

The Indian Cost Accounts Service Rules, 2015
Published vide Notification No. G.S.R. 214(E), dated 20th March,
2015

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Ministry of Finance
(Department of Expenditure)

G.S.R. 214(E). - In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Indian Cost Accounts Service Rules, 2001, except as respects 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, 2015.

(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,
- (d) "**Government**" means the Government of India;
- (e) "**Grade**" means a grade of the Service;
- (f) "**OBC**" means other backward classes having the same meaning as provided in the Department of Personnel and Training O.M. No. 36012/22/22/93-Estt. (SCT), dated the 8th September, 1993 as amended from time to time.
- (g) "**Regular service**" in relation to any grade means the period or periods of service in that grade, rendered after selection, under these rules, to that grade, and includes any period or period,-
 - (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;
- (h) "**Schedule**" means a Schedule to these rules;

(i) "**Scheduled Castes**" and "**Scheduled Tribes**" shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;

(j) "**Service**" means the Indian Cost Accounts Service constituted under rule 3.

3. Constitution of Indian Cost Accounts Service. - (1) The Service known as the Indian Cost Accounts Service shall consist 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. Grade, authorised strength and its review. - (1) The duty posts included in the various grades of the Service, their number, pay band and grade pay or pay scale shall be as specified in Schedule I.

(2) The Government may, in consultation with the Commission, make such alteration to the strength of a grade as deemed necessary from time to time subject to any general or special orders that may be issued by the Government.

5. Members of 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 the Indian Cost Accounts Service Rules, 2001, 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 provisions of the Indian Cost Accounts Service Rules, 2001, 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) before the commencement of these rules shall count for the purposes of probation, confirmation, qualifying service for promotion, seniority 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.

(4) The incumbent holding the post of Principal Adviser (Cost), who was appointed on regular basis to the said post before the commencement of these rules, shall be deemed to have been appointed to the said post under these rules and the service rendered by him in the said post before such commencement shall be taken into account for the purpose of promotion, etc.

7. Future maintenance of the Service. - (1) Any vacancy in any of the grades referred to in Schedule I, 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.

8. Seniority. - (1) The relative seniority of the Members of the Service on commencement of these rules shall be the relative seniority in their respect grades as determined before the date of such commencement:

Provided that if the seniority of any Member of the Service had not been determined before the commencement of these rules, it shall be determined by the Government in accordance with the general instructions on seniority issued by the Government from time to time.

(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.

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 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.

(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, the 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.

(5) As regards other matters relating to probation, the Members of the Service shall be governed by the instructions issued by the Government in this regard from time to time.

10. Non-functional upgradation. - (1) Whenever any Indian Administrative Service officer of the State or Joint Cadre is posted at the Centre to a particular grade carrying a specific grade pay in Pay Band 3, Pay Band 4 or HAG, the Members of the Service, who are senior to such Indian Administrative Service officer by two years or more and have not so far been promoted to that particular grade, shall be granted the same grade on non-functional basis from the date of posting of the Indian Administrative Service officer in that particular grade at the Centre, in accordance with Government of India, Department of Personnel and Training O.M. No. 14017/64/2008-Estt. (RR), dated 24th April, 2009 and the instructions or orders issued on the subject from time to time.

(2) All the eligibility criteria and promotional norms including 'benchmark' for up-gradation to a particular grade pay shall have to be met at the time of screening by the Screening Committee as specified in Schedule III for grant of higher Pay Band and Grade Pay or Pay Scale under the orders referred to in sub-rule(1).

11. Liability to serve anywhere in India or outside. - A Member of the Service shall be liable to serve anywhere in India or outside the country.

12. Other conditions of Service. - The conditions of service of Members of the Service in respect of matters for which no provision has been made in these rules shall, unless the Government otherwise orders, be the same as are applicable from time to time to the officers of the Central Civil Services 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 reservation, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, Scheduled Tribes, ex-servicemen 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.

Schedule I

[See rules 2(d), 4(1) and 7(1)]

Statement showing the Name, Number, Pay Band and Grade Pay or Pay Scale of duty posts included in the various grades of the Indian Cost Accounts Service

SI.No.	Designation of post	Number of posts	Pay Band and Grade Pay or Pay Scale
(1)	(2)	(3)	(4)
1.	Chief Adviser (Cost)	1	Apex Scale: Rs. 80000 (Fixed)
2.	Higher Administrative Grade + Additional Chief Adviser (Cost)	2	Higher Administrative Grade + Scale: Rs. 75500 - (annual increment @ 3%)-80000
3.	Higher Administrative Grade Principal Adviser (Cost)	3	Higher Administrative Grade Scale: Rs. 67000 - (annual increment @ 3%)-79000
4.	Senior Administrative Grade Adviser (Cost)	21	Pay Band-4: Rs. 37400-67000 plus Grade Pay Rs. 10000
5.	Junior Administrative Grade (Nonfunctional Selection Grade) Director (Cost)/	57	Pay Band-4: Rs. 37400-67000 plus Grade Pay Rs. 8700
	Junior Administrative Grade Joint		Pay Band-3: Rs. 15600-39100 plus

	Director (Cost)		Grade Pay Rs. 7600
6.	Senior Time Scale Deputy Director (Cost)	43	Pay Band-3: Rs.15600-39100 plus Grade Pay Rs. 6600
7.	Junior Time Scale Assistant Director (Cost)	29	Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 5400
8.	Reserves	20	Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 5400
	Total	176	

Note: The number of posts in Non-functional Selection Grade shall be equal to thirty per cent, of the senior duty posts (that is all duty posts at the level of Senior Time Scale and above in the cadre)

Schedule 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 to duty posts included in the various grades.

S.No.	Designation of post	Whether Selection or non-selection	Method of recruitment	Field of selection, minimum qualifying service and other eligibility conditions
(1)	(2)	(3)	(4)	(5)
1.	Chief Adviser (Cost) Apex Scale: Rs. 80000 (Fixed)	Selection	By promotion failing which by deputation (Including Short Term Contract)	Additional Chief Adviser (Cost) in the Higher Administrative Grade+ scale of Rs. 75500-(annual increment @ 3%)-80000 with one years' regular service in the grade.
2.	Additional Chief Adviser (Cost) Higher Administrative	Selection	By promotion	Principal Adviser (Cost) in the Higher Administrative Grade scale of HAG:

	Grade+ Scale: Rs. 75500- (annual increment @3%)-80000			Rs. 67000-(annual increment @3%)- 79000 with one years' regular service in the grade
3.	Principal Adviser (Cost) Higher Administrative Grade Scale: Rs. 67000- (annual increment @ 3%)- Rs.79000	Selection	By promotion	(a) Officers holding the post of Adviser (Cost) in the Senior Administrative Grade in Pay Band- 4: Rs. 37400-67000 plus Grade Pay Rs. 10000 in the Service with 3 years' regular service in the grade; or (b) Officers with twenty five years' regular service in Group 'A' posts in the Service out of which at least one years' regular service should be as Adviser (Cost) in Senior Administrative Grade; or (c) Officers with twenty one years' regular service in Group 'A' posts in the Service out of which at least one years' regular service should be as Adviser (Cost) in the Senior Administrative Grade in the case of Officers who had

				entered in the Service at the Senior Time Scale.
4.	<p>Adviser (Cost)</p> <p>Senior Administrative Grade</p> <p>Pay Band-4: Rs. 37400-67000 plus Grade Pay Rs. 10000</p>	Selection	By promotion	<p>(a) Officers in the Junior Administrative Grade with eight years' regular Service in the Grade including service, if any, rendered in the Non Functional Selection Grade of the Junior Administrative Grade; or</p> <p>(b) Officers with seventeen years' regular service in Group 'A' posts in the service out of which at least four years regular service should be in the Junior Administrative Grade including service, if any, rendered in the Non-functional Selection Grade of the Junior Administrative Grade; or</p> <p>(c) Officers with thirteen years' regular service in Group 'A' posts in the Service out of which at least four years regular service should be in the Junior</p>

				Administrative Grade including service, if any, rendered in the Non-functional Selection Grade of the Junior Administrative Grade in the case of officers who had entered in the Service at the Senior Time Scale.
5.	Director (Cost) Selection Grade in Junior Administrative Grade (Non - functional) Pay Band-4: Rs. 37400-67000 plus Grade Pay Rs. 8700		By placement subject to suitability	<p>(a) Officers in the Junior Administrative Grade with five years' regular service in the grade; or</p> <p>(b) Officers of the Junior Administrative Grade who have entered the 14th year of service as on the 1st January of the year calculated from the year of selection on the basis of which the Member was appointed or recruited to Group 'A' posts; or</p> <p>(c) Officers of the Junior Administrative Grade who have entered the 10th year of Service as on the 1st January of the year</p>

				<p>calculated from the year of selection on the basis of which the member was appointed or recruited to Group 'A' posts in the case of officers who had entered in the Service at the Senior Time Scale.</p> <p>Note: The requirement of ten years of regular service in Group 'A' posts of the Service shall not be applicable to those Junior Administrative Grade level officers who had entered the Service at the Senior Time Scale of Service, provided they are senior to the Junior Administrative Grade level officers who are otherwise eligible for Non-functional Selection Grade.</p>
6.	Joint Director (Cost) Junior Administrative Grade Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 7600	Selection	By promotion failing which by deputation (Including Short Term Contract)	Officers holding the post of Deputy Director (Cost) with five years' regular service in the grade.
7.	Deputy	Selection	By	Officers holding the

	Director (Cost) Senior Time Scale Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 6600		promotion failing which by deputation (Including Short Term Contract)	post of Assistant Director (Cost) with four years' regular service in the grade.
8.	Assistant Director (Cost) Junior Time Scale Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 5400	Not applicable	By direct recruitment	<p>(a) Age: Not exceeding thirty-five years (relaxable for Government servants up to five years in accordance with the instructions or orders issued by the Central Government)</p> <p>(b) Educational qualification:</p> <p>(A) Essential:</p> <p>A qualification recognised for enrolment in the Register of Members of the Institute of Chartered Accountants of India or of the Institute of Cost Accountants of India.</p> <p>(B) Desirable:</p> <p>(i) Degree from a recognised University;</p> <p>(ii) three years' experience in Cost Accounting</p>

				Work.
				<p>Note1: Qualifications are relaxable at the discretion of the Union Public Service Commission for reason to be recorded in writing in case of candidates otherwise well qualified.</p>
				<p>Note2: Recruitment to the post of Assistant Director (Cost) shall be made by direct recruitment on the basis of selection to be made by the Commission</p>
				<p>Note3: The crucial date for determining the age limit shall be as advertised by Union Public Service Commission for receipt of applications</p>

					from candidates in India.
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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.

SI. No.	Designation of post	Field of selection, minimum qualifying service and other eligibility conditions
(1)	(2)	(3)
1.	Chief Adviser (Cost) Apex Scale: Rs. 80000 (Fixed)	<p>Officers of 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 or Department; or</p> <p>(ii) with one years' regular service in the grade rendered after appointment thereto in the scale of Higher Administrative Grade +: Rs. 75500-(annual increment @ 3%)-80000 or equivalent in the parent cadre or Department; and</p> <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 Accountants of India; and</p>

			(ii)	twenty years' experience in Cost Accounting.
2.	Additional Chief Adviser (Cost) Higher Administrative Grade + Scale: Rs. 75500-(annual increment @3%)-80000	Officers of 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 or Department; or
			(ii)	with one year regular service in the grade rendered after appointment thereto in the scale of Higher Administrative Grade: Rs. 67000-(annual increment @3%)-Rs.79000 or equivalent in the parent cadre or 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 Accountants of India; and
			(ii)	nineteen years' experience in Cost Accounting.
3.	Principal Adviser (Cost) Higher Administrative Grade Scale: Rs. 67000-(annual increment @	Officers of 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 or

	3%)- Rs.79000.			Department; or
		(ii)		with three years' regular service in the grade rendered after appointment thereto in Pay-Band-4: Rs. 37400-67000 plus Grade Pay Rs. 10000 or equivalent in the parent cadre or 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 Accountants of India; and
		(ii)		eighteen years' experience in Cost Accounting.
4.	Adviser (Cost) Senior Administrative Grade Pay Band-4: Rs. 37400-67000 plus Grade Pay Rs. 10000	Officers of 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 or Department; or
			(ii)	with eight years' regular service in the grade rendered after appointment thereto in Pay-Band-3: Rs. 15600-39100 plus Grade Pay Rs. 7600 or equivalent in the parent cadre or 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 Accountants of India; and
		(ii)	fifteen years' experience in Cost Accounting.
5.	Joint Director (Cost) Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 7600	Officers of 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 or Department; or
		(ii)	with five years' regular service in the grade rendered after appointment thereto in Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 6600 or equivalent in the parent cadre or 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 Accountants of India; and
		(ii)	ten years' experience in Cost Accounting.
6.	Deputy Director (Cost) Pay Band-3:	Officers of the Central Government or State Government or Public Sector Undertakings or	

	Rs. 15600-39100 plus Grade Pay Rs. 6600	Autonomous or Statutory Organisations, -	(a) (i)	holding analogous post on a regular basis in the parent cadre or Department; or
			(ii)	with five years' regular service in the grade rendered after appointment thereto in Pay-Band-3: Rs. 15600-39100 plus Grade Pay Rs. 5400 or equivalent in the parent cadre or 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 Accountants of India; and
			(ii)	five years' experience in Cost Accounting.
7.	Assistant Director (Cost) Pay Band-3: Rs. 15600-39100 plus Grade Pay Rs. 5400	Officers of 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 or Department or
			(ii)	with three years' regular service in the grade rendered after appointment thereto in Pay-Band-2: Rs. 9300-

			34800 plus Grade Pay Rs. 4600 or equivalent in the parent cadre or Department; or
		(iii)	with eight years' regular service in the grade rendered after appointment thereto in Pay-Band-2: Rs. 9300-34800 plus Grade Pay Rs. 4200 or equivalent in the parent cadre or Department; and
		(b)	possessing the following educational qualifications and experience:-
		(i) Essential:	
			A qualification recognised for enrolment in the Register of Members of the Institute of Chartered Accountants of India or of the Institute of Cost Accountants of India.
		(ii) Desirable:	
		(1)	Degree from a recognised University;
		(2)	three years' experience in Cost Accounting.
		Note 1:	The period of deputation or short-term contract including the period of deputation or short-term contract in the same or some other organisation of the Central Government shall be as provided in the Department of Personnel

			and Training guidelines for various grades.
		Note 2:	Not more than twenty per cent, of the sanctioned strength in any grade may be filled up by deputation or short-term contract.

Schedule III

[See rule 7 (3) and 10]

Statement showing composition of Departmental Promotion Committee/ Screening Committee for considering cases of promotion/ confirmation and grant of Non-Functional Upgradation for various posts in the Indian Cost Accounts Service.

SI.No.	Designation of post	Composition of Departmental Promotion Committee for Promotion/ Screening Committee for grant of Non-Functional Selection Grade	Composition of Departmental Promotion Committee for confirmation	Composition of Screening Committee for grant of Non-Functional Upgradation
(1)	(2)	(3)	(4)	(5)
1.	Chief Adviser (Cost), Apex Scale	(i) Chairman or Member of the Union Public Service Commission - Chairman (ii) Secretary, Ministry of Finance, Department of Expenditure - Member (iii) Secretary, Ministry of	Not applicable	Not applicable

		Finance, Department of Economic Affairs - Member		
2.	Additional Chief Adviser (Cost) Higher Administrative Grade+	(i) Chairman or Member of the Union Public Service Commission - Chairman (ii) Secretary, Ministry of Finance, Department of Expenditure - Member (iii) Secretary, Ministry of Finance, Department of Economic Affairs - Member	Not applicable	Not applicable
3.	Principal Adviser (Cost), Higher Administrative Grade	(i) Chairman or Member of the Union Public Service Commission - Chairman (ii) Secretary, Ministry of Finance, Department of Expenditure - Member (iii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) - Member	Not applicable	(i) Secretary, Ministry of Finance, Department of Expenditure - Chairman (ii) Additional Secretary, Ministry of Finance, Department of Expenditure (iii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) - Member
4.	Adviser (Cost),	(i) Chairman or	Not Applicable	(i) Secretary,

	Senior Administrative Grade	Member of the Union Public Service Commission - Chairman (ii) Secretary, Ministry of Finance, Department of Expenditure - Member (iii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) - Member		Ministry of Finance, Department of Expenditure - Chairman (ii) Additional Secretary, Ministry of Finance, Department of Expenditure (iii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) - Member
5.	Director (Cost) Selection Grade in Junior Administrative Grade (Nonfunctional)	Screening Committee: (i) Secretary, Ministry of Finance, Department of Expenditure - Chairman (ii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member (iii) Joint Secretary (Personnel), Ministry of Finance, Department of Expenditure - Member (iv) Joint Secretary	Not applicable	(i) Secretary, Ministry of Finance, Department of Expenditure - Chairman (ii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member (iii) Joint Secretary (Personnel), Ministry of Finance, Department of Expenditure - Member (iv) Joint Secretary (Administration Tribunal and

		(Administrative Tribunal and Administration) Department of Personnel and Training - Member		Administration) Department of Personnel and Training - Member
6.	Joint Director (Cost) Junior Administration Grade	(i) Chairman or Member of the Union Public Service Commission - Chairman (ii) Secretary, Ministry of Finance, Department of Expenditure - Member (iii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member	Not applicable	(i) Secretary, Ministry of Finance, Department of Expenditure - Chairman (ii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member (iii) Joint Secretary (Personnel), Ministry of Finance, Department of Expenditure - Member (iv) Joint Secretary (Administration Tribunal and Administration) Department of Personnel and Training - Member
7.	Senior Time Scale Deputy Director (Cost)	(i) Secretary, Ministry of Finance, Department of Expenditure -	Not applicable	

		<p>Chairman</p> <p>(ii) Chief Adviser (Cost) or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member</p> <p>(iii) Joint Secretary (Personnel), Ministry of Finance, Department of Expenditure - Member</p> <p>(iv) Director, Department of Personnel and Training - Member</p>		
8.	Assistant Director (Cost) Junior Time Scale	Not applicable	<p>(i) Secretary, Ministry of Finance, Department of Expenditure - Chairman</p> <p>(ii) Chief Adviser (Cost or Additional Chief Adviser (Cost) or Principal Adviser (Cost) - Member</p> <p>(iii) Joint Secretary (Personnel), Ministry of Finance, Department of Expenditure - Member</p> <p>(iv) Director</p>	

			(Administration), Department of Expenditure - Member	
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Note 1: 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 Member(s) of that Committee attended its meeting.

Note 2: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligible service.

Note 3: These rules shall come into force from the date of their publication in the Official Gazette, however, sub-rule (4) of rule 6 shall come into force with retrospective effect with a view to regularise the service of the incumbent referred to in the said-rule and it is certified that by giving retrospective effect to aforesaid sub-rule, the interest of no body is likely to be adversely affected.