



WELCOME

AN INSIGHT INTO INDIAN COST ACCOUNTS (ICOAS) SERVICE

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ICoAS

INDIAN COST ACCOUNTS SERVICE

SESSION SCHEDULE

❖OVERVIEWS

❖ROLES OF ICOAS OFFICERS IN DIFFERENT SECTOR

❖ELIGIBILITY

❖EXAM PATTERN

❖SYLLABUS

❖PAY SCALES

VARIOUS SPECIALISED SERVICES UNDER GOVERNMENT OF INDIA

- ◉ Telecom Service
- ◉ Engineering Service
- ◉ Para-Military Service
- ◉ Accounts Service
- ◉ Estate Service
- ◉ Ordnance Factory Service
- ◉ Store Service
- ◉ Statistical Service
- ◉ Railway Service

VARIOUS ACCOUNTING SERVICES UNDER GOVERNMENT OF INDIA

- ◉ Indian Audit & Accounts Service
- ◉ Indian Cost Accounts Service
- ◉ Indian Civil Accounts Service
- ◉ Indian Defence Accounts Service
- ◉ Indian Postal & Telecom Finance Service
- ◉ Indian Railway Accounts Service

Indian Cost Accounts Service (ICoAS) is the only Accounting Service, exclusively manned by Professional Accountants i.e. either Cost or Chartered Accountants.

ADMINISTRATIVE MINISTRY

DEPARTMENT OF
EXPENDITURE
UNDER
MINISTRY OF FINANCE

DEPARTMENTS & SERVICES UNDER MINISTRY OF FINANCE

- ◉ DEPARTMENT OF FINANCIAL SERVICES
- ◉ DEPARTMENT OF PUBLIC ENTERPRISES
- ◉ DEPARTMENT OF DISINVESTMENT & PUBLIC ASSETS MANAGEMENT
- ◉ DEPARTMENT OF ECONOMIC AFFAIRS
 - INDIAN ECONOMIC SERVICE
- ◉ DEPARTMENT OF REVENUE
 - INDIAN REVENUE SERVICE-INCOME TAX
 - INDIAN REVENUE SERVICE-CUSTOMS & INDIRECT TAXES
- ◉ DEPARTMENT OF EXPENDITURE
 - INDIAN CIVIL ACCOUNTS SERVICE
 - INDIAN COST ACCOUNTS SERVICE

Allocation of Business
**"Advice to Ministries and
Government Undertakings
on Cost Accounts matters
and attend to Cost
Investigation work on
their behalf."**

CORE COMPETENCE:ICOAS

- ◉ A Repository of Expertise in Cost And Management Accounting Matters in the Central Government.
- ◉ Prime Professional Agency in Dealing with Matters Relating to Costing And Pricing, Studies on Cost Reduction And Cost Efficiency.
- ◉ To Render Professional Assistance to Different Ministries And Government Agencies.
- ◉ Cost Benefit Analysis of Non-Profit Schemes.
- ◉ **TO SERVE AS AN INDEPENDENT AGENCY OF THE CENTRAL GOVERNMENT**

Indian Cost Accounts Service

HISTORIC PERSPECTIVE

- *In 1978, Indian Cost Account Service (ICoAS) was constituted and recruitment rules were notified in 1982.*
- *Only Accounting Service having professional Cost/Chartered Accountants.*
- *Chief Adviser Cost is managing authority and central repository of the cadre.*
- *31 participating offices of various Ministries/Departments such as Economic Affairs, Revenue, Commerce, Company Affairs, Defence, Chemicals & Fertilizers, Industry, Agriculture, Consumer Affairs and PD, Supply National Pharmaceutical Pricing Authority, I&B etc.*

VISION OF ICOAS

To Assist The
Government In
Achieving Cost
Efficiency In
Operations, Schemes
And Projects

Role of Service Officers

Compliment the efforts of Central and State Governments/Departments:

- In optimum utilization of resources through allocation and monitoring of funds, cost control and cost reduction and efficiency techniques.*
- To aid revenue authorities in transparent assessment of revenues and curb evasions and commercial frauds.*
- In fixation of reasonable prices of goods and services.*
- To protect industry, consumers and investors from unfair/restricted trade practices: Anti-dumping mechanism*
- To Protect Abuse of dominance*
- To provide advice on Cost and related Financial Management matters.*

Role of ICoAS Officers in Main Participating Organizations

Ministry of Commerce - DGTR	Anti dumping measures, determination of dumping, injury margin and recommendation of duties
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Ministry of Defence	Member in the Contract Negotiation Committees in defence acquisition. Ascertainment reasonableness of price in single vendor purchases. Advise and assist on price variation and escalation/ de-escalation clauses in the defence equipment purchase contracts.
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Ministry of Corporate Affairs	Administration of Companies Act provisions relating to Cost Accounting Record Rules and Cost Audit. Administration, monitoring and review of audit reports. Examine capital markets frauds, commodity market frauds, siphoning of public funds in matters referred to SFIO
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Department of Revenue - Central Board of Indirect Taxes and Custom.	Anti-evasion drives, valuation cases, as expert in audit of assesses and advice on cost price issues in assessment.
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National Pharmaceutical Pricing Authority	Pharmaceutical Pricing and monitoring of Drug prices as per Drug Price Control Order, 2013.
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Tariff Commission	Tariff fixation and cost/price studies of various product and services. Examine inverted duty structure on products. Carry out impact analysis in respect of indirect incentives.
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Department of Public Enterprises

Negotiation of MoU targets between the administrative Ministries and respective CPSEs and updation of MoU guidelines. Implementation of PRC and formulation of policies pertaining to wage related issues of CPSEs. Preparation of Annual Public Enterprise Survey Reports.

Ministry of Consumer Affairs, Food & Public Distribution

Finalize claims of various States for paddy, wheat and coarse grains. Examine claims of multiple agencies involved in the procurement and distribution of food grains.

Induction in Service as
Assistant Director (Cost)
in
Junior Time Scale (L-10)
of
Indian Cost Accounts
Service

APPOINTMENT

- Test Conducted by UPSC
- Interview

EXAMINATION CONDUCTED DURING LAST FEW YEARS BY UPSC

- 2018 (Advt. No. 20/2018)
 - 10 Post
- 2016 (Advt. No. 51/2016)
 - 24 Post
- 2015 (Advt. No. 06/2015)
 - 12 Post

COST AND MANAGEMENT ACCOUNTANCY

1.

Who among the following is the competent authority to appoint a cost auditor where the Central Government mandates the audit of cost records?

- (a) Members of the Company
- (b) Central Government
- (c) Board of Directors
- (d) State Government concerned

2.

Which one of the following Sections of the Companies Act, 2013 is applicable to the audit of cost accounts in certain cases?

- (a) Section 139
- (b) Section 141
- (c) Section 148
- (d) Section 144

3.

Number of days within which every cost auditor shall forward his / her report referred to in sub-rule (5) of Rule 6 of the Companies (Cost Records and Audit) Rules 2014 to the Board of Directors of the company from the closing of the company's financial year to which the report relates is:

- (a) 90 days.
- (b) 120 days.
- (c) 150 days.
- (d) 180 days.

4.

If there is a casual vacancy in the office of the cost auditor whether due to resignation, death or removal, the same shall be filled by the Board of Directors within how many days of occurrence of such a vacancy?

- (a) 15 days

<https://www.upsc.gov.in/sites/default/files/CBRT-10-AD-Cost-CMA-20-10-2019-FN.pdf>

NATURE OF POST

- PERMANENT

- GROUP “A” GAZETTED

SCHEME OF THE TEST

- ◉ The test is normally of two hours duration
- ◉ It normally carries a maximum of 100 marks
- ◉ The medium of the question paper is in English only.
- ◉ The test contains objective type questions with multiple choices answers
- ◉ There is a penalty for wrong answers i.e. negative marking
- ◉ Every wrong answer carries a deduction of one third of the marks assigned to that question.
- ◉ If no answer is marked for a question, there is no penalty for that question.

SYLLABUS OF THE TEST

1. Cost Audit under Companies Act
2. Cost Accounting Records Rules under Companies Act
3. Costs, Cost-Volume-Profit Analysis
4. Pricing Decision
5. Budgetary Control
6. Financial Statement Analysis
7. Costing Methods
8. Marginal Costing
9. Standard Costing
10. Material Management
11. Decision Making
12. Capital Budgeting
13. Enterprise Resource Planning
14. Project Management Techniques
15. Cost Accounting Standard
16. Emerging concepts in Cost and Management Accounting

- ELECTRONIC OR
- ANY OTHER TYPE OF CALCULATORS,
- LOG TABLES,
- SLIDE RULES,
- CELLULAR/MOBILE PHONES/PAGERS
OR
- ANY OTHER EQUIPMENT CAPABLE
OF BEING USED AS A COMMUNICATION
DEVICE

**ARE PROHIBITTED INSIDE THE
EXAMINATION HALL**

In order to familiarize with Computer Based Test, the candidates may go through the demo of the Computer Based Test on the UPSC website www.upsc.gov.in

ESSENTIAL EDUCATIONAL QUALIFICATIONS

- ◉ A qualification recognized for enrolment in the Register of Members of the Institute of Chartered Accountants of India or of the Institute of Cost Accountants of India.
- ◉ Clarification: Candidates are eligible for enrolment in the register of Member of the respective Institute after they have passed the Final examination of Chartered Accountancy or of Cost Accountancy conducted by the respective Institute.
- ◉ NOTE-I: 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.
- ◉ NOTE-II: 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.

DESIRABLE QUALIFICATIONS

- (i) Degree from a recognized University.
- (ii) Three years' experience in Cost Accounting work.

BROAD DUTIES

- ◉ Cost Analysis / Cost Examination
- ◉ Determining fair prices;
- ◉ Studies on cost reduction and cost efficiency;
- ◉ Appraisal of capital intensive projects etc.

SHORT LISTING CRITERIA TO RESTRICT THE NUMBER OF CANDIDATES

- (a) “On the basis of Desirable Qualification (DQ) or any one or all of the DQs if more than one DQ is prescribed”.
- (b) On the basis of higher educational qualifications than the minimum prescribed in the advertisement.
- (c) On the basis of higher experience in the relevant field than the minimum prescribed in the advertisement.
- (d) By counting experience before or after the acquisition of essential qualifications.
- (e) By invoking experience even in cases where there is no experience mentioned either as Essential Qualification (EQ) or as Desirable Qualification (DQ).
- (f) By holding a Recruitment Test

IMPORTANT

- (i) The category-wise minimum level of suitability in interviews, irrespective of whether the selection is made only by interview or by Recruitment Test followed by interview, will be UR-50 marks, OBC-45 marks, SC/ST/PH-40 marks, out of the total marks of interview being 100.
- (ii) In cases where selection is made by Recruitment Test (RT) followed by interview, the candidate will have to achieve minimum level of suitability in their respective category at both stages i.e. 'Recruitment Test' as well as 'Interview'. The minimum level of suitability in case of RT shall be decided by the Commission on case to case basis.

PLACE OF POSTING

- ◉ HQ: New Delhi with all India service liability.
- ◉ PROBATION: The persons selected will be appointed on probation as per rule.
- ◉ The posts are permanent.
- ◉ Pay Scale: Level-10 in the pay matrix as per 7th CPC. Indian Cost Account Service, Group 'A'.
- ◉ Age Limit: 35 years. (Relaxable as per Govt. rules in some cases)

PRESENTLY OFFICERS POSTED AT

- ◉ New Delhi
- ◉ Mumbai
- ◉ Kolkata
- ◉ Benguluru
- ◉ Faridabad
- ◉ Neemuch
- ◉ Ghazipur
- ◉ Hyderabad
- ◉ Bhopal
- ◉ Jaipur
- ◉ Ranchi
- ◉ Vadodara
- ◉ Nagpur
- ◉ Chandigarh
- ◉ Pune
- ◉ Dehradun
- ◉ Meerut
- ◉ Vishakhapattanam
- ◉ Lucknow

SALARY & ALLOWANCES

- ◉ Monthly Salary may consist of following components:
- ◉ Basic Pay Rs. 56100 pm(initial) Level-10, subject to pay protection
- ◉ Dearness Allowance: Presently 31%
- ◉ HRA 27/18/9%
- ◉ Transportation Allowance (Based on Level)
- ◉ NPS Contribution: Employer
- ◉ Deputation Allowance 5/10% of Basic
- ◉ Fixed Annual Increment (January/July)

PAY MATRIX TABLE FOR CG EMPLOYEES (AS PER NOTIFICATION ON 16.5.2017)

Pay Band	5200-20200					9300-34800				15600-39100			37400-67000			67000-79000	75500-80000	80000	90000
Grade Pay	1800	1900	2000	2400	2800	4200	4600	4800	5400	5400	6600	7600	8700	8900	10000				
Level	1	2	3	4	5	6	7	8	9	10	11	12	13	13A	14	15	16	17	18
1	18000	19900	21700	25500	29200	35400	44900	47600	53100	56100	67700	78800	123100	131100	144200	182200	205400	225000	250000
2	18500	20500	22400	26300	30100	36500	46200	49000	54700	57800	69700	81200	126800	135000	148500	187700	211600		
3	19100	21100	23100	27100	31000	37600	47600	50500	56300	59500	71800	83600	130600	139100	153000	193300	217900		
4	19700	21700	23800	27900	31900	38700	49000	52000	58000	61300	74000	86100	134500	143300	157600	199100	224400		
5	20300	22400	24500	28700	32900	39900	50500	53600	59700	63100	76200	88700	138500	147600	162300	205100			
6	20900	23100	25200	29600	33900	41100	52000	55200	61500	65000	78500	91400	142700	152000	167200	211300			
7	21500	23800	26000	30500	34900	42300	53600	56900	63300	67000	80900	94100	147000	156600	172200	217600			
8	22100	24500	26800	31400	35900	43600	55200	58600	65200	69000	83300	96900	151400	161300	177400	224100			
9	22800	25200	27600	32300	37000	44900	56900	60400	67200	71100	85800	99800	155900	166100	182700				
10	23500	26000	28400	33300	38100	46200	58600	62200	69200	73200	88400	102800	160600	171100	188200				
11	24200	26800	29300	34300	39200	47600	60400	64100	71300	75400	91100	105900	165400	176200	193800				
12	24900	27600	30200	35300	40400	49000	62200	66000	73400	77700	93800	109100	170400	181500	199600				
13	25600	28400	31100	36400	41600	50500	64100	68000	75600	80000	96600	112400	175500	186900	205600				
14	26400	29300	32000	37500	42800	52000	66000	70000	77900	82400	99500	115800	180800	192500	211800				
15	27200	30200	33000	38600	44100	53600	68000	72100	80200	84900	102500	119300	186200	198300	218200				
16	28000	31100	34000	39800	45400	55200	70000	74300	82600	87400	105600	122900	191800	204200					
17	28800	32000	35000	41000	46800	56900	72100	76500	85100	90000	108800	126600	197600	210300					
18	29700	33000	36100	42200	48200	58600	74300	78800	87700	92700	112100	130400	203500	216600					
19	30600	34000	37200	43500	49600	60400	76500	81200	90300	95500	115500	134300	209600						
20	31500	35000	38300	44800	51100	62200	78800	83600	93000	98400	119000	138300	215900						
21	32400	36100	39400	46100	52600	64100	81200	86100	95800	101400	122600	142400							
22	33400	37200	40600	47500	54200	66000	83600	88700	98700	104400	126300	146700							
23	34400	38300	41800	48900	55800	68000	86100	91400	101700	107500	130100	151100							
24	35400	39400	43100	50400	57500	70000	88700	94100	104800	110700	134000	155600							
25	36500	40600	44400	51900	59200	72100	91400	96900	107900	114000	138000	160300							
26	37600	41800	45700	53500	61000	74300	94100	99800	111100	117400	142100	165100							
27	38700	43100	47100	55100	62800	76500	96900	102800	114400	120900	146400	170100							
28	39900	44400	48500	56800	64700	78800	99800	105900	117800	124500	150800	175200							
29	41100	45700	50000	58500	66600	81200	102800	109100	121300	128200	155300	180500							
30	42300	47100	51500	60300	68600	83600	105900	112400	124900	132000	160000	185900							
31	43600	48500	53000	62100	70700	86100	109100	115800	128600	136000	164800	191500							
32	44900	50000	54600	64000	72800	88700	112400	119300	132500	140100	169700	197200							
33	46200	51500	56200	65900	75000	91400	115800	122900	136500	144300	174800	203100							
34	47600	53000	57900	67900	77300	94100	119300	126600	140600	148600	180000	209200							
35	49000	54600	59600	69900	79600	96900	122900	130400	144800	153100	185400								
36	50500	56200	61400	72000	82000	99800	126600	134300	149100	157700	191000								
37	52000	57900	63200	74200	84500	102800	130400	138300	153600	162400	196700								
38	53600	59600	65100	76400	87000	105900	134300	142400	158200	167300	202600								
39	55200	61400	67100	78700	89600	109100	138300	146700	162900	172300	208700								
40	56900	63200	69100	81100	92300	112400	142400	151100	167800	177500									

TRANSPORT ALLOWANCE

Employees drawing pay in pay Level	Rates of Transport Allowance Per month	
	Employees posted in the Cities as IN SPECIFIED CITIES	Employees posted at all other Places
9 and above	Rs. 7200 + DA thereon	Rs. 3600 + DA thereon
3 to 8	Rs. 3600 + DA thereon	Rs. 1800 + DA thereon
1 and 2	Rs. 1350 + DA thereon	Rs. 900 + DA thereon

OTHER BENEFITS

- ◉ Leaves : Casual 8, RH 2, E/L 30
- ◉ Medical Leaves 20
- ◉ LTC-self and dependents
- ◉ CGHS-self and dependents
- ◉ Maternity Benefits
- ◉ Child Care Leaves
- ◉ Paternity Leaves
- ◉ CGEGIS
- ◉ Annual Health Checkup
- ◉ Reimbursement of Tuition Fees
- ◉ Residential Accommodation
- ◉ Advances: Medical/House Purchase & Construction/Vehicle Purchase
- ◉ Travel & Transportation Cost in case of Transfer
- ◉ Entertainment Allowance
- ◉ Magazines & Periodicals reimbursement
- ◉ Briefcase/Bag Allowance
- ◉ Provision for Laptop/Desktop Computers based on Govt Orders
- ◉ Telephone/Mobile/Broadbill Bills reimbursement subject to ceiling limits

TRAINING

ICoAS Officers are given training at the induction level as well as through mid-career training programmes for middle and senior level officers, both in India and abroad.

Training programmes cover a wide range of topics relating to advance financial management, public finance, resource management, taxation, project appraisal, contract management, modern management skills and also on subjects of contemporary importance.

DISTRIBUTION OF POSTS

- ◉ DOE
- ◉ CBIC: GST COMMISSIONERATES
- ◉ OPIUM & ALKALOID FACTORIES
- ◉ CBDT
- ◉ DEA
- ◉ DIPAM
- ◉ DPE
- ◉ ACQUISITION & PRODUCTION WING
- ◉ NAVAL DOCKYARDS
- ◉ MCA:COST AUDIT BRANCH
- ◉ SFIO
- ◉ NPPA
- ◉ FERTILIZER INDUSTRY COORDINATION COMMITTEE
- ◉ EDUCATION
- ◉ DGTR
- ◉ TARIFF COMMISSION OF INDIA
- ◉ FOOD & PUBLIC DISTRIBUTION
- ◉ CONSUMER AFFAIRS
- ◉ AGRICULTURE & FARMER'S WELFARE
- ◉ DMS
- ◉ HOME AFFAIRS
- ◉ HEALTH & FAMILY AFFAIRS
- ◉ HEAVY INDUSTRIES
- ◉ FOOD PROCESSING
- ◉ HOUSING & URBAN AFFAIRS
- ◉ JUTE COMMISSION OF INDIA
- ◉ FILMS DIVISION
- ◉ SPACE
- ◉ DOPT
- ◉ ROAD TRANSPORTATION & HIGHWAYS

DESIGNATION/LEVEL

Designation	Grade/Scale in Pay Matrix
Chief Adviser (Cost)	Level 17
Addl. Chief Adviser (Cost)	Level 16
Principal Adviser (Cost)	Level 15
Adviser (Cost)	Level 14
Director/Joint Director (Cost)	Level 13/Level 12
Deputy Director (Cost)	Level 11
Assistant Director (Cost) (Entry-level/Probationer)	Level 10

Statement showing the Name, Number and Level in the Pay Matrix of duty posts included
in the various grades of the Indian Cost Accounts Service

Sl. No.	Designation of post	Number of posts	LEVEL in the PAY MATRIX
(1)	(2)	(3)	(4)
1.	Chief Adviser (Cost)	1	Level 17: Rs.225000 (Fixed)
2.	Higher Administrative Grade+ Additional Chief Adviser (Cost)	2	Level 16: Rs.205400-224400
3.	Higher Administrative Grade Principal Adviser (Cost)	3	Level 15: Rs.182200-224100
4.	Senior Administrative Grade Adviser (Cost)	21	Level 14: Rs.144200-218200
5.	Junior Administrative Grade (Non-functional Selection Grade) Director (Cost)/ Junior Administrative Grade Joint Director (Cost)	59	Level 13: Rs.118500-214100 Level 12: Rs.78800-209200
6.	Senior Time Scale Deputy Director (Cost)	43	Level 11: Rs.67700-208700
7.	Junior Time Scale Assistant Director (Cost)	29	Level 10: Rs.56100-177500
8.	Reserves	20	Level 10: Rs.56100-177500
	Total	178	

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).

CAREER PROGRESSION

Sl. No.	From/To	Minimum Years*
1	Assistant Director to Deputy Director	4
2	Deputy Director to Joint Director	5
3	Joint Director to Director	5
4	Director to Adviser	8 (JD+Dir)
5	Adviser to Principal Adviser	3
6	Principal Adviser to Additional Chief Adviser	1
7	Addition Chief Adviser to Chief Adviser	1

*Subject to change and based on availability of vacancies in the respective level

ELIGIBILITY FOR CENTRAL STAFFING SCHEME

Central Staffing Scheme is a provision to depute officers in the Ministries/Departments of the Govt. of India at DS/Director and above levels.

- ◉ On completion of 9 years of service
- ◉ Entails monthly deputation allowance
- ◉ Eligible for staff car at selected places

NON CSS DEPUTATION

- All appointments to posts under Autonomous Bodies, Commissions, Authorities, Boards, Trusts, Societies under the control of other Ministries/Departments in Government of India are called as Non-CSS posts of the DoPT (other than specific posts directly under the control of respective Ministries).

CADRE REVIEW-EVERY 5 YEARS

- ◉ to restructure a cadre
- ◉ to remove the deficiencies which might be existing at the time of the constitution of a service or have crept in subsequently
- ◉ ensure that the cadre structure satisfies the functional, structural and personnel considerations.
- ◉ provides an opportunity to overcome various bottlenecks, remove existing distortions and bring about rationalisation
- ◉ to improve the efficiency and morale of the cadre officers
- ◉ enhance the effectiveness of the Service in the fulfilment of the objectives for which it has been established.

PAY COMMISSION-EVERY 10 YEARS

- ◎ Pay Commission is set up by Government of India,
- ◎ Gives its recommendations regarding changes in salary structure of its employees
- ◎ Currently 7th CPC

Pay Commission	Year	Chairman
First Pay Commission	1947-59	Srinivasa Varadachariar
Second Pay Commission	1959-73	Jaganath Das
Third Pay Commission	1973-87	Raghubir Dayal
Fourth Pay Commission	1987-96	P N Singhal
Fifth Pay Commission	1996-2006	Justice S Ratnavel Pandian
Sixth Pay Commission	2006-16	Justice BN Srikrishna
Seventh Pay Commission	2016-26	Justice Ashok Kumar Mathu

PROMOTION

- ◉ PROMOTION IS NORMALLY TIME-BOUND UNDER GOVERNMENT RULES
- ◉ PROMOTION IS BASED ON SUITABILITY
- ◉ SUBJECT TO AVAILABILITY OF POSTS
- ◉ ON THE RECOMMENDATIONS OF DEPARTMENTAL PROMOTION COMMITTEE

INDICATIVE LIST OF REGULATIONS GOVERNING SERVICE

- ◉ Recruitment Rules 2015
- ◉ CCS (Central Civil Service) Conduct Rules
- ◉ Manual of Office Procedures
- ◉ CCS Leave Rules
- ◉ Fundamental & Supplementary Rules
- ◉ CVC Act
- ◉ RTI Act
- ◉ General Financial Rules
- ◉ LTC Rules

TRAVELLING REIMBURSEMENT WHILE ON TOUR AND LTC

- ◉ REIMBURSEMENT OF HOTEL BILL
- ◉ REIMBURSEMENT OF TRAVEL BILL
- ◉ REIMBURSEMENT OF FOOD BILL
- ◉ REIMBURSEMENT OF LOCAL TRAVEL BILL

NOTE: REIMBURSEMENT IS BASED ON ENTITLEMENT WHICH IS REGULATED ON THE BASIS OF OFFICER'S LEVEL

POST RETIREMENT BENEFITS

- ◉ RETIREMENT GRATUITY
- ◉ LEAVE ENCASHMENT
- ◉ COMMUTATION OF PENSION
- ◉ CGEGIS: SAVINGS COMPONENT
- ◉ TRAVEL ENCASHMENT FOR
SETTLING DOWN AT ANY OTHER
STATION THAN THE PLACE OF
RETIREMENT
- ◉ CGHS FACILITY

UNFORTUNATE DEATH WHILE IN SERVICE

- ◉ DEATH GRATUITY
- ◉ FAMILY PENSION
- ◉ LEAVE ENCASHMENT
- ◉ CGEGIS-INSURANCE COMPONENT & SAVINGS COMPONENT
- ◉ TRAVEL ENCASHMENT FOR SETTTLING DOWN AT ANY OTHER STATION THAN THE PLACE OF RETIREMENT BY THE FAMILY
- ◉ CGHS FACILITY FOR THE ELIGIBLE FAMILY MEMBERS
- ◉ TUTION FEES/HOSTEL SUBSIDY FOR CHILDREN

WHAT YOU GAIN FROM JOINING

- ◉ WORK WITH BEST TALENTS OF THE COUNTRY
- ◉ PUBLIC SERVICE
- ◉ SENSE OF SATISFACTION
- ◉ TRANSPARENT WORKINGS
- ◉ TRAINING & DEVELOPMENT
- ◉ CAREER PROGRESSION & ADVANCEMENT
- ◉ PERIOD REVIEW DIRECTED TOWARDS SELF INTROSPECTION
- ◉ CHANCE TO MAKE A DIFFERENCE
- ◉ INTERESTING & CHALLENGING WORK WITH LOT OF LEARNING
- ◉ INDUSTRY EXPOSURE BOTH AT MICRO AND MACRO LEVEL
- ◉ WORK LIFE BALANCE

PERFORMANCE REVIEW SYSTEM

- ◉ **Annual Performance Appraisal System (APAR) in Central Government From The Academic Year 2010-11**
- ◉ **Earlier it was called ACR**
- ◉ **3-tier system**
 - Self Appraisal by the Officer Reported up
 - Comments of Reporting Officer
 - Comments of Reviewing Officer

QUESTIONS

- ◉ Q1. What is the right time to start preparations for this Examination?
- ◉ Q2. What should be the correct preparation strategy?
- ◉ Q3. How long should I need to study daily to cover all my topics well within time?
- ◉ Q4. What to do when mental tiredness and boredom strikes?
- ◉ Q5. What would I do to stop indecisive and deferring my needs in regards to preparation?
- ◉ Q6. What is the appropriate way to stay focused for goal during Exam preparation?
- ◉ Q7. What to do to stay active during preparation days?

परिश्रम वह चाबी है
जो सौभाग्य के
द्वार खोलती है !



SH CHANDRA MURMU
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Government of India
Ministry of Finance
Department of Expenditure
Office of Chief Adviser Cost

INDIAN COST ACCOUNTS SERVICE DAY

9th August, 2019

Chief Guest

SHRI GIRISH CHANDRA MURMU

Hon'ble Secretary (Expenditure)
Department of Expenditure, Ministry of Finance



