

The Indian Cost Accounts Service Rules, 2001

UNION OF INDIA

India

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Rule THE-INDIAN-COST-ACCOUNTS-SERVICE-RULES-2001 of 2001

- Published on 19 October 2001
- Commenced on 19 October 2001
- [This is the version of this document from 19 October 2001.]
- [Note: The original publication document is not available and this content could not be verified.]

The Indian Cost Accounts Service Rules, 2001Published vide Notification No. G.S.R. 787(E), dated 19th October, 2001Ministry of Finance(Department of Expenditure)G.S.R 787(E). - In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of Ministry of Finance, Department of Expenditure, Indian Cost Accounts Service Rules, 1982, except as respect & things done or omitted to have been done before such supersession, the President hereby makes the following rules, namely:-

1. Short title and Commencement.

(1)These rules may be called the Indian Cost Accounts Service Rules, 2001.(2)They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

- In these Rules unless the context otherwise requires,-(a)"Commission" means the Union Public Service Commission;(b)"Controlling Authority" means the Government of India in the Ministry of Finance (Department of Expenditure);(c)"duty post" means any post in the Service, whether permanent or temporary and specified in Schedule-I, Part-A;(d)"Government" means the Government of India;(e)"grade" means a grade of the Service;(f)"regular service" in relation to any grade means the period or periods of service in that grade, rendered after selection, according to the prescribed procedure, for long term appointment to that grade, and includes any period or periods:-(i)taken into account for purposes of seniority in the case of those appointed at the initial constitution of the service;(ii)during which an officer would have held a duty post in that grade but for his being on leave or otherwise not being available for holding such post;(g)"Schedule" means a Schedule to these rules;(h)"Scheduled Castes" and "Scheduled Tribes" shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;(i)"Service" means the Indian Cost Accounts Service constituted under rule 3.

3. Constitution, of the Indian Cost Accounts Service.

(1) There shall be constituted a Service to be known as the Indian Cost Accounts Service consisting of persons appointed to the Service under rules 6 and 7. (2) All the posts included in the Service shall be classified as Group A posts.

4. Grades, authorized strength and its review.

(1) The duty posts included in the various grades of the Service, their number and scales of pay shall be as specified in Schedule-I, Part A. (2) The break-up of the duty posts included in the Service and the names of the participating Ministries or Departments or Organisation in which these posts exist shall be as specified in Schedule I, Part B. (3) The Government may, in consultation with the Commission, include in the Service any post other than those included in Schedule I - Part B or exclude from the Service a post included in the said Schedule.

5. Members of the Service.

- The following persons shall be members of the Service with effect from the dates indicated against them, namely:-(a) a person holding appointment on regular basis in accordance with the provisions of Indian Cost Accounts Service Rules, 1982, from the date of commencement of these rules; (b) a person appointed to any duty post in any grade after the commencement of these rules from the date of such appointment.

6. Initial constitution of the service.

(1) A person holding appointment to a grade in accordance with the provision of Indian Cost Accounts Service Rules, 1982, shall be deemed to have been appointed in the service in that grade at the commencement of these rules. (2) The regular continuous service of a person referred to in sub-rule (1) prior to the commencement of these rules shall count for the purposes of probation, qualifying service for promotion confirmation and pension. (3) To the extent the strength of the various grades in the Service have not been filled, in accordance with the provisions of this rule, the same shall be filled in accordance with the provisions of rule 7.

7. Future maintenance of the Service.

(1) Any vacancy arising in any of the grades referred to in Schedule I - Part A after the initial constitution of the Service as provided in rule 6, shall be filled in the manner specified in sub-rule (2). (2) The method of recruitment, field of selection, minimum qualifying service in the next lower grade and other eligibility conditions for appointment to the various grades of the Service shall be as specified in Schedule II. (3) The suitability of candidates for appointment to the various grades by promotion shall be determined by the Departmental Promotion Committees constituted by the Controlling Authority in the manner specified in Schedule III. (4) Notwithstanding anything contained in these rules, where the Controlling Authority is of the opinion that it is necessary or

expedient to do so, it may in Consultation with the Commission fill a duty post in any grade by deputation or on short-term contract in accordance with the provisions contained in the Annexure to Schedule II;

7A. Admissibility of benefit under rule 30 of the Central Civil Services (Pension) Rules, 1972.

- The benefit of added years of service specified in rule 30 of the Central Civil Services (pension) Rules, 1972 shall be admissible in relation to the posts in these rules, where the method of recruitment to such posts is by direct recruitment.

8. Seniority.

(1) All permanent officers included in the Service under rule 6 in any grade shall rank senior to all officers substantively appointed to that grade subsequently and all temporary officers included in the initial constitution of the Service in any grade shall rank senior to all temporary officer appointed to that grade subsequently. (2) The seniority of the persons recruited to the Service after the initial constitution shall be determined in accordance with the general instructions issued by the Government in the matter from time to time. (3) In cases not covered by the above provisions, seniority shall be determined by the Government in consultation with the Commission.

9. Probation.

(1) Every person appointed to the Service by direct recruitment shall be on probation for a period of two years: Provided that the Controlling Authority may extend or curtail the period of probation in accordance with the instructions issued by the Government from time to time: Provided further that any decision for extension of probation period shall be taken within 8 weeks after the expiry of the previous probationary period and communicated in writing to the concerned officer together with the reasons for so doing within the said period. (2) On the completion of the period of probation or any extension thereof, persons shall, if considered fit for permanent appointment, be retained in their appointments on a regular basis and be confirmed. (3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, it may discharge or revert the candidate to the post held by him prior to his appointment in the Service, as the case may be, or pass such Order as it deems fit. (4) During the period of probation or any extension thereof, candidates may be required by the Government to undergo such course of training and instructions and to pass such examinations and tests (including examination in Hindi) as it may deem fit, as a condition to the satisfactory completion of the probation.

10. Substantive appointment to duty posts.

- Appointments of members of the Service to the permanent duty posts in any grade shall be made in accordance with the general Rules in force in that behalf and on the basis of the recommendations

of the Departmental Promotion Committee constituted by the Controlling Authority in the manners specified in Schedule - III.

11. Liability to serve, in any part of India.

- A member of the Service shall be liable to serve any where in India or outside.

12. Other conditions of Service.

- The conditions of Service of members of the Service in respect of matters for which no provision is made in these rules shall, unless the Government otherwise orders, be the same as are applicable from time to time to officers of the Central Civil Service Group A.

13. Disqualification.

- No person, a) who has entered into or contracted a marriage with a person having a spouse living, or b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the Service. Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

14. Power to relax.

- Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.

15. Saving.

- Nothing in these rules shall effect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

16. Interpretation.

- If any question relating to interpretation of these rules arises, it shall be referred to the Government for its decision.

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Part A – [See Rules 2 (c), 4(1) and 7(1)]

Statement showing the Name, Number and Scales of pay of duty posts included in the various grades of the Indian Cost Accounts Service

S. No	Designation of Post	Number of Posts	Total Scale of Pay		
	Permanent Temporary				
1	Chief Adviser (Cost)	1	0	1	Rs. 26000 (fixed)
2	Super Times Scale Additional Chief Adviser (Cost)	0	1	1	Rs. 22400-525-24500
3	Senior Administrative Grade (Adviser)(Cost)	0	5	5	Rs. 18400-500-22400
4	Junior Administrative Grade Joint Director (Cost)/Selection Grade (Non-functional) Director (Cost)	4	12	16	Rs. 12000-375-16500
5	Senior Time Scale Deputy Director(Cost)	28	24	52	Rs. 14300-400-18300
6	Junior Time Scale Assistant Director(Cost)	40	48	88	Rs. 10000-325-15200
Total	23	90	163		Rs. 8000-275-13500

Note:- S.No, 6 includes 17 posts on account of deputation, leave and training reserve.

I

Part B – [See Rule 4(2) and (3)]

Duty Posts included in the various grades of the Indian Cost Accounts Service and Names of Ministry/Department or organisations in which these duty posts exist and the scale of pay

S.No	Name of the Ministry or Department	Name of the Organisation	Chief Adviser (Cost)	Super Time Scale Addl. Chief Advisor (Cost)	Sr. Admn. Grade Adviser(Cost)	Jr. Admn. Grade Selection Director
			26000/- (fixed)	22400-525-24500	18400-500-22400	12000-375-16500
1			1	1	1	6

	Ministry of Finance Department of Expenditure	Cost Accounts Branch				
2	Ministry of Finance D/o Economic Affairs	1) Bank Note Press, Dewas	-	-	-	-
	2) India Security Press, Nasik	-	-	-	-	1
	3) India Government Mint, - Mumbai	-	-	-	-	1
	4) India Government Mint, - Calcutta	-	-	-	-	1
	5) India Government Mint, - Hyderabad	-	-	-	-	1
	6) India Government Mint, - Noida	-	-	-	-	1
	7) Security Printing Press, - Hyderabad	-	-	-	-	1
	8) Currency Note Press, Nasik	-	-	-	-	1
	9) Security Paper Mill, Hoshangabad	-	-	-	-	1
3	Ministry of Finance Department of Revenue	1) Government Opium Alkaloid - Factories	-	-	-	1
	2) Commissionerates - of Central Excise	-	-	-	-	28
4	Ministry of Heavy Industry & Public Enterprises	1) Department of Heavy Industry	-	-	-	1
	2) Commissionerates - of Central Excise	-	-	-	1	1

5	Ministry of Chemicals & Fertilizers	1) Department of Chemicals & Petrochemicals	-	-	-	1
	2) National Pharmaceutical Pricing Authority(NPPA)		-	-	2	7
6	Ministry of Law, Justice & Company Affairs	Department of Company Affairs	-	-	1	-
7	Ministry of Commerce and Industry	1) Ministry of Commerce	-	-	-	1
	2) Office of Jute Commissionerate, Calcutta		-	-	1	1
	3) Tariff Commission		-	1	5	8
8	Ministry of Defence	1) Naval Dockyard, Mumbai	-	-	-	-
	2) Naval Dockyard, Vishakhapatnam		-	-	1	1
	3) Department of Defence Supplies		-	1	-	-
9	Ministry of Agriculture	1) Delhi Milk Scheme	-	-	-	-
	2) Department of food Processing		-	-	-	1
10	Ministry of Consumer Affairs & Public Distribution Deptt. of Sugar & Edible Oils	1) Sugar Directorate	-	-	1	-
	2) Directorate of Vanaspati		-	-	1	-
11	Ministry of Information & Broadcasting	1) Films Division	-	-	-	-
	2) All India Radio		-	-	1	-

12	Ministry of Petroleum & Natural Gas	Ministry of Petroleum & Natural Gas	-	-	-	-
13	Ministry of Surface Transport	Department of Transport Govt. Director on Indian Shipping Co.	-	-	-	-
14	Ministry of Steel & Mines	Department of Mines, Nagpur	-	-	-	-
	Total	1	1	5	18	52
	Permanent	1	-	-	4	28
	Temporary	-	1	5	12	24
	Total	1	1	5	16	52

Note:- All the 16 posts in the grade of Joint Director (Cost) can be operated at the level of Director(Cost) subject to the conditions prescribed by DOPT.

II

[See rule 7(2)]Statement showing the methods of recruitment, field of promotion, minimum qualifying service in the next lower grade and other eligibility conditions for appointment of officers by promotion/direct recruitment/deputation/absorption to duty posts included in the various grades of the Indian Cost Accounts Service.

S. No.	Designation of Post	Whether Selection or Non-Selection	Method of Recruitment	Field of promotion or other
1	2	3	4	5
1	Chief Adviser (Cost) Rs. 26000(fixed)	N.A.	By promotion/deputation	Office of central Government (a)(i) are regular cadre,

(ii)With 2 years regular service in the grade rendered after appointment thereto on a regular basis in the scale of Rs.22400-525-24500 or equivalent in the parent

cadre/Department;and

2	Addl. Chief Adviser (Cost) Super-Time ScaleRs.22400-525-24500	Selection by Merit	By Promotion
3	Adviser (Cost) Senior Administrative Grade Rs.18400-500-22400	Selection by Merit	By Promotion
4	Director (Cost) Selection Grade in JuniorAdministrative Grade (Non-functional Rs. 14300-400-18300	Non-selection Non-functional	By promotion

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	Joint Director (Cost)			
5	Junior Administrative Grade Rs. 12000-375-10500	Selection by Merit	By promotion	Deputy regular
6	Deputy Director (Cost Senior Time Scale Rs.10000-325-15200	Selection-cum-seniority	By promotion	Assistant 4 years
7	Assistant Director (Cost) Junior Time Scale Rs.8000-275-13500	N.A.	(i) 75% by direct recruitment	i) By D exceed Govt. accord order Govern (b) Ed (A) Es Aqual enrol of Mer Chart of the Accou (B) De (i) Deg Unive exper Work Note: the di of can qualif Note: Assist made basis the Co
			(ii) 25% by deputation (including short-term contract/absorption failing which by direct recruitment	(ii) By Office Govt. Territ Bodie Sector Bodie

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Annexure to Schedule II[See Rule 7(4)]Statement showing field of selection and other eligibility conditions in the cases of appointment to duty posts included in the various grades of the Indian Cost Accounts Service by deputation or short-term contract

S. No.	Designation of Post	Field of selection and eligibility condition
1	2	3
1	Chief Adviser (Cost) Rs. 26000(fixed)	Officers under the Central Government or State Government or Public Sector Undertakings or Autonomous or Statutory Organisations- (a)(i) holding analogous post on a regular basis in the parent cadre/Department; or (ii) with 2 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 22400-525-24500 or equivalent in the parent cadre/Department; and

2	Addl. Chief Adviser(Cost) Rs. 22400-525-24500	<p>(b) possessing the following educational qualifications and experience:-</p> <p>(i) Member of the institute of Cost and Works Accountants of India, or equivalent; and</p> <p>(ii) 20 years experience in Cost Accounting</p> <p>Officers under the Central Government or State Government or Public Sector Undertakings or Autonomous or Statutory Organisations-</p> <p>(a)(i) holding analogous post on a regular basis in the parent cadre/Department; or</p>
<p>(ii) with 3 years service in the grade rendered after appointment thereto on a regular basis in the scale of rs. 18400-500-22400 or equivalent in the parent cadre/Department; and</p>		
3	Adviser (Cost) rs. 18400-500-22400	<p>(b) possessing the following educational qualifications and experience:-</p> <p>(i) Member of the Institute of Chartered Accountants of India or of the Institute of Cost and Works Accountants of India, or equivalent; and</p> <p>(ii) 18 years experience in Cost Accounting</p> <p>Officers under the Central government or State Government or Public Sector Undertakings or Autonomous or Statutory Organisations.-</p> <p>(a)(i) holding analogous post on a regular basis in the parent cadre/Department; or</p>
<p>(ii) with 8 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 12000-375-16500 or equivalent in the parent cadre/Department; and</p>		

4	(ii) with 5 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 10000-15200 or equivalent in the parent cadre/Department; and	Joint Director (Cost) Rs. 12000-375-16500	(b) possessing the following educational qualifications and experience:- (i) Member of the Institute of Chartered Accountants of India or of the Institute of Cost and Works Accountants of India, or equivalent; and (ii) 15 years experience in Cost Accounting Officers under the Central Government or State Government or Public Sector Undertaking or Autonomous or Statutory Organisations- (a)(i) holding analogous post on a regular basis in the parent cadre/Department; or
5	(ii) with 4 years service in the grade rendered after appointment thereto on a regular basis in the scale of rs.	Deputy Director (Cost) Rs. 8000-275-13500	(b) possessing the following educational qualification and experience:- (i) Member of the Institute of Chartered Accountants of India or of the Institute of Cost and Works Accountants of India, or equivalent; and (ii) 10 years experience in Cost Accounting. Officers under the Central Government or State Government or Public Sector Undertaking or Autonomous or Statutory Organisation- (a)(i) holding analogous post on a regular basis in the parent cadre/Department; or

8000-275-13500 or equivalent in
the parent cadre/Department; and

6

Assistant Director
(Cost)
Rs.8000-275-13500

(ii) with 2 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 7450-225-11500 or equivalent in the parent cadre/Department; and
(iii) with 3 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 6500-200-10500 or equivalent in the parent cadre/Department; and
(iv) with 7 years service in the grade rendered after appointment thereto on a regular basis in the scale of Rs. 5500-175-9000 or equivalent in the parent cadre/Department; and

(b) possessing the following educational qualifications and experience:-

(i) Member of the Institute of Chartered Accountants of India or of the Institute of Cost and Works Accountants of India, or equivalent; and

(ii) 5 years experience in Cost Accounting

Officers under the Central Government or State Government or Public Sector Undertakings or Autonomous or Statutory Organisations-

(a)(i) holding analogous post on a regular basis in the parent cadre/Department; or

(b) possessing the following educational qualification:-

(i) Essential :

Qualifications recognised for enrolment in the Register of Members of the Institute of Chartered Accountants of India or of the Institute

of Costs and Works Accountants
of India or equivalent;

(ii) Desirable:

i) Degree of recognised University or
equivalent. ii) 3 years experience in Cost
Accounting

Note 1 : The period of deputation or
short-term contract including the
period of deputation/contract in the
same or some other organisation
of the central Government shall
ordinarily not exceed 3 years.

Note 1: Not more than 20% of the
sanctioned strength in any grade,
other than Assistant Director (Cost),
may be filled up by deputation
of short-term contract.

III

(See rule 7(3) and 10) Statement showing composition of Departmental Promotion Committees for
considering cases of promotion and confirmation to various posts in the Indian Cost Accounts
Service

S. No	Designation of Posts	Composition of Departmental Promotion Committee for Promotion	Composition of Departmental Promotion Committee for confirmation
1	2	3	4
1	Chief Adviser (Cost)	N.A.	N.A.
2	Super Time Scale, Addl. Chief Adviser (Cost),	(i) Chairman or Member of the Union Public Service Commission -	Chairman N.A.
	Senior Administrative Grade, Adviser (Cost)	(ii) Secretary, Ministry of Finance, Department of Expenditure -	Member
	Junior Administrative Grade, Joint Director (Cost)	(iii) chief Adviser (Cost)	Member
		Screening Committee	

3	Selection Grade in Junior Administrative Grade(Non-functional	(i) Secretary, Ministry of Finance, Department of Expenditure	- Chairman	N.A.
	Director (Cost)	(ii) Chief Adviser (Cost)/Additional Chief Adviser(Cost)	- Member	
		(iii) Joint Secretary (Per), Ministry of Finance, Department of Expenditure	- Member	
		(iv) Joint Secretary (Administrative Tribunal & Administration), DOP&T -	- Member	
4	Senior Time Scale Deputy Director (Cost)	(i) Secretary, Ministry of Finance, Department of Expenditure	Chairman	N.A.
		(ii) Chief Adviser (Cost)/ Additional Chief Adviser (Cost)	- Member	
		(iii) Joint Secretary(Per), Ministry of Finance, Department of Expenditure	- Member	
		(iv) Director(admn.) Department of Expenditure	- Member	
5	Junior Time Scale Assistant Director (Cost)	N.A.		(i) Secretary, Ministry of Finance, Department of Expenditure - Chairman
				(ii) Chief Adviser (Cost)/Additional Chief Adviser(Cost) - Member
				(iii) Joint Secretary (Per), Ministry of Finance, - Member

Department of
Expenditure
(iv)
Director(admn.) - Member
Department
ofExpenditure

Note 1. - The absence of a Member, other than the Chairman of a Member of the Commission shall not invalidate the proceedings of the departmental Promotion Committee, if the other Member(s) of that Committee attended its meeting. Note 2. - If an officer appointed to any post in the Service is considered for the purpose of promotion to a higher post, all persons senior to him in the Grade will also be considered provided they are not short of the request qualifying/eligibility service or 2 year's whichever is less and have successfully completed their probation, if prescribed. Note:- The principal Rules were published in the Gazette of India vide Notification No. 728 dated 4th September, 1982, in Part-II, Section 3, sub-section (1) and subsequently amended vide:-

1.

) Notification No. GSR-1155 and 1156 dated 17th November, 1964.

2.

) Notification No. GSR-903 dated 28th September, 1985.

3.

) Notification No. GSR-492 dated 27th June, 1987.

4.

) Notification No. GSR-733 dated 7th October, 1989.

5.

) Notification No. GSR-94 dated 9th May, 1998.

6.

) Notification No. GSR-117 dated 17th April, 1999 and Corrigendum No. GSR-423 dated 25th December, 1999.