

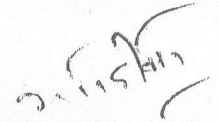
F.No. A-12034/2/2010-CAC
Government of India
Ministry of Finance
Department of Expenditure
Office of Chief Adviser Cost

2nd Floor, 'C' Wing,
Lok Nayak Bhawan,
Khan Market, New Delhi.
Dated: 22nd August, 2012.

OFFICE MEMORANDUM

Subject: Deputation and Transfer & Posting Guidelines in respect of Indian Cost Accounts Service – reg.

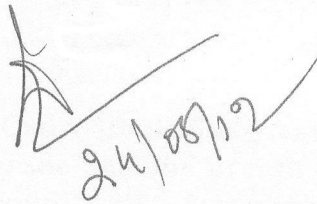
The undersigned is directed to circulate herewith Deputation and Transfer & Posting Guidelines in respect of Indian Cost Accounts Service as approved by Department of Expenditure vide ID Note Nos. 12034/8/2011-Ad.I dated 26.6.2012 and 12034/10/2012-Ad.I dated 5.6.2012 respectively.



(Arun Kumar Diwan)
Assistant Director (Cost)

To,

1. All ICoAS Officers
2. PPS to Additional Chief Adviser (Cost) – for information please.
3. Under Secretary (Admn.-I), Ministry of Finance, Department of Expenditure, North Block, New Delhi w.r.t Department of Expenditure ID Note No. 12034/8/2011-Ad.I dated 31.7.2012.
4. Guard File
5. Office Order Folder



**Ministry of Finance
Department of Expenditure
Office of Chief Adviser Cost**

Internal Processing Guidelines on Deputation for Indian Cost Accounts Service Officers

Introduction:

The Indian Cost Accounts Service (ICoAS) is a specialized Group 'A' Accounts Service of the Central Government under the Ministry of Finance manned only by professionally qualified Chartered/Cost Accountants. The officers recruited to the Service, by virtue of their possessing professional accounting qualification of CA/ICWA are well versed with accounting, cost accountancy, financial management principles, etc. The officers function as Cost and Management Advisers to the Government. The ICoAS officers render professional assistance/advice to different Ministries on determination of cost of production/fair selling prices of various products and services. They also give expert professional advice to different Ministries/Departments in the matter of tariff fixation and on issues relating to introduction of Commercial, Financial, Cost and Management Accounting, conducting System Studies, Analytical Studies, etc. In view of this, ICoAS Officers will be encouraged to go on deputation to gain experience and have wider exposure besides imparting professional excellence to the borrowing organizations. **Endeavour will be made in providing opportunities to all the officers by carefully formulating the deputation policy as per the guidelines prescribed by DoPT.** The proposed deputation guidelines have been prepared keeping above objectives in view.

Guidelines:

1. The total number of officers on deputation will not **exceed 10 (Ten) per cent of the total sanctioned strength** of the service. While reckoning the total number of officers on deputation for above purpose, the officers whose deputation tenure is completing within one year will be excluded.
2. **The total period on deputation during entire service career/ tenure of deputation shall be governed by the instructions issued by DoPT from time to time.**
3. Applications will not be forwarded for the post carrying lower grade pay than the one presently held by the officer.
4. Deputation will be encouraged **from the officers in the grade wherever there is stagnation in the service.** Preference will be given as per seniority in the service.
5. Applications for deputation will not be forwarded where the officers do not meet the eligibility criteria prescribed for the deputation.
6. There shall be a cooling off period as prescribed by DoPT i.e., 3 years after completion of each period of deputation/Foreign Service up to Joint Secretary level posts and one year for Additional Secretary level post.
7. **The decision of the Cadre Controlling Authority shall be based on vacancy position in that particular grade and the overall position of officers on deputation in the service subject to administrative exigencies.**
8. Other extant instructions/ guidelines on deputation issued by the Government, wherever applicable, would be in force.
9. Any of the above provisions may be relaxed by Secretary (Expenditure).
10. The above guidelines shall be reviewed every two years.

Transfer/Posting of ICoAS Officers

Indian Cost Accounts Service (ICoAS) is an Organized Group 'A' Service of the Central Government under the Ministry of Finance manned by professionally qualified Chartered/Cost Accountants. Department of Expenditure is cadre controlling office for the ICoAS through Office of Chief Adviser Cost. Office of Chief Adviser Cost looks after training requirements of the officers for continuous up-gradation of their knowledge in addition to rendering professional guidance to the ICoAS officers working in different participating organizations. The work discharged by the officers is advisory in nature.

2. ICoAS officers are playing a significant role in the following major participating organizations:-

- Ministry of Finance, D/o Revenue - Central Board of Excise and Customs
- Ministry of Defence - Acquisition Wing, Defence Production
- Ministry of Commerce & Industry
 - Department of Commerce - Directorate General of Anti-Dumping and Allied Duties and related matters
 - Department of Industrial Policy and Promotion-Tariff Commission
- Ministry of Chemicals and Fertilizers - National Pharmaceutical Pricing Authority
- Fertilizer Industry Coordination Committee (On deputation basis)
- Ministry of Company Affairs - Cost Audit Branch
- Ministry of Heavy Industry and Public Enterprises - Department of Public Enterprises
- Ministry of Consumer Affairs & Public Distribution, Department of Food Processing and Public Distribution, Sugar and Vanaspati Directorates

3. The present strength of the cadre (as on 31.3.2012) is as follows:

Designation/Post	In Delhi		Outside Delhi		Total	
	Sanctioned	In Position	Sanctioned	In Position	Sanctioned	In Position
Chief Adviser	1	-	-	-	1	-
Additional Chief Adviser	1	1	-	-	1	1
Adviser	11	10	-	-	11	10
Joint Director/ Director	36	30	8	7	44	37
Deputy Director/ Assistant Director	97	35	26	19	123	54
TOTAL	146	76	34	26	180	102*

* In addition to above, 24 officers are on deputation.

From the above, it can be seen that the overall cadre strength is small. More than 80% of the sanctioned posts are in Delhi, the reason being that the cost advice to various ministries is rendered at apex level i.e., to various Central Ministries/Departments. Some of the posts (up to Director Level only) are sanctioned outside Delhi in Customs and Central Excise in various Commissionerates, Ministry of I & B in Films Division, Ministry of Defence at Naval Dockyards etc.

4. The Officers will be posted / transferred among various offices depending upon exigencies of service and administrative requirements. Endeavour will be made in providing opportunities to all the officers by carefully formulated placement strategy. The proposed transfer/ posting guidelines have been prepared keeping above objectives in view. The salient features/broad parameters are as follows:-

- a) The tenure of officers on encadred posts in one particular office in one particular grade up to the level of Joint Director Cost (i.e., AD, DD & JD) will be four years and above Joint Director Cost (i.e., Director & Adviser) will be five years. .
- b) Officers will be transferred on promotion even if they have not completed their respective tenure of service **subject to administrative feasibility**. However, the grant of NFSG/NFU shall not be treated as promotion.
- c) An officer will not be retained beyond their respective tenure in the same station if request of the other officers for the said station are pending.
- d) Officers shall be considered for posting in a particular station on specific request in the following order subject to administrative feasibility :
 - i. Request for posting of husband and wife at the same station shall be considered if the employees' spouse is serving in central/state government or a public sector undertaking as per DoPT O.M.No.28034/9/2009-Estt. (A) dated 30th September 2009.
 - ii. In case of officers with less than two years of service in superannuation, they shall be considered for posting/transfer to their station of choice.
 - iii. In case of requests for transfer for a particular station are more than the sanctioned posts at that station, the posting will be considered for an officer who has not been posted to that place earlier/compassionate ground/seniority.
- e) Office of Chief Adviser Cost undertakes cost studies on behalf of various ministries/departments. There is complete setup of Advisers, Directors/Joint Directors, Deputy Directors and Assistant Directors working in the office of Chief Adviser Cost. Hence, Officers at different levels including initial posting are made in the Office of Chief Adviser Cost as a normal practice.
- f) The office of Chief Adviser Cost also act as transitory office for the officers returning from deputation, and also caters for filling up vacancies arising in various participating organizations. In view of above, an officer can be

posted to this office number of times and as such there is no fixed tenure prescribed for this office. Posting in the Office of Chief Adviser Cost does not carry any headquarter allowance.

5. **The above guidelines shall be reviewed from time to time.**
6. Notwithstanding anything contained in these guidelines, Government may transfer or post any officer to any station or post any time.
7. Any of the above provisions may be relaxed by Secretary (Expenditure).