



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ - IV-A Part - IV-A | ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೭, ೨೦೧೫ (ಅಷಾಢ ೦೬, ಶಕ ವರ್ಷ ೧೯೩೭) Bengaluru, Saturday, June 27, 2015 (Aashadha 06, Shaka Varsha 1937) | ನಂ. ೭೯೮ No. 798 |
|---------------------------|--|--------------------|

FINANCE SECRETARIAT NOTIFICATION

No: FD 232 SAD 2013, Bengaluru, dated: 27.6.2015

Whereas the draft of the Karnataka State Audit and Accounts Services (Recruitment) (Amendment) Rules, 2015, was published as required by clause(a) of sub section (2) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) in notification No:FD 232 SAD 2013 dated 12.6.2015 in IV-A of the Karnataka Gazette Extraordinary No:651 dated 12.6.2015 inviting objections and suggestions from all persons likely to be affected thereby within 15 days from the date of its publication in the official gazette.

Whereas the said gazette was made available to the public on 12th June 2015.

And whereas the objections / suggestions with respect to the said draft rules have been considered by the State Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of the section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) the Government of Karnataka hereby makes the following rules, namely;

RULES

1. Title and Commencement.- (1) These rules may be called the Karnataka State Audit and Accounts Services (Recruitment) (Amendment) Rules, 2015.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of Schedule-I.- In the Karnataka State Accounts Services (Recruitment) Rules, 2011, for Schedule-I, the following shall be substituted, namely:-

**"SCHEDULE-I
(See Rule 2)**

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|---|-----------------|-----------|--------------------|--|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | Controller (`52500-73000) | 1 | - | - | By Promotion by selection from the cadre of Additional Controller. OR By posting of an officer from the cadre of Indian Administrative Service (Senior Scale) | |
| 2 | Additional Controller (`44250-60600) | 1 | 1 | 7 | By promotion from the cadre of Joint Controller. | For Promotion.- (1) Must have put in a service of not less than five years in the cadre of Joint Controller: (2) Must have successfully undergone training in 9 Modules viz. 1 to 9 as per schedule III in the cadre of Joint Controller or in any of the lower cadre as arranged and deputed by the Department in the order of seniority: Provided that for the period of three years from the date of commencement of the Karnataka State Accounts Service(Recruitment)(Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Additional Controller. |
| 3 | Joint Controller (`40050-56550) | 2 | - | 104 | By promotion from the cadre of Deputy Controller. Note: Officers in the cadre of Joint Controller shall be deputed for training in refresher course module as per Schedule-IV for a period of One Week in the order of seniority to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015. | For Promotion: (1) Must have put in a service of not less than five years in the cadre of Deputy Controller: (2) Must have successfully undergone training in 9 Modules viz. 1 to 9 as per schedule III in the cadre of Deputy Controller or in any of the lower cadre as arranged and deputed by the Department in the order of seniority. (3) Must have put in a service of not less than one year in the audit of Local Fund/ Autonomous bodies Fund in the offices of Local Audit Circle/ Government Auditor's Office of Universities/ Chief Auditor's Office of City Corporations/ Head Office, Bengaluru, in the present cadre or in any of the lower cadres: |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|---|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | <p>Provided that a person shall be deputed to work in the Offices specified above, on the basis of Seniority.</p> <p>(4) Notwithstanding anything contained in clauses (2) and (3), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Joint Controller.</p> |
| 4 | Deputy Controller (36300-53850) | 7 | 8 | 66 | <p>By promotion from the cadre of Assistant Controller.</p> <p>Note: Officers in the cadre of Deputy Controller shall be deputed for training in refresher course module as per Schedule-IV for a period of One Week in the order of seniority to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015.</p> | <p>For Promotion:</p> <p>(1) Must have put in a service of not less than five years in the cadre of Assistant Controller.</p> <p>(2) Must have successfully undergone training in 9 Modules viz. 1 to 9 as per schedule III in the cadre of Assistant Controller or in any of the lower cadre as arranged and deputed by the Department in the order of seniority.</p> <p>(3) Must have put in a service of not less than one year in the audit of Local Fund/ Autonomous bodies Fund in the offices of Local Audit Circle/ Government Auditor's Office of Universities/ Chief Auditor's Office of City Corporations/ Head Office, Bengaluru, in the present cadre or in any of the lower cadres:</p> <p>Provided that a person shall be deputed to work in the Offices specified above, on the basis of Seniority.</p> <p>(4) Notwithstanding anything contained in clauses (2) and (3), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Deputy Controller.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|---|--|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 5 | Assistant Controller (28100-50100) (Group A) | 31 | 45 | 164 | <p>Fifty percent by direct recruitment on the basis of marks obtained in a competitive examination conducted by the Karnataka Public Service Commission. The provisions of rules 5 and 7 of the Karnataka Gazetted Probationers (Appointment by Competitive examination) Rules, 1997 in so far as they apply to Group A posts specified in Schedule thereof shall, subject to provisions of these rules, mutatis and mutandis, apply for the conduct of the competitive examination.</p> <p>The Scheme of the examination and the detailed syllabus shall be as specified in the schedule-II to these rules.</p> <p>Note: Officers in the cadre of Assistant Controller shall be deputed for training in 2 Modules viz. 4 and 5 for a period of 15 days in the order of seniority to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015.</p> <p style="text-align: center;">AND</p> <p>Fifty percent by promotion from the cadre of Audit officer/ Accounts Officer.</p> | <p>For Direct Recruitment</p> <p>(1) Must be holder of a Master's Degree in Commerce (M.Com) Or must be holder of MBA (Finance) from an University established by Law in India OR fellow of Chartered Accountant OR ICWA.</p> <p>(2) Must successfully undergo training in operating accounting softwares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also M.S. Office during probationary period.</p> <p>(3) Must successfully undergo training for a minimum period of 50 days in 9 training modules viz.1 to 9 of schedule III as arranged and deputed by the Department during probationary period.</p> <p>For Promotion:</p> <p>(1) Must have put in a service of not less than five years in the cadre of Audit Officer/ Accounts Officer.</p> <p>Provided that Audit Officer/ Accounts Officer who have put in not less than five years of service are not available Audit Officer/ Accounts Officer who have put in a service of not less than three years shall be considered for promotion.</p> <p>(2) Must have successfully undergone training in operating accounting softwares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also M.S. Office in the cadre of Audit Officer/Accounts Officer or in any of the lower cadre as arranged and deputed by the Department in the order of seniority.</p> <p>(3) Must have successfully undergone training in 7 Modules viz.1,2,3,6,7,8,9 as per schedule III for a minimum period of 35 days in the cadre of Audit officer/ Accounts Officer or in any of the lower cadre as arranged and deputed by the Department in the order of seniority.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|---|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | <p>(4) Must have put in a service of not less than one year in the audit of Local Fund/ Autonomous bodies Fund in the offices of Local Audit Circle/ Government Auditor's Office of Universities/ Chief Auditor's Office of City Corporations/ Head Office, Bengaluru, in the present cadre or in any of the lower cadres:</p> <p>Provided that a person shall be deputed to work in the Offices specified above, on the basis of Seniority.</p> <p>(5) Notwithstanding anything contained in clauses (2) (3) and (4), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Assistant Controller.</p> |
| 6 | Audit Officer (`22800-43200) (Group B) | 71 | 16 | 395 | <p>Fifty percent by direct recruitment on the basis of marks obtained in a competitive examination conducted by the Karnataka Public Service Commission. The provisions of rules 5 and 7 of the Karnataka Gazetted Probationers(Appointment by Competitive examination) Rules, 1997 in so far as they apply to Group B posts specified in Schedule thereof shall, subject to provisions of these rules, conduct of the competitive examination.</p> <p>The Scheme of the examination and the detailed syllabus shall be as specified in the schedule-II to these rules.</p> <p>Note: Officers in the cadre of Audit Officer/ Accounts Officer shall be</p> | <p>For Direct Recruitment: Must be holder of a Master's Degree in Commerce (M.Com) Or must be holder of MBA (Finance) OR fellow of Chartered Accountant OR ICWA.</p> <p>(1)Must successfully undergo training in operating accounting softwares like Panchatantra for Gram Panchayats and e.gov.financials for Municipalities or other equivalent software and also M.S. Office during probationary period.</p> <p>(2) Must successfully undergo training for a minimum period of 35 days in 7 training modules viz. Module Nos.1,2,3,6,7, 8,9 as per schedule III as arranged and deputed by the Department during probationary period.</p> <p>For Promotion: (1) Must have put in a service of not less than five years in the cadre of Accounts Superintendent. (2) Must have undergone training in operating accounting softwares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|---|-----------------|-----------|--------------------|--|--|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | <p>deputed for training in 1 Module viz. 9 for a period of 4 days as per schedule III by the Department in the order of seniority to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015.</p> <p style="text-align: center;">AND</p> <p>Fifty percent by promotion from the cadre of Accounts Superintendent.</p> | <p>other equivalent software and also in M.S. Office in the cadre of Accounts Superintendent or in any of the lower cadre as arranged and deputed by the department.</p> <p>(3) Must have successfully undergone training in 6 modules viz. 1,2,3,6, 7 and 8 of schedule III for a minimum period of 30 days in the cadre of Accounts Superintendent or in any of the lower cadre as arranged and deputed by the Department in the order of seniority.</p> <p>(4) Must have put in a service of not less than one year in the audit of Local Fund/ Autonomous bodies Fund in the offices of Local Audit Circle/ Government Auditor's Office of Universities/ Chief Auditor's Office of City Corporations/ Head Office, Bengaluru, in the present cadre or in any of the lower cadres:</p> <p>Provided that a person shall be deputed to work in the Offices specified above, on the basis of Seniority.</p> <p>(5) Notwithstanding anything contained in clauses (2) (3) and (4), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Audit Officer.</p> |
| 7 | Accounts Superintendent (21600-40050) (Group B) | 12 | - | 680 | <p>By promotion from the cadre of Accounts Assistant and Stenographer in the ratio of 99:1 respectively.</p> <p>Every 100th vacancy to be filled by promotion from the cadre of Stenographer.</p> <p>If no Stenographer is eligible for promotion, by promotion from the</p> | <p>For Promotion:</p> <p>From Accounts Assistant/ Stenographers Cadre;</p> <p>(1) Must have put in a service of not less than five years in the cadre of Accounts Assistant / Stenographer.</p> <p>In case of Stenographer must have worked as Accounts Assistant for a period of not less than one year.</p> <p>(2) Must have undergone training in operating</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|---|-----------------|-----------|--------------------|---|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | <p>cadre of Accounts Assistant. Every Accounts Superintendent shall be deputed for training in,-</p> <p>(i) operating accounting softwares like Panchatantra for Gram Panchayats and e.gov.financials for Municipalities or other equivalent software and also in MS Office.</p> <p>(ii) Must have successfully undergone training atleast in 2 modules viz. 6 and 7 of schedule III for a period 8 days as arranged and deputed by the Department in the order of seniority to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015.</p> | <p>accounting software like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in M.S. Office in the cadre of Accounts Assistant/ Stenographer or in any of the lower cadre as arranged and deputed by the department.</p> <p>(3) Must have successfully undergone training in 4 training modules viz. 1, 2, 3 & 8 as per schedule III for a period of 23 days in the cadre of Accounts Assistant/Stenographer or in any of the lower cadre as arranged and deputed by the Department in the order of seniority.</p> <p>(4) Must have put in a service of not less than one year in the audit of Local Fund/ Autonomous bodies Fund in the offices of Local Audit Circle/ Government Auditor's Office of Universities/ Chief Auditor's Office of City Corporations/ Head Office, Bengaluru, in the present cadre or in any of the lower cadres:</p> <p>Provided that a person shall be deputed to work in the Offices specified above, on the basis of Seniority.</p> <p>(5) Notwithstanding anything contained in clauses (2) (3) and (4), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Accounts Superintendent.</p> |
| 8 | Accounts Assistants (14550-26700) (Group C) | 324 | 23 | 1624 | <p>Seventy five percent by direct recruitment.</p> <p style="text-align: center;">AND</p> <p>Twenty five percent by promotion from the cadre of Junior Accounts Assistant.</p> | <p>For Direct Recruitment:</p> <p>(1) Must possess B.Com or BBM Degree.</p> <p style="text-align: center;">AND</p> <p>(2) (i) Must successfully undergo training in Operating Accounting Soft-wares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in MS Office during probationary period.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|--|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | <p>Every Accounts Assistant shall be deputed for a training in,</p> <p>(i) operating Accounting Software like Panchatantra for Gram Panchayats and e.gov.financials for Municipalities or other equivalent software and also MS Office.</p> <p>(ii) 3 training modules viz.1, 2 and 3 as per schedule III for a period of 15 days on the basis of seniority in the cadre of Accounts Assistant to become eligible for annual increment after three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015.</p> <p>Note.:- A stenographer shall be posted to work as Accounts Assistant for not less than one year on the basis of seniority.</p> | <p>(ii) Must have successfully undergo training in 3 modules viz.1, 2 and 3 as per schedule III for a period of 15 days during probationary period.</p> <p>For Promotion:</p> <p>(1) Must have put in a service of not less than five years in the cadre of Junior Accounts Assistant.</p> <p>(2) Must have successfully undergone training in Operating Accounting Softwares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in MS Office in the cadre of Junior Accounts Assistant or in any of the lower cadre as arranged and deputed by the Department in the order of Seniority.</p> <p>(3) Must successfully undergo training in 3 training modules viz. 1, 2 and 3 as per schedule III for a minimum period 15 days on the basis of seniority in the cadre of Junior Accounts Assistant.</p> <p>(4) Notwithstanding anything contained in clauses (2) and (3), for three years from the date of commencement of the Karnataka State Accounts Service (Recruitment) (Amendment) Rules, 2015, one who has completed training at least in any 2 Modules shall be eligible for promotion to the cadre of Accounts Assistants.</p> |
| 9 | Stenographer (14550-26700) (Group C) | 7 | - | - | <p>Fifty percent by direct recruitment in accordance with the Karnataka Civil Service (Recruitment to the post of Stenographers and Typists) Rules, 1983.</p> <p>AND</p> <p>Fifty percent by Transfer from the cadre of Senior Typists and by promotion from the cadre of Typists:</p> | <p>For Direct Recruitment:</p> <p>In addition to the qualifications prescribed in the Karnataka Civil Services (Recruitment to the posts of Stenographers and Typists) Rules, 1983, must successfully undergo training in Operating Accounting Soft-wares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in MS Office as arranged and deputed by the Department during probationary period.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|--|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | <p>Provided that if no suitable person is available for transfer from the cadre of Senior Typist or promotion from the cadre of Typists, then by direct recruitment.</p> <p>Note: A Stenographer shall be deputed for training in operating accounting softwares like Panchatantra for Gram Panchayats and e.gov.financials for Municipalities or other equivalent software and also in MS Office in order of seniority.</p> | <p>For Transfer and Promotion:</p> <p>1) Must possess the qualification prescribed in the Karnataka Civil Services (Recruitment to the post of Stenographers and Typists) Rules, 1983.</p> <p>2) Must have put in a service of not less than three years in the cadre of Senior Typists, Typists.</p> <p>3) Must have successfully undergone training in Operating Accounting Softwares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in M.S. Office in the cadre of Typists/Drivers in the order of seniority.</p> |
| 10 | Junior Accounts Assistant (`11600-21000) (Group C) | 40 | 03 | 713 | <p>Ninety five percent by direct Recruitment.</p> <p style="text-align: center;">AND</p> <p>Five percent by transfer from the cadre of Typist and Driver and by promotion from the cadre of Group-D service. Seniority being determined by treating a person holding a post carrying a higher scale of pay as senior to a person holding a post carrying lower scale of pay and seniority interse among persons holding posts carrying the same scale of pay being determined on the basis of length of service in respective cadres, seniority interse among persons in the cadre being maintained.</p> | <p>For Direct Recruitment:</p> <p>(1)Must have passed PUC in Commerce with Accountancy as optional subject.</p> <p>(2)Must successfully undergo training in Operating Accounting Soft-wares like Panchatantra for Gram Panchayat and e.gov. financials for Municipalities or other equivalent software and also in MS Office as arranged and deputed by the Department during probationary period.</p> <p>For Cadre change and promotion:</p> <p>(1) Must have passed PUC with Commerce with Accountancy as optional subject.</p> <p>Provided that passing PUC with Commerce or equivalent course prescribed as qualification for promotion /transfer shall not be applicable for those who are already in service possessing S.S.L.C qualification on the date of commencement of the Karnataka Civil Services (Recruitment of Ministerial Posts) (Amendment) Rules, 2013. However, they must have passed Departmental Examination viz., Accounts Lower.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|---|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | <p>(2) Must have put in a service of not less than seven years in the cadre of Typist/ Driver or in any one or more of the cadres of Group-D Service.</p> <p>(3) Must have successfully undergone training in Operating Accounting Soft-wares like Panchatantra for Gram Panchayats and e.gov. financials for Municipalities or other equivalent software and also in MS Office in the cadre of Typists/Drivers/Group D as arranged and deputed by the Department.</p> |
| 11. | Senior Typist (Rs.14550-26700) (Group C) | 10 | - | - | By promotion from the cadre of Typist. | Must have put in a service of not less than ten years in the cadre of typist. |
| 12 | Typist (11600-21000) (Group C) | 44 | 02 | 07 | <p>Ninety-Five percent by direct recruitment in accordance with the Karnataka Civil Services (Recruitment to the post of Stenographers and Typists) Rules, 1983, subject to modification specified in these rules.</p> <p style="text-align: center;">AND</p> <p>Five percent by transfer from the cadre of Driver and by promotion from the cadre of Group-D on the basis of combined seniority, seniority being determined by treating a person holding a post carrying a higher scale of pay as senior to a person holding a post carrying lower scale of pay and seniority interse among persons holding posts carrying the same scale of pay being determined on</p> | <p>For Direct Recruitment:</p> <p>As per Karnataka Civil Services (Recruitment to the post of Stenographers and Typists) Rules 1983; subject to modification that;</p> <p>Must successfully undergo training in Operating Accounting Software like Panchatantra for Gram Panchayat and e.gov. financials for Municipalities or other equivalent software and also in MS Office as arranged and deputed by the Department during the probationary period.</p> <p>For promotion and transfer:</p> <p>1) Must have put in a service of not less than five years and also must possess the qualification prescribed in Karnataka Civil Services (Recruitment to the post of Stenographers and Typists) Rules, 1983.</p> <p>2) Must have successfully undergone training in Operating MS Office in the cadre of Drivers/Group D as arranged and deputed by the Department in the order of seniority.</p> |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|--|-----------------|-----------|--------------------|--|---|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | the basis of length of service in respective cadres, seniority interse among persons in the cadre being maintained. | |
| 13 | Data Entry Operator. (11600-21000) (Group C) | 4 | - | - | By deputation of a suitable Data Entry Operator from any of the State Civil Services. | - |
| 14. | Driver (11600-21000) (Group C) | 02 | - | - | By direct recruitment in accordance with the Karnataka Civil Service (Direct Recruitment by Competitive Examination and Selection) Rules 2006. OR By promotion from the cadre of Group D on the basis of combined seniority. Seniority being determined by treating a person holding a post carrying higher scale of pay as senior to person holding a post carrying lower scale of pay and seniority interse among persons holding posts carrying the same scale of pay being determined on the basis of length of service in respective cadres, seniority interse among persons in the cadre being maintained | For Direct Recruitment : (1)Must have passed S.S.L.C. or Equivalent examination. (2) Must possess the current Light Motor Vehicle Driving License. For Promotion: (1)Must have put in a service of not less than five years in the cadre of Group-D. (2) Must possess the current Light Motor Vehicle Driving License. |
| 15 | Attender (Rs.11000-19000) (Group D) | 07 | - | - | By promotion from the cadre of peon, Cycle Orderly, Night Watchman, Sweeper-cum-scavenger on the basis of combined seniority. | For Promotion: (1)Must have put in a service of not less than five years in the cadres specified in column (6): |

| Sl. No. | Category of Posts and the Scale of Pay | Number of posts | | | Method of Recruitment | Minimum Qualification |
|---------|---|-----------------|-----------|--------------------|---|--|
| | | Permanent | Temporary | Deputation Reserve | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | Seniority being determined by treating a person holding a post carrying a higher scale of pay as senior to a person holding a post carrying lower scale of pay and seniority interse among persons holding posts carrying the same scale of pay being determined on the basis of length of service in respective cadres, seniority interse among persons in the cadre being maintained. | Provided that if persons with the service of five years are not available, persons who have put in a service of not less than three years may be considered. |
| 16 | Peon/ Cycle Orderly (^9600-14550) (Group D) | 49 | 02 | 10 | By Direct Recruitment. | Must have passed Tenth standard or equivalent qualification with Kannada as one of the language. |
| 17 | Night Watchman (^9600-14550) (Group D) | 1 | - | - | By Direct Recruitment. | Must have passed Tenth standard or equivalent qualification with Kannada as one of the language. |
| 18 | Sweeper-cum-scavenger (^9600-14550) (Group D) | 1 | - | - | By Direct Recruitment. | Must have passed Tenth standard or equivalent qualification with Kannada as one of the language. |

3. Insertion of new Schedule-III and IV.- After Schedule-II to the said rules, the following shall be inserted, namely:-

**Schedule-III
(See rule 2)
KSAD TRAINING MODULES**

| Module No. | Training modules | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|------------|---|--|-----------------------------|----------------------------------|
| 1 | Auditing of Local Bodies, State Universities, Urban Development Authorities, Muzrai Institutions, etc. | Internal Control:- Internal Control Framework -definition, elements of internal control, internal control activities (prevent and detect controls). | 2 | 5 |
| | | Audit Concepts: - True and Fair view, audit evidence, auditing standards, materiality and audit risk. | 2 | |
| | | Types of audit:- Statutory (External) Audit vs. Internal Audit, Central audit vs. local audit, Pre-audit, concurrent audit and post-audit, Financial / Certification Audit, Risk Based Audit, Performance Audit, Value for Money Audit, Information Systems Audit, Public Works Audit, Auditing contracts, PPPs, etc. Social Audit and Special audit. | 8 | |
| | | Audit Practice:- Audit planning, Sampling, Audit programmes, Audit Reporting, Audit Compliance, Liaising for clearance of C&AG draft paras and Current issues in auditing. | 6 | |
| | | Auditee Institutions:- Universities/ Autonomous bodies, Boards, City Corporations, Command Area Development Authorities, RLBs (GPs), ULBs (Municipalities, Town Panchayaths), etc. | 2 | |
| | | | 20 | 5 |
| 2 | Government Accounts. | Accounting structure and principles:- Single entry cash basis of accounting, chart of Accounts and budget classification (List of Major and Minor Heads), Transactions relating to Public Account, Inter-governmental Accounts and role of RBI. Delegation of powers (including special powers), Functions of DDOs and Controlling officers, Role and functioning of Treasuries, Agency Banks, Accountant General and Finance Department with respect to government accounts. Accountant General's Accounts Codes, Treasury Code and Finance Code. | 6 | 5 |
| | | Budgeting:- Budget classification, budget preparation, Plan/Non-Plan, Charged/Voted, re-appropriations, original and supplementary estimates. | 4 | |
| | | | | |

| Module No. | Training modules | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|------------|---|---|-----------------------------|----------------------------------|
| | | <p>Final Accounts:- Format of Annual Financial Statements (Finance and Appropriation Accounts), Recommendations of Finance Commissions relating to accounts. Government Accounting Standards (GASAB) – Preliminary understanding of IFRS.</p> | 6 | |
| | | <p>Other Government Accounts:- Accounting of Externally Aided Projects (EAP), CSS/CPS, etc. Form of accounts of local governments – Panchayati Raj Institutions and Urban Local Bodies (National Municipal Accounting Manual).</p> | 4 | |
| | | | 20 | 5 |
| 3 | Commercial Accounts /Double Entry Accrual-based Accounting System (DEAS) | <p>Principles of Commercial Accounting:- Difference between single entry cash based accounting and Double Entry Accrual based accounting Systems. Accounting Records and Systems: Journal, Cash Book, Ledger, Bank Reconciliation Statement. Capital of a Firm, Structure of Business Firms, Objectives of Corporate Financial Reporting, Components of Financial Statements, Users of Financial Statements, Concepts of going concern, etc.</p> | 6 | |
| | | <p>Financial Statements:- Preparation of Trial Balance, P and L Account or Trading and Manufacturing A/c, and Balance Sheet, Funds and Cash flow Statements (AS 3) Distinction between statements of Receipts and Payments and Income and Expenditure, Prior period items and changes in Accounting Policies (AS 5)</p> | 10 | 5 |
| | | <p>Accounting policies & conventions:- Accounting standards, International Accounting Standards, Revenue recognition under Indian GAAP (AS 9), Inventory valuation/costs (AS 2), Asset accounting: Depreciation (AS6) and Fixed assets (AS 10).</p> | 4 | |
| | | | 20 | 5 |
| 4 | Public Finance | <p>Constitutional provisions relating to:- Taxation by the Union and the States, Distribution of fiscal resources (Finance Commission and its role), External oversight by Comptroller and Auditor General of India.</p> | 4 | 5 |

| Module No. | Training modules | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|------------|------------------------------|---|-----------------------------|----------------------------------|
| | | <p>Revenue:- Tax reforms - Direct Tax Code and Goods and Service Tax.</p> <p>Public expenditure: - Public Expenditure Tracking, monitoring and evaluation of scheme expenditure.</p> <p>Public debt:- Meaning and types, Instruments - Treasury bills, bonds and Other Securities, Borrowing powers, Sinking Fund.</p> | 4 | |
| | | <p>Budgeting:- Respective roles of the Planning Commission and Finance Department. Distribution of divisible pool of Central Resources and Central Plan Assistance. Centrally Sponsored Schemes and Central Plan Schemes.</p> | 4 | |
| | | <p>National Accounts:- GDP, Concepts of inflation, recession, etc., Consumer and other indices.</p> <p>Finance Act and Appropriation Act, Central FRBM Act, Concepts of Revenue and Fiscal deficit.</p> <p>Elements of fiscal and monetary policies.</p> | 4 | |
| | | <p>International Trade:- WTO and related issues.</p> | 2 | |
| | | | 18 | 5 |
| 5 | Financial Management. | <p>Time Value of Money:- Present and future value of money: Discounted Cash Flow technique.</p> | 2 | 10 |
| | | <p>Capital Structure:- Theories, Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach, Profitability, liquidity, Leverage ratios, Consultation with Investment banks and lenders, Commercial Strategy, Tax planning and Capital structure practices in India.</p> | 4 | |
| | | <p>Cost of Capital:- Importance and Concept, Measurement of specific costs, Computation of overall cost of capital, Cost of capital practices in India, Simple and Compound Interest, Annuity, Present Value of an annuity/ amortization, PV concept in capital expenditure.</p> | 4 | |
| | | <p>Leverage:- Operating, Financial and Combined leverage.</p> | 2 | |
| | | <p>Working Capital Management:- Inventory Management, Receivables Management and Cash Management</p> | 2 | |

| Module No. | Training modules | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|-------------------|-------------------------------|--|------------------------------------|---|
| | | Financial management of Public Sector Undertakings:- (PSUs) Peculiarities of PSUs with Focus on Accounting and Finance; Financial Decisions in PSUs, Memorandum of Understanding (MOU) in PSUs; and Disinvestment of Public Sector Enterprises | 4 | |
| | | Project Financing:- Project Appraisal/ Capital Budgeting: Net Present Value, Internal Rate of Return, and Profitability Index Social Cost-Benefit Analysis, Hire purchase and Lease finance, Leasing, Term loans, Debentures/Bonds and Securitization, Public and Private Partnerships (PPPs). | 6 | |
| | | Analysis of Risk:- Uncertainty in Capital Budgeting, Description and Measurement of Risk and Risk Evaluation Approaches. | 4 | |
| | | Microfinance:- Poverty Lending Approach, Financial System Approach, Poverty Alleviation Programmes, Microfinance as an engine of Inclusive Growth. | 2 | |
| | | Business Statistics and Operations Research:- Mean, Median, Mode, Probability, Sampling, Correlation and Regression analysis, Linear Programming. | 8 | |
| | | | 38 | 10 |
| 6 | Law | Legislations Governing Universities. Companies Act. Contract Act. Karnataka Transparency in public procurement Act and Rules. Information Technology Act. Right to Information Act and Rules. Karnataka (conduct of Government Litigation) Rules, 1985. Government Litigation Policy, 2011. | 12 | 3 |
| 7 | Services and Financial Rules. | Karnataka Civil Services Rules, Conduct Rules, CCA Rules. Karnataka Financial Code. Karnataka Treasury Code. Manual Containment Expenditure. Delegation of Powers. New Pension Scheme. | 18 | 5 |

| Module No. | Training modules | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|-------------------|--|---|------------------------------------|---|
| | | Karnataka Civil Services Rules (Regulation of Pay, Pension and Promotion) Act and Rules. The Karnataka Municipalities (Recruitment of Servants) Rules , 2010. The Karnataka City Corporation Employees (Recruitment of Servants) Rules ,2011. PWD Accounts and Departmental code, etc. | | |
| 8 | Information and Communication Technology. | Basics of hardware and software (operating system, application software). | 4 | 8 |
| | | Systems Life Cycle and Design - Functional Requirement Specifications (FRS), System Requirement Specifications (SRS), Change Management. | 4 | |
| | | Control Objectives for IT (COBIT). | 8 | |
| | | IT Enabled Public Accounting and Cyber Security. | 4 | |
| | | Computer Assisted Audit Techniques - IDEA (Interactive Data Extraction and Analysis) Software, Using Spreadsheets for data analysis, Data Mining. | 8 | |
| | | Khazane Software. | 2 | |
| | | | 30 | 8 |
| 9 | Organizational Behavior. | Individual Perspective:- Personality, Attitudes, Values and Job Satisfaction, Motivation. | 4 | 4 |
| | | Group Dynamics:- Group Behaviour, Organizational Conflicts, Job Stress, Communication, Leadership, Power and Politics. | 4 | |
| | | Organisation:- Structure, Culture, Organizational Change and Development. | 4 | |
| | | Human Asset Management:- Fundamentals of Human Asset Management, Procurement of Human Resources, HRD: Career planning, Training, Executive Development and Internal Mobility, Work-life balance. | 4 | |
| | | | 16 | 4 |

SCHEDULE - IV
(See rule -2)
REFRESHER COURSE MODULE

| Module No. | Module | Duration |
|------------|--|-----------------|
| 1. | Public Finance and Financial Management | One week |

| Training module | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|--|---|-----------------------------|----------------------------------|
| Public Finance and Financial Management | Constitutional provisions relating to:- Taxation by the Union and the States, Distribution of fiscal resources (Finance Commission and its role), External oversight by Comptroller and Auditor General of India. | 2 | 3 |
| | Revenue:- Tax reforms - Direct Tax Code and Goods and Service Tax. Public expenditure:- Public Expenditure Tracking, monitoring and evaluation of scheme expenditure. Public debt:- Meaning and types, Instruments - Treasury bills, bonds and Other Securities, Borrowing powers, Sinking Fund. | 2 | |
| | Budgeting:- Respective roles of the Planning Commission and Finance Department. Distribution of divisible pool of Central Resources and Central Plan Assistance. Centrally Sponsored Schemes and Central Plan Schemes. | 2 | |
| | National Accounts:- GDP, Concepts of inflation, recession, etc., Consumer price and other indices. Finance Act and Appropriation Act, Central FRBM Act, Concepts of Revenue and Fiscal deficit. Elements of fiscal and monetary policies. | 2 | |
| | International Trade:- WTO and related issues. | | |
| | Time Value of Money:- Present and future value of money: Discounted Cash Flow technique. | | |
| | Capital Structure:- Theories, Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach, Profitability, liquidity, Leverage ratios, Consultation with Investment banks and lenders, Commercial Strategy, Tax planning and Capital structure practices in India. | 4 | |
| | Cost of Capital:- Importance and Concept, Measurement of specific costs, Computation of overall cost of capital, Cost of capital practices in India, Simple and Compound Interest, Annuity, Present Value of an annuity/ amortization, PV concept in capital expenditure. | | |
| | Leverage:- Operating, Financial and Combined leverage. | 4 | 3 |
| | Working Capital Management:- Inventory Management, Receivables Management and Cash Management | | |

| Training module | Topics | No. of Sessions (of 90 min) | No. of Days (per day 4 sessions) |
|-----------------|---|-----------------------------|----------------------------------|
| | <p>Financial management of Public Sector Undertakings:- (PSUs) Peculiarities of PSUs with Focus on Accounting and Finance; Financial Decisions in PSUs, Memorandum of Understanding (MOU) in PSUs; and Disinvestment of Public Sector Enterprises</p> <p>Project Financing:- Project Appraisal/ Capital Budgeting: Net Present Value, Internal Rate of Return and Profitability Index Social Cost-Benefit Analysis, Hire purchase and Lease finance, Leasing, Term loans, Debentures/Bonds and Securitization, Public and Private Partnerships (PPPs).</p> <p>Analysis of Risk:-Uncertainty in Capital Budgeting, Description and Measurement of Risk and Risk Evaluation Approaches.</p> <p>Microfinance:- Poverty Lending Approach, Financial System Approach, Poverty Alleviation Programmes, Microfinance as an engine of Inclusive Growth.</p> | 4 | |
| | <p>Business Statistics and Operations Research:- Mean, Median, Mode, Probability, Sampling, Correlation and Regression analysis, Linear Programming.</p> | 4 | |
| | | 24 | 6 |

Note: The Training modules for curriculum development will be in accordance with the instructions/guidelines/ modifications issued from time to time as suggested by the curriculum approval and review committees for designing of training modules for officers/ staff of the Karnataka State Audit and Accounts Department through the Fiscal Policy Institute, Government of Karnataka, Bengaluru."

By order and in the name of Governor of Karnataka,

N. LAKSHMANA
Under Secretary to Government,
Finance Department (Admn., and Adv.)