer	By promotion from among the holders of the post of Deputy Chief Audit Officer in Branch-V.
3. Deputy Chief Audit Officer	By promotion from the holders of the post of Regional Audit Officer in Branch-V.
4. Regional Audit Officer	(i) By direct recruitment; and (ii) By recruitment by transfer from among the Assistant Audit Officer in Branch-V of the Tamil Nadu Audit Subordinate Service. Provided that the vacancies in the category of Regional Audit Officer shall be filled in the ratio 1:4 between the direct recruitment and the recruitment by transfer.

(b) Promotion to the categories from 1 to 3 shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

Explanation:- For the purpose of this rule, no person other than those professing Hindu Religion as defined under Section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959) and the rules made there under shall be eligible for appointment to any category in this branch.

3. Appointing Authority.- The Government shall be the appointing authority for all the categories in this branch.

4. Reservation of Appointments.- The provisions contained in Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories for which the candidates are appointed by direct recruitment.

5. Probation.- (a) Every person appointed to the category of Regional Audit Officer, by direct recruitment, shall, from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Regional Audit Officer by recruitment by transfer shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years.

6. Preparation of annual list of approved candidates.- For the purpose of preparation of annual lists of approved candidates for appointment to the categories in this branch, by promotion or recruitment by transfer, the crucial date on which the candidates shall possess the prescribed qualifications for such appointment shall be the 1st July of every year to which the panel is prepared.

7. Qualification.- (a) Age- No person shall be eligible for appointment, 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column (1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof: -

THE TABLE

Category (1)	Methods of appointment (2)	Qualification (3)
Category 3 Deputy Chief Audit Officer	By Promotion	Must have served as Regional Audit Officer in Branch-V for a period of not less than three years.
Category 4 Regional Audit Officer	By direct recruitment	Must have passed the final examination conducted by the Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.
	By recruitment by transfer	Must have served as Assistant Audit Officer in Branch -V of the Tamil Nadu Audit Subordinate Service for a period of not less than three years.

8. Transfers and Posting.- Transfers and postings of the officers in the categories 1 and 2 shall be made by the Government and for the categories 3 and 4, it shall be made by the Director General of Audit.

9. Training.- (a) (i) Every person appointed as Regional Audit Officer by direct recruitment shall, with in the period of his probation undergo the following foundation course of training as given below: -

Name of the Training		Training period
(i) Common Audit Training		
1. Foundation Training		
(I) Advanced Book Keeping & Basics of Financial Management		1 month
(II) Basics, Principles and Practices of Audit (including basic proficiency in Information and Communication Technology (ICT)).		
2. Advanced Audit Training	Performance Audit, Information System Audit, Contract Audit etc.,	1 month
3. Assignments		
(I) Audit report.		1 month
(II) Review of previous Audit, Reports & Best practices.		
4.	Practical training in auditee institutions and with field audit units.	1 month
5.	Practical training (attached with Director General of Audit /Directorate/ Regional Offices.	1 month
(ii) Domain Specific Audit Training		
1.	Hindu Religious and Charitable Endowments Act & Rules of 1959	1 month
2.	Manual of Account of Hindu Religious and Charitable Endowments.	
3.	Local Fund Audit Department Manual Vol-5	

Name of the Training		Training period
(iii) Special Audit Training		
1.	Audit Quality & Standards: International Organization of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India (ICAI), best practices in auditing emerging trends and technologies.	1 month
2.	Independent Charge Independent Charge in the post of Assistant Audit Officer.	1 month
Total period of Training		8 months

(ii) Every person appointed to the category of Regional Audit Officer by recruitment by transfer shall within the period of probation undergo the following course of training as given below:

Name of the training	Training period
Special Audit Training on Audit Quality & Standards: International Organisation of Supreme Audit Institutions (INTOSAI), National Audit Standards of Comptroller and Auditor General (CAG), Institute of Chartered Accountants of India (ICAI), best practices in auditing emerging trends and technologies.	2 Months

(b) The probation of the candidate shall not be declared until he passes the test conducted at the end of the foundation course training. While undergoing such training he shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall count for both probation and increment.

(c) Every person appointed to the category of Regional Audit Officer, on completion of course of training, shall serve the State Government for a period of not less than five years from the date of completion of training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Test.- (a) Every person appointed as Regional Audit Officer by direct recruitment shall within a period of his probation shall pass the following departmental tests conducted by the Tamil Nadu Public Service Commission, namely: -

- (i) Tamil Nadu Government Office Manual.
- (ii) Accounts Test for Executive Officer.
- (iii) Part – I (a) Hindu Religious and Charitable Endowments (A) Act, 1959 (Tamil Nadu Act 22 of 1959) and the Rules framed there under and other Acts.
- (iv) Part - I (b) Fundamental Rules, Travelling Allowance, Rules, Pension Rules and Temple Servants Services Rules etc.,
- (v) Part – II (a) Accounts and Audit of Hindu Religious Institutions.
- (vi) Part -II (b) Accounts and Audit of Tiruppani Works for Religious Institutions and General Accounts of Government of Tamil Nadu.
- (vii) Hindu Religious and Charitable Endowment (Admn.) Test– Paper I
- (viii) Hindu Religious and Charitable Endowment (Admn.) Test– Paper II.

(b) If a probationer so appointed fails to pass the tests specified in sub rule (a) he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, in the time scale of pay applicable to the posts unless and until he passed the said tests. But such ineligibility for drawal of increments shall not have the effect of postponing his future increments, after he has passed the said tests.

(c) If a probationer fails to pass the tests as required in sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and discharge him from service if he was appointed by direct recruitment.

(d) The Director General of Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. He shall also be competent to extend the period of probation up to one year of an Regional Audit Officer in case of failure to pass the prescribed tests.

11. Unit of appointment, discharge etc.,- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings: - Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these Rules.

NOTIFICATION-II

[G.O. Ms. No. 57, Finance (Local Fund), 5th March 2026,
மார்ச் 21, விகிவாவக, திருவள்ளூர் ஆண்டு-2057.]

No. SRO B-14/2026.— In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Special Rules for the Tamil Nadu Local Fund Audit Sub-ordinate Service the Governor of Tamil Nadu hereby makes the following Special Rules for the Tamil Nadu Audit Subordinate Service, which shall form part as Section 20 in volume-III of the Tamil Nadu Services Manual, 2016.

2. The rules hereby made shall come into force on and from the date of publication of these Rules in the *Tamil Nadu Government Gazette*.

RULES:

SECTION 20 – THE TAMIL NADU AUDIT SUBORDINATE SERVICE

Part – I

The service shall consists of the following branches, namely:

Branch I	Local Fund Audit
Branch II	State Government Audit
Branch III	Co-operative Audit
Branch IV	Audit for Milk Co-operative
Branch V	Hindu Religious Institutions Audit.

Part - II

BRANCH I - LOCAL FUND AUDIT

1. Constitution.- This branch shall consists of the following categories of posts, namely: -

Category 1	Inspector
Category 2	Deputy Inspector
Category 3	Assistant Inspector

2. Appointment.- (a) Appointment to the categories specified in column(1) of the table below shall be made by the methods specified in the corresponding entries in column (2) thereof: -

THE TABLE

Categories (1)	Method of appointment (2)
1. Inspector	By promotion from among the holders of the post of Deputy Inspector.
2. Deputy Inspector	By promotion from among the holders of the post of Assistant Inspector.
3. Assistant Inspector	(i) By direct recruitment; and (ii) By recruitment by transfer from among the holders of the post of Junior Assistant and Steno-Typist /Typist in the Local Fund Audit Department. Provided that the ratio for appointment, by direct recruitment and by recruitment by transfer, to category-3 shall be 4:1. Provided that the vacancies reserved for recruitment by transfer from among holders of the posts of Junior Assistants and Typist/Steno typist in the ratio 1:1.

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

3. Reservation of appointments.— The provisions contained in section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories for which the candidates are appointed by direct recruitment.

4. Probation.— (a) Every person appointed to the category of Assistant Inspector, by direct recruitment, shall, from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Assistant Inspector by recruitment by transfer shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years.

Provided that the service of the personnel working in the State General Audit Department (SGAD), on transfer from the Local Fund Audit Department (LFAD), shall be counted for all purposes, including probation.

5. Preparation of annual list of approved candidates.—

For the purpose of preparation of the annual lists of approved candidates for appointment to the categories in this branch, by promotion or by recruitment by transfer, the crucial date on which the candidates should have acquired the prescribed qualifications for such appointment shall be the 1st October of the year to which the panel is prepared.

6. Appointing authority.— The appointing authority for all the categories in this Branch shall be the Special Director of Local Fund Audit.

7. Qualification.— (a) **Age.**— No person shall be eligible for appointment 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column(1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof:-

THE TABLE

Categories (1)	Methods of appointment (2)	Qualification (3)
Category 2 Deputy Inspector	By promotion	1. Must be an approved probationer; and 2. Must have passed the following Departmental Exams (i) Subordinate Accounts Services Examinations Paper – I (ii) Subordinate Accounts Services Examinations Paper – II (iii) Subordinate Accounts Services Examinations Paper – III (iv) Subordinate Accounts Services Examinations Paper – IV (v) Departmental Test for Local Fund Audit and Internal Audit Departments.
Category 3 Assistant Inspector	(i) By Direct recruitment	Must possess a degree of a University recognized by the University Grants Commission.
	(ii) By Recruitment by transfer	1. Must be an approved probationer in the post of Junior Assistant and Steno-Typist / Typist in the Local Fund Audit Department. 2. Must have passed the following departmental exams:- (i) The Account Test for Subordinate Officers, Part I (ii) The Tamil Nadu Government Office Manual (iii) Local Fund Audit Department Test – Local Acts and Rules framed thereunder (iv) Commercial Book – keeping.

8. Transfers and postings.— The Special Director of Local Fund Audit shall be the competent authority to order transfers and postings for all the categories in this Branch.

9. Training.— (a) Every person appointed to the category of Assistant Inspectors of Local Fund Audit either appointed by direct recruitment or recruitment by transfer shall, within the period of his probation undergo the foundation course of training as given below:-

Name of the Training		Training period
(i) Common Audit Training		
1.	Foundation Training (I) Advanced Book Keeping and Basics of Financial Management. (II) Basics, Principles and Practices of Audit (Including basic proficiency in Information and Communication Technology (ICT)).	1 month
2.	Advanced Audit Training Performance Audit, Information System Audit, Contract Audit etc.,	1 month
3.	Assignments (I) Audit report. (II) Review of previous Audit Reports and Best practices.	1 month
4.	Practical training in auditee institutions and with field audit units.	1 month
5.	Practical training (attached with Director General of Audit /Directorate/ Regional Offices)	1 month
(ii) Domain Specific Audit Training		
1.	Specific Audit in respect of Local bodies, Universities, Statutory Boards and Government Institutions.	1 month
2.	Major Issues, Laws and Audit practices pertaining to Local Fund Audit and State Government Audit Departments	
Total period of Training		6 months

(b) The probation of the candidate shall not be declared until he passes the test conducted at the end of the foundation course training. While undergoing such training, the Assistant Inspectors recruited direct shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall count for both probation and increment.

(c) Every person appointed to the category of Assistant Inspector, on completion of the course of training, shall serve the State Government for a period of not less than five years from the date of completion of the training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Tests.— (a) Every person appointed to the category of Assistant Inspector, by direct recruitment, shall within the period of probation pass the following departmental tests conducted by the Tamil Nadu Public Service Commission, namely:-

- (i) The Account Test for Subordinate Officers, Part I
- (ii) The Tamil Nadu Government Office Manual
- (iii) Local Fund Audit Department Tests –
 - (i) Local Acts and Rules framed thereunder
 - (ii) Commercial Book –keeping.

(b) If a probationer so appointed fails to pass the test specified in sub – rule (a) he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, unless he passes the tests referred to in sub-rule (a). Such ineligibility for drawal of increments shall not have the effect of postponing his future increments, until he passes the said tests.

(c) If a probationer fails to pass the said tests as required by sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and (i) discharge him from service if he was appointed by direct recruitment or (ii) revert him to the post held by him before he was appointed to the category by recruitment by transfer.

(d) The Special Director of Local Fund Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. The Director General of Audit shall be competent to extend the period of probation upto one year of an Assistant Inspector in case of failure to pass the prescribed tests.

11. Unit for appointment, discharge etc.,— For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings.— Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH II- STATE GOVERNMENT AUDIT

1. Constitution.— This branch shall consists of the following categories of posts, namely : -

Category 1	Inspector
Category 2	Deputy Inspector
Category 3	Assistant Inspector

2.Appointment.— Appointment to the categories specified in column(1) of the table below shall be made by the methods specified in the corresponding entries in column (2) thereof:-

THE TABLE

Categories (1)	Method of appointment (2)
1. Inspector	By transfer from among the holders of the post of Inspector of Local Fund Audit Department in Branch I
2. Deputy Inspector	By transfer from among the holders of the post of Deputy Inspector of Local Fund Audit Department in Branch I
3. Assistant Inspector	By transfer from among the holders of the post of Assistant Inspector of Local Fund Audit Department in Branch I.

3. Transfers and posting.— The Director of State Government Audit shall be the competent authority to order transfers and postings within this Branch for all the categories in this Branch.

4. Unit of appointment, discharge etc.,- For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

5. Savings.— Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these Rules.

BRANCH III – CO-OPERATIVE AUDIT

1. Constitution.— This branch shall consists of the following categories of posts, namely:-

Category 1	Co-operative Audit Officer
Category 2	Senior Co-operative Auditor
Category 3	Junior Co-operative Auditor

2. Appointment.— (a) Appointment to the categories specified in column(1) of the table below shall be made by the methods specified in the corresponding entries in column (2) thereof:-

THE TABLE

Categories (1)	Method of appointment (2)
1. Co-operative Audit Officer	By promotion from among the holders of the post of Senior Co-operative Auditor.
2. Senior Co-operative Auditor	By promotion from among the holders of posts of Junior Co-operative Auditor.

Categories (1)	Method of appointment (2)
3. Junior Co-operative Auditor	(i) By direct recruitment; and (ii) By recruitment by transfer from among the holders of the post of Junior Assistant and Steno-Typist/Typist in the Co-operative Audit Department. The ratio for appointment, by direct recruitment and by recruitment by transfer to the category-3 Junior Co-operative Auditor shall be 9:1. Provided that the vacancies reserved for recruitment by transfer from among the holders of the posts of Junior Assistants and Typist/Steno Typist in the ratio 1:1.

(b) Promotion to the categories 1 and 2 shall be made on grounds of merit and ability. Seniority being considered only where merit and ability are approximately equal.

3. Reservation of appointments.— The provisions contained in Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories, for which candidates are appointed by direct recruitment.

4. Probation.— (a) Every person appointed to the category of Junior Co-operative Auditor by direct recruitment, shall from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Junior Co-operative Auditor by recruitment by transfer shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years.

Provided that the service of the personnel working with Audit for Milk Co-operatives (DAMC), on transfer from the Co-operative Audit Department (DCA), shall be counted for all purposes, including probation.

5. Preparation of annual list of approved candidates.— For the purpose of preparation of the annual lists of approved candidates for appointment to the categories in this Branch by promotion or by recruitment by transfer the crucial date on which the candidates should have acquired the prescribed qualification for such appointment shall be the 1st October of the year to which the panel is prepared.

6. Appointing authority. — The appointing authority for all the categories in this branch shall be the Director of Co-operative Audit.

7. Qualification. — (a) Age.— No person shall be eligible for appointment, 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column (1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof:-

THE TABLE

Categories (1)	Methods of appointment (2)	Qualification (3)
Category 2 Senior Co-operative Auditor	By promotion	(1) Must be an approved probationer; and (2) Must have passed the following Departmental exams:- (I) Accounts Test for Subordinate Officer –Part I (II) Tamil Nadu Government Office Manual (III) Departmental Tests for the officers of the Co-operative (a) Co-operation (b) Co-operative Credit Banking (c) Co-operative Management and Administration. (d) Auditing (e) Book Keeping

Categories (1)	Methods of appointment (2)	Qualification (3)
Category 3 Junior Co-operative Auditor	By Direct recruitment	Must possess a degree of a University recognized by the University Grants Commission.
	By Recruitment by transfer	1. Must be an approved probationer and 2. Must have passed the following departmental exams: Departmental Tests for the officers of the Co-operative Audit Department:- I. Co-Operation II. Book Keeping

8. Transfers and Postings. — The Director of Co-operative Audit shall be the competent authority to order transfers and postings for all the categories in this Branch.

9. Training.— (a) Every person appointed to the category of Junior Co-operative Auditor either appointed by direct recruitment or recruitment by transfer shall, within the period of his probation undergo the foundation course of training as given below:-

Name of the Training		Training period
(i) Common Audit Training		
1. Foundation Training (I) Advanced Book Keeping and Basics of Financial Management. (II) Basics, Principles and Practices of Audit (including basic proficiency in Information and Communication Technology (ICT).		1 month
2. Advanced Audit Training Performance Audit, Information System Audit, Contract Audit etc.,		1 month
3. Assignments (I) Audit Report. (II) Review of previous Audit Reports and Best Practices.		1 month
4. Practical training in auditee institutions and with field audit units.		1 month
5. Practical training (attached with Director General of Audit /Directorate/Regional Offices).		1 month
(ii) Domain Specific Audit Training		
6. Specific issues, Laws and Audit practices pertaining to Co-operative Societies (including Milk and other Societies).		1 month
Total period of Training		6 months

(b) The probation of the candidate shall not be declared until he passes the test conducted at the end of the foundation course training. While undergoing such training the Junior Co-operative Auditor appointed by direct recruitment shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall count for both probation and increment.

(c) Every person appointed to the category of Junior Co-operative Auditor, on completion of the course of training, shall serve the State Government for a period of not less than five years from the date of completion of the training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Tests.— (a) Every person appointed to the category of Junior Co-operative Auditor, by direct recruitment shall within a period of probation pass the following departmental tests, conducted by the Tamil Nadu Public Service Commission namely:-

- (I) The Account Test for Subordinate Officers, Part I
- (II) The Tamil Nadu Government Office Manual
- (III) Departmental Tests for the officers of the Co-operative
 - (i) Co-operation
 - (ii) Co-operative Credit Banking
 - (iii) Co-operative Management and Administration
 - (iv) Auditing
 - (v) Book Keeping

(b) If a probationer so appointed fails to pass the test specified in sub – rule (a) he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, unless he passes the tests referred to in sub-rule (a). Such ineligibility for drawal of increments shall not have the effect of postponing his future increments, until he passes the said tests.

(c) If a probationer fails to pass the tests as required in sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and (i) discharge him from service if he was appointed by direct recruitment or (ii) revert him to the post held by him before he was appointed to the category by recruitment by transfer.

(d) The Director of Co-operative Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. The Director General of Audit shall be competent to extend the period of probation upto one year for Junior Co-operative Auditor in case of failure to pass the prescribed tests.

11. Unit for appointment, discharge etc., — For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings.— Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

BRANCH IV – AUDIT FOR MILK CO-OPERATIVES

1. Constitution.— The branch shall consists of the following categories of posts namely:-

Category 1	Co-operative Audit Officer
Category 2	Senior Co-operative Auditor
Category 3	Junior Co-operative Auditor

2. Appointment.— Appointment to the categories specified in column(1) of the table below shall be made by the methods specified in the corresponding entries in column (2) thereof :-

THE TABLE

Categories (1)	Method of appointment (2)
1. Co-operative Audit Officer	By transfer from among the holders of the post of Co-operative Audit Officer in Branch III.
2.Senior Co-operative Auditor	By transfer from among the holders of the post of Senior Co-operative Auditor in Branch III.
3.Junior Co-operative Auditor	By transfer from among the holders of the post of Junior Co-operative Auditor in Branch III.

3. Transfers and posting.— The Director of Audit for Milk Co-operative shall be the competent authority for transfers and postings within this branch for all categories in this branch.

4. Unit of appointment, discharge etc.,— For the purposes of appointment, transfer discharge etc., the entire state shall be deemed as one unit.

5. Savings.— Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these Rules.

BRANCH V - HINDU RELIGIOUS INSTITUTIONS AUDIT

1. Constitution.— This branch shall consists of the following categories of posts, namely:-

Category 1	Assistant Audit Officer
Category 2	Audit Superintendent
Category 3	Audit Inspector

2. Appointment.— (a) Appointment to the categories specified in column (1) of the table below shall be made by the methods specified in the corresponding entries in column(2) thereof:-

THE TABLE

Categories (1)	Method of Appointment (2)
1. Assistant Audit Officer	By promotion from among the holders of the post of Audit Superintendents in Branch V.
2. Audit Superintendent	By promotion from among the holders of the post of Audit Inspectors in Branch V.
3. Audit Inspector	(i) By direct recruitment; and (ii) By recruitment by transfer from among the holders of the post of Junior Assistants and Typist/Steno Typist in the Hindu Religious Institution Audit Department. Provided that the vacancies in the category - 3 shall be filled up by direct recruitment and recruitment by transfer in the ratio 3:2. Provided that the vacancies reserved for recruitment by transfer from among the Junior Assistants and Typist/Steno typist in the ratio 1:1.

(b) Promotion to the categories from 1 and 2 shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

Explanation.—For the purpose of this rule, no person other than those professing Hindu Religion as defined under Section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959) and the rules made there under shall be eligible for appointment to any category in this Branch.

3. Appointing Authority.— The appointing authority for all the categories in this branch shall be the Director of Hindu Religious Institutions Audit.

4. Reservation of appointments.— The provisions contained in Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 (Tamil Nadu Act 14 of 2016) relating to rule of reservation shall apply to the categories for which candidates appointed by direct recruitment.

5. Probation. — (a) Every person appointed to the category of Audit Inspector by direct recruitment shall from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years.

(b) Every person appointed to the category of Audit Inspector by recruitment by transfer shall from the date on which he joins duty be on probation for a total period of one year on duty within a continuous period of two years.

6. Preparation of annual list of approved candidates.— For the purpose of preparation of the annual lists of approved candidates for appointment to the categories in this branch, by promotion or by recruitment by transfer the crucial date on which the candidates should have acquired the prescribed qualifications for such appointment shall be the **1st October** of the year to which the panel is prepared.

7. Qualification.— (a) **Age.**—No person shall be eligible for appointment 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 notification for such recruitment is made.

(b) No person shall be eligible for appointment to the categories specified in column (1) by the methods specified in column (2) of the table below unless he possesses the qualifications specified in the corresponding entries in column (3) thereof:-

THE TABLE

Categories (1)	Methods of appointment (2)	Qualification (3)
Category 2 Audit Superintendent	By promotion	(1) Must be an approved probationer; (2) Must have passed the following departmental exams: (I) Part – I (a) Hindu Religious and Charitable Endowments Act, 1959 and the Rules framed thereunder. (II) Part - I (b) Fundamental Rules, Travelling Allowance Rules, Pension Rules and Temple Servants Services Rules etc., (III) Part – II (a) Accounts and Audit of Hindu Religious Institutions. (IV) Part -II (b) Accounts and Audit of Tiruppani Works for Religious Institutions and General Accounts of Government of Tamil Nadu.
Category 3 Audit Inspector	(i) By direct recruitment	Must possess a degree of any University recognized by the University Grants Commission.
	(ii) By Recruitment by transfer	(1) Must be an approved probationer, in the post of junior Assistant and Steno-Typist / Typist in the Hindu Religious Institutions Audit Department. (2) Must have passed the following Departmental exams; (I) Commercial Book keeping (II) Accounts Test for Subordinate Officers, Part-I. (III) Hindu Religious and Charitable Endowment (Admn.) Test – Paper I (IV) Hindu Religious and Charitable Endowment (Admn.) Test – Paper II

8. Transfers and postings. – The Director of Hindu Religious Institutions Audit shall be the competent authority to order transfers and postings for all the categories in this Branch.

9. Training. – (a) Every person appointed to the category of Audit Inspector either by direct recruitment and recruitment by transfer shall within the period of his probation undergo the foundation course of training as given below: -

Name of the Training		Training period
(i) Common Audit Training		
1. Foundation Training	(I) Advanced Book Keeping & Basics of Financial Management (II) Basics, Principles and Practices of Audit (including basic proficiency in Information and Communication Technology (ICT))	1 month
2. Advanced Audit Training	Performance Audit, Information System Audit, Contract Audit etc.,	1 month
3. Assignments	(I) Audit report. (II) Review of previous Audit Reports & best practices.	1 month
4.	Practical training in auditee institutions and with field audit units.	1 month
5.	Practical training (attached with Director General of Audit /Directorate/Regional Offices)	1 month

Name of the Training		Training period
(ii) Domain Specific Audit Training		
1.	Hindu Religious and Charitable Endowments Act & Rules of 1959.	1 month
2.	Manual of Account of Hindu Religious and Charitable Endowments.	
3.	Local Fund Audit Department Manual Volume– 5.	
Total period of Training		6 months

(b) The probation of the candidate shall not be declared until he passes the test conducted at the end of the foundation course training. While undergoing such training the Audit Inspectors recruited direct shall be paid the minimum of the time scale of pay applicable to the post for which he has been selected with the allowances admissible under the rules and orders in force. The period of such training shall be count for both probation and increment.

(c) Every person appointed to the category of Audit Inspector, on completion of the course of training, shall serve the State Government for a period of not less than five years from the date of completion of the training. If he fails to do so he shall refund to the State Government the entire money spent on his training.

10. Tests.— (a) Every person appointed to the category of Audit Inspector, by direct recruitment shall within a period of probation shall pass the following departmental tests, conducted by the Tamil Nadu Public Service Commission namely:-

- (i) The Tamil Nadu Government Office Manual.
- (ii) Commercial Book keeping.
- (iii) Hindu Religious and Charitable Endowment (Admn.) Test – Paper I.
- (iv) The Account Test for Subordinate Officers, Part I.
- (v) Hindu Religious and Charitable Endowment (Admn.) Test – Paper II.

(b) If a probationer so appointed fails to pass the test specified in sub-rule (a) he shall not be deemed to have completed his probation satisfactorily and shall not be eligible for increments, except the first increment, unless he passes the tests referred to in sub-rule (a). Such ineligibility for drawal of increments shall not have the effect of postponing his future increments, until he passes the said tests.

(c) If a probationer fails to pass the said tests as required by sub-rule (a), the appointing authority shall forthwith by an order terminate his probation and (i) discharge him from service if he was appointed by direct recruitment or (ii) revert him to post held by him before he was appointed to the category by recruitment by transfer.

(d) The Director of Hindu Religious Institutions Audit shall be competent to declare the satisfactory completion of probation where no relaxation of rule is involved. The Director General of Audit shall be competent to extend the period of probation up to one year of an Audit Inspector in case of failure to pass the prescribed tests.

11. Unit for appointment, discharge etc.,— For the purposes of appointment, transfer, discharge etc., the entire state shall be deemed as one unit.

12. Savings.— Nothing contained in these rules shall adversely affect any person holding any of the posts referred to in the above rules on the date of issue of these rules.

Amendment to the Special Rules for the Tamil Nadu General Service.

NOTIFICATION –III

[G.O. Ms. No. 57, Finance (Local Fund), 5th March 2026,
மாசி 21, விசுவாவசு, திருவள்ளூர் ஆண்டு-2057.]

No. SRO B-15/2026.— 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 amendments to the Special Rules for the Tamil Nadu General Service (Section 16- in Volume II of the Tamil Nadu Services Manual 2016)

2. The amendments hereby made shall come into force on and from the date of publication of these Rules in the *Tamil Nadu Government Gazette*.

AMENDMENT

In the said Special Rules,

1. In Part-I, the expression Class LXXXI- Chief Audit Officer, Deputy Chief Audit Officer, Regional Audit Officer and Assistant Audit Officer' shall be omitted.
2. In Part-II, the expression Class LXXXI- Chief Audit Officer, Deputy Chief Audit Officer, Regional Audit Officer and Assistant Audit Officer and the rules made thereunder shall be omitted.

T. UDHAYACHANDRAN,
Additional Chief Secretary to Government.