

## **COST ACCOUNTS SERVICE RULES, 1982**

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## **COST ACCOUNTS SERVICE RULES, 1982**

G.S.R. 728, dated 18th August, 19821 .- In exercise of the powers conferred by the proviso to Art. 309 of the Constitution, 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, 1982.

(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) "departmental candidate" means a person who has been appointed on a regular basis in consultation with the Commission or on the recommendations of a Departmental Promotion Committee and who holds a post or lien on a post in the pool as specified in Sch. I on the commencement of these rules;
- (d) "duty post" means any post in the Service, whether permanent or temporary, and specified in Sch. II. Part-A;
- (e) "Government" means the Government of India;
- (f) "grade" means a grade of the Service;
- (g) "pool" means the Central Cost Accounts Pool constituted under the Central Cost Accounts Pool (Recruitment and conditions of Service) Rules, 1961;
- (h) "regular service" in relation to any grade means the period or period 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:
- (i) "Schedule" means a "Schedule to these rules";
- (j) "Schedule Castes" and "Schedule Tribes" shall have the meanings respectively assigned to them in Cls. (24) and (25) of Art. 366 of the Constitution;
- (k) "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 rule 6 and 7.

(2) All the posts included in the Service shall be classified as Group A posts.

#### **4. Grades, authorised 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 Sch. II-Part A.

(2) The break-up of the duty posts included in the Service and the names of the participating Ministries or Departments or Organisations in which these posts exist shall be as specified in Sch. II-Part B.

(3) The Government may, in consultation with the commission, include in the Service any post other than those included in Sch. II Part B or exclude from the Service a post included in the said Schedule.

(4) The Government may, in consultation with the Commission, appoint an officer whose post is included in the Service under sub-rule (3) to the appropriate grade of the Service in a temporary or substantive capacity, as may be deemed fit, and fix his seniority in the grade after taking into account the service put in by that officer in the analogous grade.

#### **5. Members of the Service :-**

(1) The following persons shall be members of the Service with effect from the dates indicated against them, namely :-

(a) persons appointed to the Service at the commencement of these rules under rule 6, from the date of such commencement:

(b) persons appointed to the Service after the commencement of these rules, from the date they are so appointed.

(2) A persons appointed under clause (a) of sub-rule (1) to a grade shall, on such commencement, be deemed to be a member of the Service in that grade.

(3) A persons appointed to any duty post in any grade after the commencement of these rules shall that grade, from the date of

such appointment.

## **6. Initial constitution of the service :-**

(1) The Commission shall constitute a Selection Committee with the Chairman or a Member of the Commission as Chairman of the Selection Committee and not more than two representatives, not below the rank of a Joint Secretary to the Government of India to be nominated by the Controlling Authority as members of the Selection Committee, to determine the suitability of departmental candidates holding the posts of Deputy Chief Cost Accounts Officer, Senior Cost Accounts Officer, Cost Accounts Officer and Assistant Cost Accounts Officer of the pool on a regular basis for appointment to the grades for Director (cost), Joint Director (cost), Deputy Director (cost) and Assistant Director (cost) respectively of the Service and to prepare a list of officer considered suitable for appointment in these grades in the initial constitution of the service.

(2) On receipt of the Committee's report, the Commission shall forward its recommendations to the Government and such recommendations may include a recommendation that a person holding a post in the pool is not considered suitable for appointment to any grade of the service or may be appointed to a lower grade of the service.

(3) Subject to the provisions of sub-rule (4), a departmental candidate shall be appointed to the service in accordance with the recommendations of the Commission.

(4) A departmental candidate who is not considered suitable for appointment to any grade of the service or who does not want to join the service shall have the option to continue in the scale and post which he holds in the pool on a regular basis at the commencement of these rules, and the post so held by him shall be treated as excluded from the service for so long as such post is held by him.

(5) The regular continuous service of a departmental candidate referred to in sub-rule (1) prior to his appointment to the service shall count for the purposes of probation period, qualifying service for promotion, confirmation and pension in the Service.

(6) 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 Sch. II-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 Sch. III.

(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 Sch. IV.

(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 Sch. III.

## **8. Seniority :-**

(1) The relative seniority of members of the Service appointed to any grade in accordance with rule 6 at the time of initial constitution of the Service, shall be governed by their relative seniority obtaining on the commencement of these rules.

(2) 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 officers appointed to that grade subsequently.

(3) The seniority of 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.

(4) The seniority of persons recruited to the Service in accordance with sub-rule (4) of rule 4 shall be fixed in the manner provided therein.

(5) 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 instruction issued by the Government from time to time. Provided further that any decision for extension of a probation period shall be taken within eight 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 appointment on a regular basis and be confirmed in due course' against the available substantive vacancies.

(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 orders as it deems fit.

(4) During the period of probation or any extension thereof, candidates may be required by the Govt. 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 manner specified in Schedule IV.

**11. Liability to serve in any part of India :-**

A member of the Service shall be liable to serve anywhere in India or outside.

**12. Other conditions of service :-**

The conditions of service of the 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. Disqualifications :-**

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 Central 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 affect 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 decided by the Government.

**17. Repeal :-**

The Central Cost Accounts Pool (Recruitment and Conditions of Service) Rules, 1961, are hereby repealed : Provided that such repeal shall not affect anything done or any action taken under the provisions of the rules as so repealed.





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					7	19	14	40
			1	2	11	47	63	124

## SCHEDULE 2

### SCHEDULE -II PART A

[See rules 2 (d), 4(1) and 7(1)]					
Statement showing the name, number and scales of pay Duty Posts included in the					
various grades of the Indian Cost Accounts Service.					
S.	Designation of post.	Number of post			Scale of pay.
No.		Permanent	Temporary	Total	
1.	Selection Grade. Di rector (Cost).	2	-	2	Rs. 2000-125/2- 2250.
2.	Junior Administra tive Grade. Joint Director (Cost).	4	7	11	Rs. 1500-60-1800- 100- 2000.
3.	Senior Time Scale Group 'A' Deputy Director (Cost).	28	19	47	Rs. 1100-50-1600 ( mi mum 6th year or under)
4.	Junior Time Scale	49	14	63	Rs. 700-40-900-1- :B-40-

Group 'A' Assistant				1100-50-1300.
Director (Cost).				
Note :S. No. 3 and 4 include 5 posts and 7 posts respectively on account of deputation reserve.				

**SCHEDULE 3**  
**SCHEDULE-II 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/Departments 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.	Selection Grade, Director (Cost).	Junior Administrative grade	Senior Time scale 'A' Dy. Director (Cost).	Junior Time scale 'A' Asstt. Director (Cost).	Total
				Rs. 2000-125/2-2250.	Rs. 1500-60-1800-100-2000.	Rs. 1100-50-1600.	Rs. 700-40-900-EB-40-1100-50-1300.
1	2	3	4	5	6	7	8
1.	Ministry of Finance, Department of Expenditure.	1. Cost Accounts Branch 2. Bureau of Public Enterprises.	1	3	18 1	34 1	56 3
2.	Ministry of Finance, Department of	1. Bank Note Press,				1	1

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		Prices.					
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		porary					
		Total	2	11	47	63	123

**SCHEDULE 4**

**SCHEDULE III**

[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 to Duty Posts included in the various grades of the Indian Cost Accounts Service.			
S. No.	Designation of post.	Method of Recruit ment.	Field of selection, minimum qualifying service and other eligibility conditions.
1.	Director (Cost) (Scale: Rs. 2000-2250).	By Promotion	Joint Director (Cost) with 5 years' regular service in the grade.
2.	Joint Director (Cost) (Scale: Rs. 1500-2000).	By Promotion	Joint Director (Cost) with 5 years' regular service in the grade.
3.	Deputy Director (Cost) (Scale: Rs. 1100-1600)	By Promotion	Assistant Director (Cost) in sixth (or under) year of regular service in the grade.
4.	Assistant Director (Cost) (scale: Rs. 700-1300).	By Direct Recruit ment	Essential: 1. Qualifications recogni

		sed for enrolment in the
		Register of Members of
		the Institute of Chartered
		Accountants of India or
		the Institute of Costs and
		Works Accountants of
		India or equivalent.
		2. Not exceeding 30
		years
		(Relaxable for Govern-
		ment Servants by 5
		years
		only and as admissible
		under the rules from
		time
		to time.)
		Note '. The crucial date
		for
		determining the age
		limit shall be the
		closing date for
		receipt of applica
		tions from candi
		dates in India (other
		than those in
		Andaman and Nice-
		bar Island and Lak-
		shadweep Islands).
		Desirable:
		1. Degree of a
		recognised
		University or equiva
		lent.
		2. Some experience in
		Cost
		Accounting work.
Note 1 : The post of Director (Cost) and Joint Director (Cost) are selection posts. The		
post of Dy. Director (Cost) is a non-selection post.		
Note 11 : Recruitment to the post of Asstt. Director (Cost) shall be made by direct		
recruitment on the basis of selection to be made by the Commission, by		
interview only.		

**SCHEDULE 5**

## ANNEXURE TO SCHEDULE III

[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 contracts.

1	2	3
S.	Designation of post.	Field of selection and eligibility conditions.
No.		
1.	Director (Cost)	Officers under the Central Government or State
	(Scale: Rs. 2000-2250).	Governments or Public Sector Undertakings or
		Autonomous or Semi Government or Statutory
		Organisations, holding analogous post with Five
		years' service in post carrying a scale of 1500-
		2000 or equivalent, and possessing the following
		educations qualifications and experience :-
		(a) Member of the Institute of Chartered
		Accountants of India or of the Institute of
		Costs and Works Accountants of India, or
		equivalent:
		(b) 10 years' post-qualification experience in
		Cosi Accounting.
2.	Joint Director (Cost)	Officers under the Central Government or States
	(Scale: Rs. 1500-2000).	Governments or Public Sector Undertakings or
		Autonomous or Semi-Government or Statutory
		Organisations, holding analogous post with five
		years' service in post carrying a scale of Rs.
		1100-1600 or equivalent, and possessing the
		following educational qualifications and
		experience:
		(a) Member of the Institute of Chartered
		Accountants of India or of the Institute of
		Costs and Works Accountants of India, or

		equivalent;
		(b) 8 years' post-qualification experience in
		Cost Accounting.
3.	Deputy Director (Cost)	Officers under the Central Government or State
	(Scale: Rs. 1100-1600)	Governments or Public Sector Undertakings or
		Autonomous or Semi-Government or Statutory
		Organisations, holding analogous post with five
		years' service in post carrying a scale of Rs. 700-
		1300 or equivalent, and possessing the following
		educational qualification and experience :
		(a) Member of the Institute of Chartered
		Accountants of India or of the Institute of
		Costs and Works Accountants of India, or
		equivalent:
		(b) 4 years' post-qualification experience in
		Cost Accounting.
4.	Assistant Director (Cost)	Officers under the Central Government or State
	(Scale: Rs. 700-1300)	Governments or Public Sector Undertakings or
		Autonomous or Semi-Government or Statutory
		Organisations holding analogous post with 3/5
		years' service in posts carrying scale of Rs. 650-
		1200/Rs. 550-900 or equivalent respectively and
		possessing the following educational
		qualifications :Qualifications recognized 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:
		Desirable:
		1. Degree of a recognized University or

		equivalent.
		2. Some experience in Cost Accounting Work.

**SCHEDULE 6**

**SCHEDULE-IV**

[See rule 7(3)rule 10] Statement showing composition of Departmental Promotion committees for considering cases of Promotion and Confirmation to various posts in the Indian Cost Accounts Service. (1) Departmental Promotion Committee for considering promotion of Officers to Selection Grade. Director (Cost)/Junior Administrative Grade, Joint Director (Cost). (i) Chairman or Member of the Commission., Chairman. (ii) Secretary or Joint Secretary, Ministry of Finance. Department of Expenditure Member. (iii) Chief Adviser (Cost) Member. (2) Departmental Promotion Committee for considering confirmation of officers in Selection Grade, Director (Cost) /Junior Administrative Grade, Joint Director (Cost)/Senior Time Scale. Group 'A' Deputy Director (Cost)/Junior Time Scale, Group 'A' Assistant Director (Cost) and for considering promotion of officers to Senior Time Scale, Group 'A' Deputy Director (Cost). (i) Secretary, Ministry of Finance, Department of Expenditure, Chairman. (ii) Chief Adviser (Cost) Member. (iii) Joint Secretary. Ministry of Finance, Department of Expenditure. Member. Note I:- The absence of a Member, other than the Chairman or a Member of the Commission shall not invalidate the proceedings of the Departmental Promotion Committee, if the other members of that Committee had attended its meeting. Note II:- The proceedings of the Departmental Promotion Committee relating to confirmation shall be sent to the Commission for approval. If, however, these are not approved by the Commission, a fresh meeting ofthe Committee to be presided over by the Chairman or a Member ofthe Commission shall be held. Note III :- If an officer approval 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 notwithstanding that they may not have rendered the requisite number of years of service.