

**Internal Auditor (Class-III) (Panchayat Service)  
Recruitment Rules, 1999**

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In exercise of the powers conferred by Sec. 227 read with Sec. 274 of the Gujarat Panchayats Act, 1993 (Guj. 18 of 1993) and in supersession of all the rules made in this behalf, the Government of Gujarat hereby makes the following rules to provide for regulating recruitment to the post of Internal Auditor (Class-III)(Panchayat Service), namely:

**1. Rule :-**

These rules may be called the Internal Auditor (Class-III) (Panchayat Service) Recruitment Rules, 1999.

**2. Rule :-**

Appointment to the post of Internal Auditor (Class-III) (Panchayat Service) shall be made by transfer from amongst the persons working as Divisional Accountant (Class-III) (Panchayat Service).

**3. Rule :-**

An appointed candidate shall be required to pass the departmental examination and an examination in Gujarati or Hindi or both as may be prescribed by the government.