



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

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7th May, 2024

OFFICE ORDER NO. 08/2024-2025

As decided by the Council at its 351st meeting held on 29th March, 2024, the Terms and Conditions of Service of Employees of the Institute effective from 1st May, 2024 are enclosed herewith.

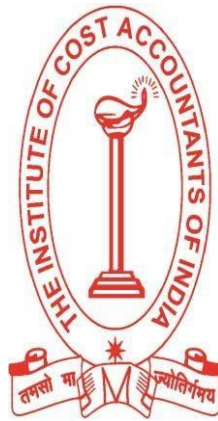
(CMA Dr. Kaushik Banerjee)
Secretary

Encl.: As stated above.

Distribution:

1. President's Office.
2. Vice-President's Office.
3. Secretary's Office at the Headquarters & Delhi Office.
4. All HoDs of the Institute at the Headquarters, Delhi Office and Noida Office.
5. All employees through their respective HoDs.
6. All the Regional Councils of the Institute.
7. All the Chapters of the Institute.
8. Convener, PF Trust.
9. Convener, Gratuity Trust.
10. Office Order File.
11. All Notice Boards.

Terms and Conditions of Service of Employees
THE INSTITUTE OF COST ACCOUNTANTS OF INDIA



The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

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CHAPTER - 1

GENERAL

Title and Commencement

1. These Terms and Conditions shall be known as “The Institute of Cost Accountants of India-Terms and Conditions of Service of Employees”, hereinafter called for brevity’s sake ‘Terms and Conditions of Service’.
2. These Terms and Conditions prescribe the manner of appointment, powers, duties and functions of the Secretary and other officers and employees, their salaries, fees, allowances and other terms and conditions of service.
3. These Terms and Conditions shall come into force w.e.f. 01.05.2024.

Scope & Application

4. These Terms and Conditions stipulate the conditions of service applicable to all the permanent employees of the Institute posted at Headquarters and all other offices of the Institute, Regional Councils, Centres of Excellence and the Chapters located across the country at the time of enforcement of these Terms and Conditions as well as to employees who may be appointed hereinafter in the above cadres, including the employees of the Institute working in the Appellate Authority, except –
 - i) Those in part-time employment; and
 - ii) Those working as casual, temporary, and contractual employees.
5. These Terms and Conditions may be adopted by Section 8 Companies promoted by the Institute, with such alterations or modifications, as the Board of Directors of the respective company may decide.
6. For the purpose of these Terms and Conditions, masculine gender shall include feminine gender, and singular number shall include plural, as may be applicable and vice versa.
7. If these Terms and Conditions are silent on any point, then the rules, regulations, and orders as applicable to the Central Government Employees may be made applicable as far as possible, subject to the prior approval of the Council with such conditions or modification(s) or alteration(s), as may be decided from time to time.
8. The Council of the Institute reserves the right to amend, alter, vary, modify, remake, rescind or add to these Terms and Conditions or any supplementary rules, regulations or orders, issued in connection with these Terms and Conditions without previous notice or intention to do so and the right to give effect thereto from any date which it

may deem fit, provided that if a rule, regulation or order, which affect any employee(s) adversely is to be given retrospective effect, suitable protection shall be given to such employee(s).

CHAPTER – 2

DEFINITIONS

Definitions

9. The terms and expressions noted below will have the sense and meaning indicated against each unless there is something repugnant to the subject or context:
- (i) **Act** means The Cost Accountants Act, 1959 (23 of 1959).
 - (ii) **Regulations** means The Cost Accountants Regulations, 1959.
 - (iii) **The Institute** means The Institute of Cost Accountants of India.
 - (iv) **Council** means the Council of the Institute.
 - (v) **President** means the President of the Institute.
 - (vi) **Vice-President** means the Vice-President of the Institute.
 - (vii) **Secretary** means the Secretary of the Institute or any other officer authorized by the Council to act as Secretary.
 - (viii) **Executive Committee** means the Executive Committee of the Council of the Institute.
 - (ix) **Government** means the Government of India or State Government, as the case may be.
 - (x) **Office** means Headquarters, Delhi Office(including office at Noida), Regional Offices, Chapters, Centres of Excellence or any other Office that the Institute may establish anywhere in India.
 - (xi) **Regional Council** means a Regional Council constituted by the Council under section 23 of the Act.
 - (xii) **Chapter** means a Chapter constituted by the Council under Regulation 146 of the Regulations.
 - (xiii) **Centre of Excellence** means a Centre of Excellence constituted or recognized by the Council as such.
 - (xiv) **Overseas Centre** means an Overseas Center constituted or recognized by the Council.
 - (xv) **Employee means** a person in permanent employment of the Institute including any person who has satisfactorily completed the probationary period and has been confirmed thereafter in writing as a permanent employee

- (xvi) **Probationer:** An employee who is on probation for the time being to fill any vacancy in a permanent post.
- (xvii) **Appointing Authority** means the Council for all posts from the level of Joint Director & above, Executive Committee from level 7 & upto Deputy Director, and Secretary in concurrence with the President for rest of the employees.
- (xviii) **Disciplinary Authority:** The appointing authority shall be the disciplinary authority in respect of each employee of the Institute.
- (xix) **Appellate Authority** means the President and the Government nominated Council Members for all posts from the level Additional Director & above, Council for all posts from the post of Officer & upto Joint Director, and Executive Committee for rest of the employees.
- (xx) **Competent Authority** means the President, or Secretary or any officer empowered by the Council or Executive Committee of the Institute for a specified purpose.
- (xxi) **Head of Department** means an officer of the Institute, not below in the pay level 12 who may be so designated by the Competent Authority.
- (xxii) **Calendar Year** means the period of twelve months starting from first day of January to thirty first day of December of that year.
- (xxiii) **Financial Year** means the period of twelve months starting from the first day of April to the thirty first day of March of next year.
- (xxiv) **Month** means calendar month according to the English Calendar.
- (xxv) **Family** means:-
(i) the spouse and two surviving unmarried children or step children wholly dependent on the employee, irrespective of whether they are residing with the employee or not;
(ii) married daughters who have been divorced, abandoned or separated from their husbands and widowed daughters and are residing with the employee and are wholly dependent on the employee;
(iii) parents and/or step mother residing with and wholly dependent on the employee;
(iv) unmarried minor brothers as well as unmarried, divorced, abandoned, separated from their husbands or widowed sisters residing with and wholly dependent on the employee, provided their parents are either not alive or are themselves wholly dependent on the employee.

CHAPTER - 3

PAY AND ALLOWANCES & OTHER CONDITIONS OF SERVICE

General

10. As per the provisions of Section 36A of the Act, the Chairperson, Presiding Officer, members and other officers and employees of the Authority, Disciplinary Committee, Tribunal, Board, Board of Discipline or the Disciplinary Directorate shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code (45 of 1860). Accordingly, the rest of the employees of the Institute are not to be considered as public servants. Further, employees of the Institute are also not to be known as Central Government employees.
11. The Pay structure of the employees of the Institute would be in line with the pay structure of the Central Government employees, as approved by the Council from time to time, with such modification(s) or alteration(s) as it deems fit.
12. The Council may create any additional pay level or revise or modify the pay level or grant any special pay level, with or without modification(s) or alteration(s) in the pay structure, to any category of employee(s).
13. Dearness Allowance, House Rent Allowance, Conveyance/Transport Allowance and other allowances will become payable to the employees in-line with Central Government employees, as may be adopted/modified/revised by the Council from time to time.
14. The Powers, duties and functions of the Secretary and other employees are given at **Appendix-I**.

Seniority

15. Seniority in essence means length of service in a particular post or grade. The seniority shall be determined with reference to the date of joining for a particular post or grade provided; however, the date of joining of employees transferred within the same district and for other outstation transfers, the actual joining time will be taken into consideration subject to the limits prescribed in **clause 11 of Appendix VIII**.
16. In case of more than one employee joining on the same day on direct recruitment basis, the seniority shall be determined according to the pay in the pay scale. In the event of equal pay in the pay scale, the date of birth will be considered to determine the seniority on the scale. In cases where more than one employee are promoted/upgraded on the same day, the seniority shall be determined according to the pay scales. In the event of equal pay in the pay scale, the date of joining of previous scale will be considered to determine the seniority in the scales.

Pay Fixation & Increments

17. The initial basic pay of an employee newly appointed to a post in the Institute shall be fixed at the entry level of the pay scale of the post to which he is appointed, unless the Appointing Authority has granted him any advance increment(s) not exceeding 3 (three).
18. On promotion an employee shall exercise his/her option within one month to get his/her pay fixed either from the date of promotion, or from the date of next increment i.e. 1st July. If no option is exercised within one month, it will be deemed that he/she has opted for pay fixation from the date of promotion.
19. In case of promotion/upgradation of employees between 2nd July to 31st December of a particular year, they shall be entitled to get one increment from the date of promotion and the next increment shall be paid on next 1st July, upon exercise of their option.
20. In case of direct recruitment of employees on 1st July of particular year, they shall be entitled to get the next increment of 1st July of next year.
21. In case of direct recruitment of employees between 2nd July to 31st December, of a particular year, they shall be entitled to get the next increment on next 1st July.
22. In case of direct recruitment of employees between 2nd January to 30th June of a particular year, they shall be entitled to get the next increment on 1st July of next year.
23. The initial basic pay of an employee promoted, upgraded or appointed to a higher post in the Institute shall be fixed at the appropriate stage in the pay scale of the post to which he is appointed, after granting him one increment in the lower post.
24. An increment shall be granted unless it is withheld in writing by the Competent Authority or any Authority so authorized by him. Reports for withholding annual increments of employees, which should be sent to the Secretary in writing by the Head of the Department concerned, stating the grounds on which the increments are proposed to be withheld or postponed.

Pay & Allowances

25. Pay-scales approved by the Council as applicable to the existing employees are given in **Appendix-II**.

26. Dearness Allowance (DA) shall be payable at the rates notified by the Central Government for its employees from time-to-time as may be adopted/modified/revised by the Council.
27. House Rent Allowance is payable to the employees at the following rates. These rates will be revised to 27%, 18% and 9% when DA crosses 25 percent, and further revised to 30%, 20% and 10% when DA crosses 50 percent. Further, the term 'Basic Pay' means the pay drawn in the prescribed Pay Levels in the Pay Matrix.

Classification of cities/towns	Rates of HRA per month as a percentage of Basic Pay
'X'	24%
'Y'	16%
'Z'	8%

28. Allowances other than HRA and DA

- (i) Attendance linked Conveyance Allowance (transport allowance),
 - (ii) Festival Allowance,
 - (iii) Newspaper Allowance,
 - (iv) Reimbursement of Incidental expenses on assigning of official duties on Saturdays/ Sundays/ Holidays with the approval of the concerned HOD,
 - (v) Mobile Reimbursement
- shall be paid at the rates approved by the Council. Details of such admissible allowances/reimbursements are given in **Appendix-III**.

Medical Reimbursement

29. Reimbursement of expenses incurred for the treatment of various medical ailments including dental & eye, pathological tests/examinations, and hospitalization including surgery, for the employee's own treatment or for the treatment of his family members is made, as per the conditions stipulated hereunder, subject to the category-wise annual limits approved by the Council. All cases of critical illness shall be governed under the "Employees Critical Illness Benefit Trust". The approved limits are given in **Appendix-IV**.
30. For entitlement under this rule, an employee should have been in continuous service of the Institute for a minimum period of one year and should have been confirmed in service. However an employee directly joining the Institute at the level of Director or above against a permanent vacancy may be granted medical benefits during the probation by the Appointing Authority.
31. Reimbursement shall be made for pathological/medical tests actually paid for the

- treatment of the employee and his family on the prescription of a Medical Authority.
32. All claims for medical reimbursement shall be accompanied by appropriate documents and receipts.
 33. The Institute, at its own discretion, reserves the right to refer any of the claim(s) to a Doctor or a Panel of Doctors for their perusal and approval, which that shall be binding on the employee.
 34. If, in any year, there is a balance of unutilized amounts of the reimbursable expenses, this may be allowed to be carried over for a maximum period of three subsequent years.
 35. Reimbursement shall not be admissible for expenses incurred on the following accounts:
 - a. For ordinary headaches or pains.
 - b. Routine medical or dental check-up.
 - c. For medicines that are in the nature of general tonics, vitamins, food items, dietary supplements, cosmetics, etc.

Reimbursement of Professional Membership Fees

36. All employees are eligible for reimbursement of annual membership fees paid by them for professional membership qualifications acquired by them and recognized by Council as useful and necessary for efficient performance of their duties in the Institute. The qualifications recognized are CMA, CA, CS.

Service Award to Employees

37. The service awards are given to employees on completion of 20 years of continuous service. The award payable is Rs. 10,000 plus a memento of value not exceeding Rs.1,000/.

Office Timings and Attendance

38. **Working Hours & Attendance:** Working hours for the Institute's offices, including the Regional Councils, except the Chapter(s), will be from 9.30 a.m. to 6.00 p.m. with lunch break for half an hour from 1.30 p.m. to 2.00 p.m. on all working days from Monday to Friday.
39. **Leave Deduction for Late Attendance-** After every 3rd Late of maximum 30 minutes during a month (i.e. 4th late onwards) one leave (CL/EL) shall be liable to be deducted. Further, if an employee is late by not more than 30 minutes on any day, he/she will be required to compensate for the period of delay on working days during the same week, failing which half day casual leave or one day earned leave shall be deducted. However,

- being late by more than 30 minutes on any day shall result in deduction of half day casual leave or one day earned leave on each occasion.
40. **Availing of short leave-** One can avail only two short leaves in a month, which shall be approved by the HOD. Exceeding the said limit required the approval of the Secretary which should only be allowed on dire exigencies justifying reasons. Short leave shall not be for more than 1:30 hours i.e. can attend the office upto 11:00 AM or leave the office after 4:30PM.
 41. **Half day CL deduction:** Except as provided in point no. 40, half Day CL will be deducted if the in-punch is after 10:00 am on any day.
 42. Working hours for the Chapters of the Institute shall be decided by the Managing Committee of the respective Chapters, but the total working hours shall be the same as for the Institute's all other offices and Regional Councils, as per clause 29 above. The attendance of all employees shall be recorded through biometric system at all offices of the Institute.
 43. All cases of late attendance or early leaving shall be monitored by the HOD or in charge of the Regional Office/authorized personnel and such occurrence on more than five times in a month shall be declared as "habitually late/unpunctual" and disciplinary action shall be liable to be taken against such employees.

Employees Grievances Redressal

44. Any employee aggrieved by the decisions of concerned authority, other than in cases of sexual harassment, is entitled to file a request to examine his grievance for suitable redressal and the same shall be governed by the Grievance Redressal Policy of the Institute approved by the Council.

CHAPTER- 4

TRAVELLING ALLOWANCE, LEAVE TRAVEL CONCESSION & LEAVE ENCASHMENT

Travelling Allowance

General

45. Travelling allowance is admissible to the employees who either travel in connection with the Institute's work or on transfer. Entitlement to travelling allowance for all categories of employees of the Institute, as approved by the Council, are given in **Appendix-V**. Other principles relating to the travelling are given below:

- (i) President/Secretary shall be the competent authority for granting sanction for travel on official tour by any employee within the country. For any travel abroad, the President shall be the sanctioning authority.
- (ii) An employee of the Institute shall be authorized to draw travelling allowance for any journey undertaken for attending seminars, lectures, training, development programmes, conference and other meetings of this nature, whether organized by the Institute or by the Regional Councils/Chapters of the Institute or by outside bodies subject to the specific sanction of the President/Secretary in each case.
- (iii) Travelling allowance will normally be admissible by the shortest route unless the sanctioning authority waives this condition where justified.
- (iv) An employee entitled to travel in a higher class may travel in a lower class but in such a case he will be entitled to claim the fare for the class in which he/she (or any member of his family, in case of transfer) actually travels.
- (v) All permanent employees undertaking out visits for official work within the station where posted must fill the out visit report in the HRIS System immediately after undertaking the visit. The conveyance claims for the official out visit must be supported by the out visit record in the HRIS system.
- (vi) All permanent employees undertaking official tour within the country must fill out the Tour request in the HRIS system. Administration Department (Travel Desk) of the Institute will book the tickets and make the stay arrangements and conveyance for the employees only when the approval from the competent authority has been received through HRIS.
- (vii) Leave including casual leave may be granted to an employee on tour under exceptional circumstances by the sanctioning authority. No daily allowance or other charge shall be admissible for such a period of absence on leave.

(viii) Cost of journey performed by any premier category train, if entitled, shall be reimbursed only if the employee has actually traveled in such premier train.

Travel on Tour

46. Travel on tour refers to the journey performed by an employee to any outstation from his place of posting or place of duty, on official duty by air, sea, rail or road. This also includes halts at outstation. Other basic tenets for travel on tour are:

- (i) Reservation Charges including Tatkal charges for reservations by the entitled class for a rail journey, if charged by the Railway are admissible. Tatkal charges are payable in urgent circumstances with the approval of the competent authority
- (ii) Non-availability of reservation by the entitled class is not an acceptable reason for not performing the journey connected with official work.
- (iii) Journey by road includes journeys by steam launch or other sea bound vessels.
- (iv) Where journeys are undertaken by road between places connected by rail, the admissible road fare shall be limited to the rail fare as applicable. The sanctioning authority may, however, relax these limits in special circumstances.
- (v) No reimbursement shall be admissible for road journeys performed by an employee in a transport belonging to or hired or otherwise obtained by the Institute.
- (vi) Full daily allowance, at the rates approved by the Council, shall be granted to an employee on tour for each completed calendar day of absence from midnight to midnight, as per the rate as approved by the Council.

Travel on Transfer

47. In case of transfer involving a change of stations, travelling allowance shall be admissible with reference to the grade and pay of the employee at the new station of posting as per the details given in **Appendix-VI**.

48. Other principles applicable to the journeys undertaken on transfer are as follows:

- (i) Travelling allowance shall be admissible from the old place of posting to the new station of posting, subject to the proviso that if any member of the family of the employee travels to a station other than the new station of posting, travelling allowance for the journey actually undertaken shall be paid but the amount thereof shall be restricted to the amount admissible had the journey been undertaken from the old station to the new station of posting.

- (ii) Rail Journey: The Employee and members of his family shall be entitled to travel in the same class of accommodation as on tour and the employee shall be entitled to an actual single fare for himself and for each member of his family.
- (iii) Incidentals: An employee shall draw one daily allowance, at the rate appropriate to his grade for himself, and each adult member of his family and at half the appropriate rate for each child member of his family below 12 years of age, for every complete calendar day occupied in the journey from residence to residence, as incidentals. For the broken period of a day, the daily allowance shall be admissible as per the grade.
- (iv) Transfer Grant: An employee shall be entitled to a lump sum payment to cover the expenses for winding up and setting up the establishment etc. on the production of valid documentary evidence within a maximum period of 30 days from the date of Transfer of employee.
- (v) Notwithstanding the provisions of these terms & conditions, an employee may, in the exigency of service and in special circumstances, be permitted to travel by air or in a higher class in rail to which he is not entitled to travel, by the President/Secretary. When so permitted, the actual air fare or rail fare, as the case may be, shall be reimbursed to the employee concerned, but his other allowances such as daily allowance; incidental expense etc. shall remain unaffected as if he had traveled in the class or by the modes of transport to which he is entitled.
- (vi) The Executive Committee is empowered to allow, in specific cases and in special circumstances, travelling allowances at rates higher than those provided in these terms & conditions, at its discretion.
- (vii) When tickets and reservations are not arranged by the Institute, actual remuneration paid to traveling agent who have arranged the same for the employee concerned shall be reimbursable in full upon production of appropriate receipt.
- (viii) Joining time on Transfer: Any employee transferred to an outstation is entitled to joining time leave for the following period, excluding holidays and weekly off:
 - a. Local Transfer within same district: 2 (two) days
 - b. Other than Local Transfer: 7 (seven) days

Leave Travel Concession

49. The objective of the grant of Leave Travel Concessions (LTC) is to provide, as a welfare measure, travel assistance to the employee(s) of the Institute and their families for journeys from their place of posting to any other place in India and back during leave, subject to the condition herein provided.

50. Other provisions applicable to the leave travel concession are as follows:

- (i) The LTC will be admissible to all permanent employees once in a block of four years for journeys to any place in India.
- (ii) The LTC can be availed for the self and family members as defined in these terms & conditions.
- (iii) The allowance is admissible only if the employee takes leave, for a minimum period of four days indicating his intention to proceed on journey to any place in India on LTC, either himself alone or with his family members.
- (iv) LTC can be claimed by the employee and his/her family members separately for different date(s) of journey.
- (v) The entitled class of travel on LTC, as approved by the Council, is as under:

Designation	Mode of Travel	Road Travel Rate
Junior Attendant upto Officer	By Rail (AC 3 Tier)	Rs.12/KM
Senior Officer upto Assistant Director	By Rail (AC 2 Tier)	Rs.15/KM
Deputy Director upto	Air Fare	Rs.18/KM

(vi)

ad Mileage - When the ultimate destination is not reachable by the employee as per his entitlement Train/ Air/ Ship, then the cost of undertaking the journey by the shortest direct route by road, incurred for reaching the ultimate destination from the nearest railway station/ Air Port/ Port as applicable for the concerned employee will come under the purview of Road Mileage. Actual cost of travel by road shall be admissible limited to the rates mentioned above. However, the cost of to & fro local conveyance at the place of residence or at the place of visit or travelling in and around the ultimate destination (i.e. a local sightseeing) by road are not admissible.

- (vii) If an employee travels by higher class than his entitled class, reimbursement would be restricted to the fare of the entitled class by the shortest route in the eligible class.
- (viii) Railway tickets are to be booked by the employee concerned. However, Air Tickets may be booked through office. Tatkal charges for the booking of Railway tickets will be reimbursed.
- (ix) If an employee is unable to avail of LTC within a block period due to some valid reasons or in exigency of office work, he may be allowed a grace period as approved by the Central Government for its employees.

CHAPTER - 5
LEAVE AND HOLIDAY

Holidays

51. The rules governing holidays for the employees of the Institute are as under:

- (i) All Saturdays and Sundays will be closed as weekly holidays.
- (ii) The employees of the Institute shall be eligible for such other holidays as are declared to be public holidays by the CGWCC of the respective state.
- (iii) The employees of the Institute shall be eligible for two days of restricted holiday in a year as per the list issued by the Institute for each calendar year.
- (iv) On any special occasion not covered above including the death of a Former President, the President or a serving permanent employee, the Secretary with consent of the President may declare a day off for the Institute.

Leave

52. Leave cannot be claimed as a matter of right. However, general principles governing various types of leave admissible to the employees of the Institute are given as under:

- (i) The competent authority to sanction all kinds of leave for all employees of the Institute is the Secretary. Powers to grant one or more or all kinds of leave to the employees working under them may be delegated to the Heads of Departments with the due concurrence of the Secretary.
- (ii) The President shall be the authority for sanction leave to the Secretary.
- (iii) Authority empowered to grant leave is vested with the discretion to refuse, revoke or curtail leave at any time according to exigencies of services and work, but it shall not be open to that authority to alter the kind of leave due and applied for or granted, into another kind of leave, except at the written request of the employee(s).
- (iv) The authority sanctioning leave shall have the discretion to recall an employee to duty before the expiry of the period of leave granted to him, except in the case of sick leave on medical grounds, on the grounds of exigencies of services.
- (v) Unless the Council, in view of the exceptional circumstances of the case, otherwise determines, no employee shall be granted leave of any kind for a continuous period exceeding five years.
- (vi) In the interest of the Institute, the Council may direct an employee to go on leave for a specified period.
- (vii) An employee who has taken leave on medical grounds may not return to duty until he has produced a certificate from the Medical Authority to the effect that he has recovered from his illness and that he is fit to resume duties.
- (viii) If medical leave, according to the authority is too much more than Institute sanctioning authority may on a case to case basis advise that employee to be presented before the Medical Board as will be decided by the authority to ensure the genuineness of the leave on medical grounds

- (ix) Except as otherwise provided, in these terms & conditions, any kind of leave under these terms & conditions may be granted in combination with or in continuation of any other kind of leave, except causal leave. Half day casual leave (2nd half) can be prefixed only with Sick Leave in case of some unforeseen situation
- (x) On a request made by the employee, the leave sanctioning authority may convert the whole or any portion of leave granted retrospectively into any other kind of leave, other than causal leave within 4 weeks from the date of the leave application which was admissible when the original leave was granted.
- (xi) The Council through its Executive Committee may, at its discretion, commute periods of absence without leave into leave without pay.
- (xii) No leave of any kind is admissible to an employee under orders of suspension.
- (xiii) If an employee is dismissed or removed from service and is reinstated on appeal or revision, he shall be entitled to leave that lapsed on the date of such dismissal or removal excluding casual leaves, as the case may be.
- (xiv) An employee, while on leave, including leave preparatory to retirement, shall not take up any service or assignment outside, including setting up a private professional practice as an accountant, consultant or legal practitioner.
- (xv) All leave accounts shall be maintained in HRIS for each employee by the HR Department or any officer specifically authorized by the Secretary on this behalf from time to time. Any leave granted to an employee shall be as per the leave account maintained under HRIS.
- (xvi) Application for the grant of leave or for an extension of leave must be made in writing to the leave sanctioning authority. No employee should proceed on leave without obtaining prior sanction of such leave applied for, except in cases of emergency and for satisfactory/plausible reasons.
- (xvii) An employee shall be required to obtain prior permission to leave the station of his posting from the competent authority.
- (xviii) Employee(s) already on leave and desirous of obtaining an extension must submit their applications sufficiently in advance of the date of expiry of original leave, so as to permit their joining by the due date, if the application is refused.
- (xix) Failure to comply with these terms & conditions shall render an employee liable to be treated as absent without leave (subject to departmental action if any).
- (xx) Whenever an employee is prevented by sickness or other unforeseen reasons from attending office, he should invariably address the Reporting Authority by letter or by email under record within three days explaining the cause of absence.
- (xxi) Before proceeding on leave, an employee shall inform the leave sanctioning authority, his address for communication while on leave and shall keep the said authority informed of any change in the address previously furnished.
- (xxii) An employee who remains absent after the end of sanctioned leave or an employee who absents himself without obtaining proper leave, shall be deemed to be absent without leave and his case will be regulated as follows:
 - a. If absence from duty in an unauthorized manner is for a period not exceeding fifteen consecutive days, the employee shall not be entitled to any pay and allowances for the period of such absence.

- b. If absence from duty in an unauthorised manner is for a period exceeding fifteen consecutive days, the employee shall be deemed to have voluntarily left the services of the Institute of his own accord without notice from the date from which he has been absenting himself from duty in an unauthorized manner.

Provided that if the employee in case of (a) or (b) above proves to the satisfaction of the Council that his absence from duty was on account of serious sickness or other valid reasons, the leave sanctioning authority shall convert his absence from duty into leave without pay, or with pay, as ordered by the Council. If the sanctioning authority is on leave, the next assigned authority shall exercise such power.

Casual Leave

53. All employee under the permanent payroll of the Institute shall be eligible to avail Casual Leave for 8 days in the course of a calendar year. The applicable principles with respect of Casual Leave are as under:

- (i) Unavailed casual leave shall lapse at the end of every calendar year and no pay shall be due or payable in lieu of casual leave.
- (ii) Applications for casual leave should normally be made in advance. If it is not possible for an employee to apply in advance, then he/she shall apply for the same before joining after the leave.
- (iii) Employees joining the services of the Institute during the course of a year shall also be eligible to avail of casual leave on a pro-rata basis.
- (iv) Normally, casual leave shall not be granted for more than four (4) days at a time.
- (v) Casual leave shall not be granted in combination with any other kind of leave, except Restricted Holiday, listed holidays (combination of both should not exceed the limit of four days) and leave on medical ground, when no other kind of leave is available.
- (vi) Casual leave may be available for urgent personal requirements or for the inability to attend the office for circumstances beyond the control of the employee or on grounds of minor ailments or sickness. Except in the case of casual leave on grounds of sickness or due to reasons beyond the control of the employee, prior sanction of such leave shall be obtained.
- (vii) Casual leave in terms of a half day, if applied for by an employee, may be granted to him either for the forenoon or afternoon of the day. Subject to the overall limit of casual leave admissible during a calendar year, casual leave on a half day basis may be combined with full days' casual leave.

Earned Leave

54. Every employee shall be eligible for 30 days of Earned Leave during the course of Financial Year. The applicable principles with respect to Earned Leave are as under:

- (i) Leave account of each employee shall be credited with earned leave at the rate of 30 days on the 1st **April** of every calendar year on the basis of one year of completed service.

- (ii) Earned leave calculations shall be arrived at after deducting the earned leave & leave without pay availed during the year and only proportionate leave shall be credited to that employee's earned leave account.
- (iii) Earned Leave can be combined with any leave any leave expect casual leave which can be prefix. The other holidays can be prefixed and suffixed but intervening holidays will be treated as Earned Leave.
- (iv) The earned leave at the credit of an employee at the close of the previous period shall be carried forward to the next period, subject to the total of leave so carried forward, plus the credit for the previous year does not exceed 300 days.
- (v) The credit of the less than a year in which an employee is due to retire or resigns from the service of the Institute or is removed or dismissed from the service or dies while in service, credit of earned leave shall be allowed at the rate 2.50 days per completed Calendar month up to the end of the Calendar Month preceding the month in which the employee retires, resigns, removed or dismissed from the service or dies in service as the case may be. While affording the credit of earned leave, fractions of half days shall be rounded off to the next higher day.
- (vi) Earned Leave that may be granted at a time on one occasion, whether combined or not combined with any other kind of leave, shall not exceed 180 days.
- (vii) An employee who proceeds on earned leave shall be entitled to "Leave Salary". Leave Salary shall be calculated based on the Basic Pay, Dearness Allowance, House Rent Allowance and other Allowances which the employee was drawing before proceeding on leave. Leave Salary does not include Overtime Pay and any duty or other Allowance, which is paid for work of a special nature, while on duty.
- (viii) Conveyance Allowance will not be admissible for the month(s) wholly covered by leave.
- (ix) Newly joined employee can avail their earned leave only after his or her confirmation.

Leave Encashment

55. The applicable principles in respect of Leave encashment are as under:

- (i) In case of retirement on superannuation or death in service or resignation or termination of service of an employee for any reasons whatsoever, cash equivalent of the leave salary in respect of the period of earned leave at his credit to a maximum of 300 days of earned leave shall be paid to the employee in one lump sum as one-time settlement.
- (ii) The leave encashment payment would be based on the last drawn basic pay plus D.A. applicable for the employee while in service, in both retirement and resignation cases.
- (iii) An employee is entitled to encash Earned Leave while availing LTC, limited to 10 days of earned leave on one occasion without linkage to the number of days and nature of leave availed for LTC and 60 days in the entire career with the Institute.
- (iv) When one and the same LTC is being availed of by the employee and his family members separately in a block period, encashment of leave would be restricted to

- one occasion only.
- (v) Earned Leave encashed on LTC will not be deducted while computing the maximum admissible for encashment at the time of quitting the service (Resignation/Superannuation/ Death) with the Institute. However, Earned Leave encashed shall be deducted from the available leave in credit.
- (vi) While encashing EL on LTC, the balance at the credit should be not less than 30 days after deducting the total of leave if any plus leave for which encashment was availed.
- (vii) The cash equivalent shall be calculated as follows namely:

$$\text{Cash Equivalent} = [(\text{Basic Pay plus DA}) / 30] \times \text{No. of days}$$

Clarification: Leave Encashment shall be paid to the employees on superannuation or death in service or resignation or termination of service as per premium paid to LIC up to 30th April, 2024 as per earlier definition of Cash Equivalent = $[(\text{Basic Pay plus DA plus HRA}) / 30] \times \text{No. of days}$ (subject to a maximum of 300 days). However, from 1st May, 2024 onwards, the said payment shall be made as per definition of Cash Equivalent = $[(\text{Basic Pay plus DA}) / 30] \times \text{No. of days}$ (subject to a maximum of 300 days).

Half-pay Leave

56. Every permanent employee shall be entitled to half-pay leave of twenty days in a calendar year, which may be availed of on medical ground or on private affairs. The applicable principles in respect of Half-pay Leave are as under:

- (i) Half-pay leave is not admissible for the calendar year in which an employee joins the Institute on first or initial appointment, or in which he retires or resigns from service or is dismissed or removed from service or dies while in service.
- (ii) Half-pay leave shall not be granted to an employee while he remains on probation but on the successful completion of the probationary period, his entitlement to half pay leave shall, subject to the restriction imposed under sub-clause (ii) above, be regulated as if he had not remained on probation.
- (iii) If an employee has been granted leave without pay in calendar year, the credit to be afforded to his half-pay leave account at the commencement of the next calendar year shall be reduced at the rate of one day for every 15 days or part thereof, of leave without pay, subject to a maximum of 10 days.
- (iv) An employee on half-pay leave shall be entitled to draw a leave salary equal to half the amount as specified.
- (v) Half-pay leave can be availed upon exhaustion of all other leaves.
- (vi) There is no ceiling of accumulation of Half-pay leave.
- (vii) During Probation (i.e. non confirmed), an employee can get 10 days of half pay leave.
- (viii) Upon Confirmation, an employee can get sick leave of 20 days of half pay Leave.

Leave without pay

57. The applicable principles in respect of availing Leave without pay are as under:

- (i) Leave without pay may be granted to an employee in the following special

circumstances:

- a. When no other leave is by rule admissible; or
 - b. When other kind of leave is available but the employee concerned applies, in writing, for the grant of leave without pay.
- (ii) No pay and allowance of any sort is admissible for the period of leave without pa
 - (iii) The period of leave without pay shall not exceed 90 days on any one occasion, other than on grounds of illness.
 - (iv) On grounds of illness, leave without pay may be granted up to six months on any one occasion, subject to the exception that, when required for undergoing treatment for tuberculosis, leprosy, mental illness, cancer or such other long drawn disease, the period of leave without pay granted on any one occasion may, at the discretion of the Council, extend up to two years.
 - (v) The period spent on leave without pay shall not count as an increment in the time scale of pay.
 - (vi) The authority competent to sanction leave may commute retrospectively periods of absence without leave into leave without pay.

Maternity Leave

58. Every female employee including female employees under probation is permitted to take 180 days of Maternity Leave. The applicable principles with respect to Maternity Leave are as under:

- (i) Maternity leave shall be admissible to a female employee with less than two surviving children for a period of 180 days from the date of its commencement.
- (ii) Maternity leave shall be granted only upon the production of a medical certificate from the medical authority regarding pregnancy.
- (iii) Maternity leave may also be granted to a female employee, on the production of requisite medical certificate from the medical authority, in case of miscarriage including abortion, for a maximum period of 45 days. Such leave under this clause may be availed of only once in the entire service of the employee.
- (iv) An employee who proceeds on maternity leave will be entitled to leave salary as admissible during earned leave as specified above.
- (v) Any leave (but not casual leave) for a period not exceeding sixty days, applied for in continuation of maternity leave, may be granted without the production of a medical certificate.
- (vi) Leave of any kind applied in further continuation of the maternity leave granted as above may be granted on production of a medical certificate for the illness of the female employee. Such leave may be granted in the case of illness of the newly born baby subject to the production of a medical certificate to the effect that the condition of the ailing baby warrants the mother's personal attention and that her presence by

the baby's side is absolutely necessary.

- (vii) Maternity leave shall not be debited against the leave account of the employee.
- (viii) All permanent female employees/ officials and spouse of the male employees/ officials on the payroll of the Institute are permitted to claim expenses for hospitalization arising out of maternity.

Paternity Leave

59. Every male employee may also be granted Paternity Leave of 15 days. The applicable principles are:

- (i) A male employee with less than two surviving children may be granted Paternity leave for a period of 15 days during the confinement of his wife for child birth i.e. upto 15 days before, or upto six months from the date of delivery of the child.
- (ii) During such a period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (iii) The paternity leave may be combined with leave of any other kind due.
- (iv) The paternity leave shall not be debited against the leave account.
- (v) If paternity leave is not availed of within the period specified in clause (i), such leave shall be treated as lapsed.

Special Leave

60. Special leave in the nature of casual leave may be granted to any employee under the following circumstances or, as it may be decided by competent authority in each individual case for the following events:

- (i) For participating in sports events of national or international importance in a representative capacity; or
- (ii) For undergoing vasectomy or tubectomy or such other contingencies in connection with family planning; or
- (iii) For regularizing the inability of the employee to attend office due to serious disturbances, pandemic, curfew or riots; or
- (iv) For donation of blood, a special leave shall be allowed for a day in every six months in a calendar year.

- (v) For casting vote, such as State Election or Panchayat Election etc.

Study Leave

61. Study Leave can be given to the eligible employees on case to case basis as decided by the Council of the Institute.

Sick Leave

62. Every employee including employees under probation shall be entitled to Sick Leave every year as follows:

- (i) During Probation (i.e. non confirmed), an employee can get sick leave of 5 days with full pay
- (ii) Upon Confirmation, an employee can get sick leave for 10 days with full. There is no ceiling on the accumulation of Sick Leave
- (iii) Sick leave will be granted without certificates of sickness for a period of not exceeding two days.
- (iv) Sick leave for a period exceeding two days will be granted on the production of a certificate of sickness from the medical practitioner(s).
- (v) Sick Leave can be prefixed or suffixed with Earned Leave.

Compensatory Leave

63. (i) An Employee specifically required to work in the office on a holiday shall be eligible for Compensatory Leave or the specified incidental amount given in **Appendix III**.

(ii) An employee specifically required to work in the office on a holiday/closed day would be granted a Compensatory off full day or a half day as per his working hours for that day. If he has worked for full day (8 hours), he shall be eligible to take a full day compensatory leave and if he has worked for minimum 4 hours, he shall be eligible to take a half day leave.

(iii) The compensatory leave should normally be availed of within three months from the date of holiday/weekly off.

(iv) Compensatory Leave, accrued against working on Holiday/weekly off be allowed with a maximum of 2 days in a calendar month.

CHAPTER - 6

ADVANCES

64. Various advances admissible to the employees of the Institute may be classified as under:
- a. Festival Advance
 - b. Salary Advance on account of medical, marriage, higher education, natural calamities etc.
 - c. Advance on Tour/Transfer
 - d. Medical Advance
65. Advances referred shall be granted in accordance with the procedure laid down by the Institute from time to time for each class of advance and will in all cases be subject to the condition that the Secretary or the Council/Executive Committee, as the case may be, is satisfied that the employee will, in the normal exigencies of his services, continue in the service of the Institute until the expiry of the period within which the advance is recoverable.

Festival Advance

66. All employees up to the level of Senior Officer shall be eligible for festival advances on not more than one occasion in a year. The festival advance may be sanctioned for such festivals that are actually observed in the locality or region and the amount of the advance shall not exceed the monthly basic pay of the employee. The festival advance shall be recovered in not more than 8 equal monthly instalments following the month in which the festival advance was made. All festival advances shall be sanctioned by the Secretary.

Salary Advance

67. Various advances admissible to the employees of the Institute may be classified as under:

In special circumstances depending on the gravity and necessity of the case, the Secretary may, at his discretion, grant/advance to an employee up to a month's basic pay after 10th of any month if he is proceeding on leave for not less than 30 days. The amount of advance granted shall be adjusted in full from the pay bill of the employee within three months in equal instalments.

Advance on Tour

68. When an individual is proceeding on tour, he may draw as advance an amount not exceeding the amount of travelling expenses for which the employee would ordinarily be eligible for the proposed tour. The advance shall be sanctioned by the Secretary and

shall be recovered in full against the travelling allowance payable within a period of 10 days from his return from the tour. Any balance of advance in excess of the admissible travelling allowance shall be paid back to the Institute within 3 days of the return from the tour.

Advance on Transfer

69. Advance upto 90 (ninety) percent of the travelling expenses to the extent likely to be incurred by an employee on a permanent transfer from one station to another may be sanctioned by the Secretary in specific case, to such extent and on such conditions as he may deem fit. The recovery of the advance on transfer will be done within three months or settlement of the bill(s) by the claimant, whichever is earlier.

Medical Advance

70. An employee may be given medical advance if he or any of his family members require immediate hospitalization including surgery. The related procedure is as under:

- (i) The request for advance should be supported by a certificate given by the Medical / Authority of the hospital in which the patient is admitted. The certificate should, inter-alia, include the nature of illness, the estimated cost of the treatment, and likely duration.
- (ii) On examination of the request, the sanctioning authority will sanction the advance upto 80% of the admissible estimated expenditure.
- (iii) The advance shall be paid directly to the hospital and adjusted against the medical claim submitted by the employee concerned.
- (iv) In case the medical claim is not submitted by the employee within 30 days from the conclusion of treatment, a recovery of advance will be made from his salary.

CHAPTER- 7

RECRUITMENT, PERFORMANCE APPRAISAL AND PROMOTION/UPGRADATION

Method of Recruitment

71. Any recruitment will be against the vacancy approved by the Council. All posts in the Institute may be filled up either by direct recruitment or transfer or promotion of an existing employee as per the Recruitment Policy issued by the Council. The approved Recruitment Policy of the Institute is attached as **Appendix-VII**.
72. Upon death of an employee while on service or becoming permanently disabled (more than 75%) to work, in the absence of any other earning member in the family, one of his wholly dependent member of family who will look after him/her and/or his/her family as the case may be, may be employed in the service of the Institute in a post befitting his/her qualification and ability subject to a vacancy in the sanctioned post where he/she is proposed to be appointed. The Minimum age of such candidate shall be 18 years. Such appointment will be done as per the approval of the Council of the Institute.

Requirements of Recruitment

73. Mentioned below are essential requirements for direct recruitment to any post in the Institute:
 - (i) The age of a person at the time of initial appointment in any of the posts in the service of the Institute shall not be less than 18 years.
 - (ii) Every candidate for direct recruitment to a post should conform to the educational qualifications, experience and age limit prescribed for the post by the Institute.
 - (iii) No candidate who has more than one spouse living or who, having a spouse living contracts another marriage that is void in law by which he is governed, shall be eligible for appointment to any of the posts in the Institute.
 - (iv) No person shall be appointed in the service of the Institute unless he is certified by a Registered Medical Practitioner, to be medically fit to discharge his duties. This rule is, however, not applicable in the case of departmental candidates selected for appointment after competing with outside candidates, unless otherwise required.
 - (v) Following persons shall not be eligible for appointment to the service of the Institute.
 - a. Who has been dismissed from service by the Institute, Central or State Government or any Public Sector Undertaking; or
 - b. Who is facing suspension or departmental or criminal proceedings as

the case may be; or

- c. Who has been convicted by a Court of Law for any offence involving moral turpitude, theft and immoral act.

Process of Direct Recruitment/ Short Term Contract

74. When a post is to be filled in by direct recruitment or by short term contract the governing principle shall be to secure the services of the candidates most suitable for the post(s). To achieve this objective, the method of recruitment shall be :

- (i) To invite applications wherever necessary by an advertisement in the newspaper(s) or other media, including electronic media.
- (ii) To call for interview candidates fulfilling the requisite qualifications and experience after preliminary screening as may be decided by the appointing authority. The number of candidates to be called for interview shall be decided by the appointing authority with reference to the vacancies, applications available etc.
- (iii) To interview the candidates and place the names of the selected candidates in order of their merit.
- (iv) All local candidates shall be required to appear for the interview(s) at their own expenses. Outstation candidates may be given appropriate travelling expenses as the appointing authority may determine for such interview attended by a candidate.

75. Depending upon the level of post(s) to be filled-up, following Selection Board(s) would be constituted in the Institute. The Selection Board shall interview the candidates and prepare the panel based on merit list. The final decision shall vest with the Appointing Authority. The HOD of the HR department shall assist the selection boards.

I- Composition of the Selection Board for the grade of Officers (Level 7) and above:

- a) Three Members of the Executive Committee to be nominated by the President; and
- b) Two outside experts of the levels of Director/Senior Faculty from Institutions of Excellence having knowledge & expertise for the relevant position nominated by the President.

II- Composition of the Selection Board for other post

- a) Secretary;
- b) Two outside Experts having knowledge & expertise for the relevant position;
- c) HOD of concerned Department; and
- d) HOD of the HR Department.

Common Service Conditions

76. Following are terms and conditions of service that are generally applicable for all persons appointed to any post in the Institute:

- (i) A person appointed to any post under the Institute shall be liable to be posted or transferred to any other equivalent Post within the Institute or to any Office of the Institute anywhere in India, except the employee who has reached the age of 58 be posted/transferred within the same station. The details of the Transfer Policy are mentioned in **Appendix-VIII**.
- (ii) All appointments shall be on probation for a minimum period of one year.
- (iii) During the period of probation, an employee shall be liable to be relieved from the service of the Institute without assigning any reason thereof, by the Appointing Authority on one month's notice.
- (iv) The period of probation may be extended by the Appointing Authority depending upon the probationer's performance.
- (v) On satisfactory completion of the period of probation, the employee shall be confirmed, by an order to this effect issued to him in writing. On confirmation in the post, an employee will be eligible to count permanent service from the date of appointment to that post for all purposes.
- (vi) Appointment on short term contract to a post shall be for a period not exceeding 5 years. The appointment can be terminated either by the Institute or by the concerned employee giving a notice of 3 months in writing to that effect.

Deputation

77. An employee of the Institute may be permitted to serve other organization on deputation, subject to the condition mentioned hereunder:

- (i) On a temporary transfer basis to any Central Government Department, State Government, or bodies (incorporated or not) wholly or substantially owned or controlled by Government.
- (ii) An employee shall be eligible for deputation only after he has completed nine years of service and is clear from the vigilance angle. President shall have the discretion of waiving the period in exceptional cases as per requirements of such employee's services in Government as the case may be.
- (iii) Such deputation can be made only to organization having a similar P.F Scheme as that of the Institute.

- (iv) The Institute does not have a system of Lien and thereby no employee can join any appointment in any other organization through lien. He must resign and if accepted by the sanctioning authority, take release from the present service in the Institute and join his new appointment.
- (v) The deputation will be for a maximum of three years. Proposal for extension beyond three years and upto five years should be sent to the Council only in rare and exceptional circumstances where extension in the period of deputation is considered absolutely necessary. The proposal should be sent six months before the expiry of the tenure with full particulars.
- (vi) "Cooling Off" period of three years is mandatory after every period of deputation.
- (vii) Such deputation shall be limited to a maximum period of seven years in the entire service of an employee.
- (viii) In the event of an employee overstaying for any reason whatsoever, he is liable to disciplinary action and other adverse consequences which would include that the period of unauthorized overstay shall not count against service for the purpose of terminal benefits and that any increment due during the period of unauthorized overstay shall be deferred, with cumulative effect till the date on which the employee re-joins the Institute.

Performance Appraisal Report

78. Performance Appraisal Report (PAR) shall be regularly prepared for every employee of the Institute to assess his performance on a continuous basis. The procedure to be followed shall be as under:

- (i) For every employee, HR Department of the Institute shall circulate the Performance Appraisal Report (PAR) Form, after dully filling-up Part-1 thereof, before 31st March every year.
- (ii) Every employee shall fill-up the self-appraisal part (Part-2) of PAR and submit to his Reporting Officer by 15th April every year.
- (iii) Reporting Officer under whom the employee concerned had served for a period not less than 3 months shall fill-up Parts 3 & 4 of PAR and submit to the Secretary by 30th April every year. An officer leaving the services of the Institute should, before leaving, write and submit to the Secretary, interim PAR in the usual form, on all employees serving under him. In case no self-appraisal is received by the stipulated date, the Reporting Officer shall write the PAR without self-appraisal.
- (iv) Where two or more reports are written in any appraisal year by reason of the employee posted under different reporting officers, the rating of higher period of assessment will be counted as the final rating. Appraisal for less than 3 months in a

year shall not be counted.

- (v) Each Chairman of various Committees/Boards constituted by the Council may give an Independent Assessment Report (in brief) of the functioning of concerned Department to the Secretary and President of the Institute by 30th April every year that shall be considered while writing Review in PAR of the concerned employee(s).The Reviewing authority shall record a statement that the report(s) given by the Chairperson(s) of the concerned Committee/ Board have been duly considered.
- (vi) Reviewing Officer shall finalise his review in Part-5 by 15th May every year. While undertaking review, he will consider the Independent Assessment Report made by Chairman of various Committees/Boards constituted by the Council.
- (vii) If an employee is rated 'Good' or below, a copy of his PAR shall be shared with him and he will be given an opportunity in the form of an appeal within 10 days. All such cases shall be considered by the Executive Committee who will take appropriate decision about his rating that would be final and binding. Entire process of PAR shall be completed and closed by 30th May ever year.
- (viii) If an employee is rated 'Below Average', he will be counselled and given training to tone & upgrade his skills. He may also be considered for transfer to another Department(s). If he still continues to be rated 'Below Average', then suitable a decision may be taken by the disciplinary authority about his continuance or otherwise in the Institute.

79. The Reporting and Reviewing Officer for the purpose of Performance Appraisal Report

(PAR) shall be as under:

Sno.	Category of positions	Reporting Officer	Reviewing Officer
1	Employees upto the level Deputy Director	Respective HoD / Chairman of RC / Chapter	Additional Secretary/ Secretary
2	Joint Director &above - reporting to HOD	HOD	Secretary
3	Joint Director &above reporting to Secretary	Secretary	President
4	Secretary	President	Executive Committee

80. The overall rating of all employees shall be taken into account based on the following five parameters:

Marks	Rating
09 Marks & above	Outstanding
08 Marks & below 9 marks	Very Good
06 Marks & below 8 marks	Good
04 Marks & below 6 marks	Average
02 Marks & below 4 marks	Below Average

Promotion and Upgradation

81. Every promotion/upgradation of employee(s) of the Institute shall be made after following the following procedure. The promotion policy is given at **Appendix-VII**.
- (i) The Council shall approve the vacancies at all positions required for the efficient performance of the Institute, including its Regional Councils and Chapters.
 - (ii) All promotions shall be based on the available vacancy.
 - (iii) The cut-off date for eligibility for promotion/ is fixed at 31st March of the year.
 - (iv) All promotions/upgradations shall be effective from the date of assumption of charge of the higher post.
 - (v) Promotion upto the levels of Asstt. Director shall be based on seniority subject to his/her meeting with the prescribed benchmark.
 - (vi) On Promotion /Upgradation to any post , an employee shall be on probation for a minimum period of one year, which can be extended by the appointing authority depending upon the probationer's performance.
 - (vii) During the period of probation an employee shall be liable to be reverted to the lower post from where he/she was promoted/upgraded on grounds of unsatisfactory performance.
 - (viii) On satisfactory completion of the period of probation, the employee shall be confirmed , by an order to this effect issued to him in writing.
 - (ix) The boards constituted by the competent authority will conduct promotion/upgradation interviews in the month of March every year and prepare a panel based on the merit of all the eligible candidates.

- (x) Depending upon the level of post(s) to be filled up the composition of the Selection Board shall be as under:-

For the post(s) of Deputy Director & above	Three Members of the Executive Committee to be nominated by the President
For the post of Officer upto Assistant Director	Secretary, Two Senior Directors / or Senior Most Directors / one women officer at the post of HoD
Below the level of Officer	Two Senior Directors / or Senior Most Directors / one women officer at the post of HoD

*HOD of HR Department will assist the Board

- (xi) For the purpose of promotion to the Level(s) of Deputy Director, above the Selection Board shall interview the candidates and prepare the panel based on Performance Appraisal Reports and Interview. The final decision shall vest with the Appointing Authority.
- (xii) Promotion to post(s) upto the Level of Asstt. Director shall be based on assessment of Performance Appraisal Reports of the eligible candidates.
- (xiii) Based on the panel, the Appointing Authority shall finally decide the promotions to be granted.
- (xiv) The eligible candidates need to get a minimum rating of 'Very Good' during all years of their eligibility service requirement.

82. If an employee is not able to get promotion due to non-availability of the vacancy, he may be considered for non-functional upgradation in the next grade after completing at least 5 more years in the existing grade to be computed from the last year of his eligibility period. If upgraded, he will continue to function in the same position. The procedure for deciding the upgradation cases shall the same as listed above for promotion.

CHAPTER- 8

PROVIDENT FUND, GRATUITY & RETIREMENT

Resignation

83. A permanent employee can resign from service on giving three months' notice or as specified in his letter of appointment. An employee on probation can resign from service after giving one month's notice.

Provided that it shall be open to the appointing authority to waive such notice in individual cases.

84. Resignation can be withdrawn by the concerned employee before expiry of due notice period by giving reason thereof even though the competent authority has accepted the resignation.

(a) Resignation can be withdrawn before its acceptance is communicated in writing.

(b) However, if there is a request for withdrawal of resignation after its acceptance by the Competent Authority but before the Officer is actually relieved of his duties, approval of Competent Authority shall be required, who may refuse the request for reasons to be intimated to the concerned.

Retirement

85. Every employee of the Institute shall retire from the service of the Institute effective from the afternoon of the last day of the calendar month in which he attains the age of 60 (sixty) years.

Provided that an employee whose date of birth is the first of a month shall retire from the service on the afternoon on the last day of the preceding month on attaining the age of sixty years.

86. The Council shall have the discretion, in specific cases, to require an employee to retire from the service of the Institute any time, either on medical ground or on account of his below par performance, after he has attained the age of fifty five years, if the Council is of the opinion that his retirement is necessary in the interest of the Institute. In such cases, he shall be eligible for the retirement benefits.

87. An employee may also, on or after attaining the age of 55 years, opt to retire voluntarily from the service of the Institute and shall be eligible for the retirement benefits, as admissible on the date of his voluntary retirement.

Employee Retirement Benefits

88. On retirement, all permanent employees of the Institute are eligible for applicable benefits under the following statutes:

- (i) Employees' Provident Fund and Miscellaneous Provisions Act,1952.
- (ii) Payment of Gratuity Act,1972.

Employees' Provident Fund

89. All matters relating to the Provident Fund of employees of the Institute shall be governed as per The Institute of Cost Accountants of India Employees Provident Fund Trust Rules guided by the Provident Fund & Miscellaneous Provisions Act,1952 of India. These Rules are placed at **Appendix-X**.

Encashment of earned leave.

90. In case of retirement on superannuation or death in service or resignation or termination of service of an employee for any reason whatsoever, cash equivalent to the leave salary in respect of the period of earned leave at his credit, subject to a maximum of 300 Days equal to average daily gross salary (including Basic Pay and DA) shall be paid.

Travelling allowance on retirement or death

91. Air/Rail fare and cost of transportation of baggage will be admissible to a retiring employee from the headquarters to his home town or to the place where he wants to settle down after retirement on the same terms as for serving employees on transfer. Those benefits will also be admissible to the family of an employee who dies while in service.

Gratuity

92. Gratuity shall be payable as a reward for approved service to a permanent whole time employee of the Institute, on the termination of his employment due to retirement, resignation, death or disablement, or termination of service for any other reason except dismissal or discharge on grounds of misconduct, on satisfaction of the conditions laid down in the rules that follow hereinafter.

- (i) For entitlement to gratuity, the employee must have rendered a continuous service for not less than five years.
- (ii) Provided that in case of death of an employee while in the service of the Institute or in the event of his becoming permanently physically or mentally incapacitated while in the service of the Institute, the physical or mental incapacitation being certified by medical authority, duly constituted, gratuity shall be admissible if the employee concerned had rendered continuous service for not less than two years.
- (iii) Continuous service shall for the purpose of this rule, mean uninterrupted service during the period commencing from the date an employee last joined the service of the Institute (or the dissolved companies defined under Section 2(1) (d) of the Cost

Accountants Act, 1959), to the date of termination of his service and shall include period on probation and service which is interrupted by leave, lay off strike, lockout or cessation of work not due to any fault of the employee concerned but shall not include any period of leave without pay and any period of service rendered as casual or as an apprentice.

- (iv) Gratuity shall also be payable to re-employed personnel. In such case, the five years continuous service would be counted from the date of joining on his present appointment.
- (v) Eligibility and calculation of the Gratuity amount will be as per the Payment of Gratuity Act, 1972.
- (vi) The Institute is maintaining its Gratuity fund with Life Insurance Company Limited since the year 2007 through "The Institute of Cost Accountants of India - Employees Gratuity Trust Fund". All employees under the permanent pay roll of the Institute posted at Headquarters, Kolkata, Delhi Office, Centre of Excellence, Regional Council and Chapters are covered with the Employees Gratuity Trust Fund.
- (vii) The Institute shall have no liability whatsoever in respect of any income tax, super tax or other taxes that may be payable in respect of the amount of gratuity payable to an employee and if so required under any statute or regulation for the time being in force, the Institute shall have full rights to deduct such taxes from the amount of gratuity and remit the taxes so deducted to the appropriate Government or authority.
- (viii) Any amount due to the Institute from an employee at the time of termination of his employment for any reason, shall be adjusted against the amount of gratuity that may be payable to him under these rules.
- (ix) No employee shall be entitled to transfer, assign, mortgage or charge his claim for gratuity or any part thereof and any such transaction shall be deemed to be void. The Council shall not recognize nor shall it be bound by any notice of such transfer, assignment, mortgage or charge and on receipt by the Institute or any such notice, the employee concerned shall be liable to disciplinary action which may entail the forfeiture of his eligibility to receive such gratuity.
- (x) Every employee of the Institute on becoming a permanent employee shall nominate a beneficiary to whom the gratuity amount shall be payable in the event of his death. An employee can, thereafter, change the beneficiary by submitting a fresh nomination form.
- (xi) In the event of death of the employee, the amount of gratuity payable shall be paid to the beneficiary nominated by him. In case, no nomination was made by the employee, the amount of gratuity due shall be paid to the legal heir of the employee, on production of succession certificate. The legal heir of the said employee will be the ultimate beneficiary.

CHAPTER-9

CONDUCT RULES

Conduct

93. Every employee of the Institute shall maintain at all times absolute honesty, integrity and devotion and due diligence to duty, do his best to achieve the objectives set by the Institute, and do nothing which is unbecoming of an employee of the Institute or that may tarnish the reputation of the Institute.
94. Every employee of the Institute shall take all possible steps to ensure the integrity and devotion to duty of all employees for the time being under his control and authority.
95. No employee shall, in discharge of his official duties, deal with any matter or give or sanction any contract to any person, if any member of his family is employed with that person, without referring every such matter or contract for the instructions of his superior authority and the matter or the contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.
96. Every employee of the Institute shall take all possible steps to ensure and protect the interest of the Institute as laid down under the notified Act, Rules, Regulations and Orders issued by the Competent Authority.

Misconduct

97. Without prejudice to the generality of the term 'misconduct', the following acts of omission and commission shall be treated as misconduct:
 - (i) Theft, fraud, misappropriation in connection with the property, resources or facilities of the Institute or any other person's property within Institute premises.
 - (ii) Taking or giving bribes or any illegal gratification in the course of official duty or within Institute premises.
 - (iii) Taking or giving dowry or abetting the taking or giving of dowry.
 - (iv) Furnishing false information regarding name, age, father's name, qualifications, or previous service or any other matter germane to the employment at the time of employment or during the course of employment.
 - (v) Awarding any contract to any undertaking or to any other person by an employee, without prior disclosure to and approval of the superior authority, where any member of his family or near relative is employed in that undertaking or with that person.

- (vi) Willful damage to Institute's property or willful tampering with any safety device within Institute premises installed for security of the Institute's property, premises or life of its personnel, students and members as well as members of public.
- (vii) Willful neglect of work calculated to cause or causing great financial damage, great disruption of work or great damage to reputation of the Institute.
- (viii) Commission of any criminal act or act amounting to an offence involving moral turpitude within Institute premises or conviction by a court of law for any offence involving moral turpitude.
- (ix) Insubordination or disobedience of any lawful and reasonable official orders of superiors of an employee.
- (x) Gambling, drunkenness, riotous behaviour or assaulting an employee, member or council member within the Institute premises.
- (xi) Willful falsification, defacement or destruction of any records or documents of the Institute.
- (xii) Bringing or using any lethal or dangerous weapons or any prohibited article within Institute premises without permission of the President/ Secretary.
- (xiii) Not abiding by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being.
- (xiv) Under the influence of any intoxicating drink or drug during the course of his duty; or consuming any intoxicating drink or drug in public place; or appearing in public place in a state of intoxication.
- (xv) Late attendance or early leaving on more than five times in a month amounting to be declared as "habitually late/unpunctual".
- (xvi) Absence without leave or over-staying the sanctioned leave without sufficient grounds.
- (xvii) Habitual negligence or neglect of work or any act of gross negligence.
- (xviii) Threatening or intimidating any employee(s) in relating to the working of the Institute.
- (xix) Unauthorized communication or disclosure of information relating to the business or any matter of the Institute which may come to his knowledge in the course of his employment.

- (xx) Willful falsification, defacement or destruction of the personal records or any other records of the Institute.
- (xxi) Levelling false allegations against any employee(s), Member or Council Member of the Institute orally or in writing.
- (xxii) Misbehaving with the Institute's employees, students, members, or with the public in the Institute's premises.
- (xxiii) Non-performance/poor performance as reported in the performance appraisal report of the employee.
- (xxiv) Taking part, directly or indirectly, either himself or through any other person, in issuing manifestoes, letters or circulars or canvassing support for any candidate in connection with the election to the Council, Regional Councils or Chapters of the Institute.

Prohibitions

Disclosure of Property / Assets

98. Every employee on his first appointment and thereafter as on 31st March every year shall submit a return of his assets and liabilities giving full particulars regarding
- e. The immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his name or on behalf of any member of his family or in the name of any other person.
 - f. Shares, Debentures, Bonds and Cash including Bank Deposits inherited by him or similarly owned or acquired or held by him;
 - g. Other movable property like gold, silver, diamond, other precious metals and motor vehicles inherited by him or similarly owned or acquired or held by him; and
 - h. Debts and other liabilities incurred by him directly or indirectly.
99. No employee shall except without the previous knowledge of the Institute acquire or dispose of any immovable property, or motor vehicle, by lease, mortgage, purchase, sale, gift or otherwise either in his name or in the name of any member of his family. Previous sanction of the HoD (HR) shall be obtained by the employee if any such transaction is
- 1. With a person having official dealings with him or the Institute.
 - 2. Otherwise than through a regular or reputed dealer.
100. Institute reserves its right to order any employee to furnish such a return on any date other than 31st March every year along with the details of means or source by which it has been acquired.

Acceptance of Gifts/Favours

101. No employee shall accept or permit any member of his family to accept any gift the value of which exceeds Rs. 1500/- from any person/organization with whom the Institute is officially connected for any business.

Provided that when more than one gift has been received from the same, person or organization within a period of 12 months, the aggregate value of which exceeds Rs.3000/- the employee shall report the matter to the appointing authority.

Note: The expression 'gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantage when provided without the specific knowledge of the Institute but does not include a causal meal, car lift or other hospitality received as a matter of common courtesy.

102. No employee will have any personal dealing with any person or organization or undertaking with which the Institute has any official dealing and no employee shall ask for or solicit any favour from such person, organization or undertaking, either directly or indirectly through some other person.

Private Trade or Employment

103. No employee shall, except with the previous sanction in writing of appropriate authority, engage himself directly or indirectly in any trade or business or undertake any assignment having pecuniary benefit.

Provided that an employee may, without such sanction, undertake honorary work of a social or charitable nature or occasional work of an academic, literary, artistic or scientific character and accept payment there for subject to previous approval of the appointing authority.

Canvassing for Election

104. No employee shall take part, directly or indirectly, either himself or through any other person, in issuing manifestoes, letters or circulars or canvassing support for any candidate in connection with the election to the Council, Regional Councils or Chapters of the Institute.

105. A cooling period of 4 years should exhaust for an employee to contest for election in the Institute whether it is due to resignation or dismissal or retirement.

Joining any organization prejudicial to the interests of the Nation

106. No employee shall join or continue to be a member of an organization or outfit or Association the activities or the objects of which are prejudicial to the interests of the sovereignty and integrity of India or public order or morality.

107. No employee shall effect an adverse criticism of any policy or action of the Central or State Government or of the Institute or which is capable of embarrassing the relations between the Institute and the Government or the general public.

Other Matters

108. An employee against whom any legal proceeding is instituted for the recovery of any debt due from him or who applies to be or is adjudged or declared insolvent shall forthwith report the full facts of the proceedings to the appointing authority.

109. No employee shall, save in the ordinary course of business with a bank, the life Insurance Corporation of India or a firm of standing, borrow money from or lend money to or otherwise place himself under pecuniary obligation to any person with whom he has or is likely to have official dealings or permit any such borrowings, lending or pecuniary obligation in his name or for his benefit or for the benefit of any member of his family.

110. No employee of the Institute in his personal capacity guarantee the pecuniary obligations of another person or agree to indemnify in such capacity another person from loss except with the prior permission from the competent authority(s).

111. No employee shall except with the previous sanction of the competent authority or except in bonafide discharge of his duties participate in any Radio/T.V. broadcast or contribute any article in his own name or in the name of any other person to any newspaper or periodical or make public or publish or cause to be published or pass out to any other person any information or document that may come into his possession in his official capacity or stealthily.

112. No employee shall except with the previous sanction of the Institute publish or cause to be published any book as an author. However, no such sanction is required if such publications are purely of a literary, artistic, scientific professional, cultural, educational or social nature.

Prohibition of Sexual Harassment of Women at Workplace

113. No employee/officer shall indulge in any act of sexual harassment of any woman at workplace and every officer who is in-charge of a workplace or HoD shall take appropriate steps to prevent sexual harassment to any woman at the workplace.

114. Any act of sexual harassment at the workplace shall be treated as a misconduct and handled in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

CHAPTER - 10

DISCIPLINARY & APPEAL PROCEDURE

Suspension

115. The provisions governing suspension of a permanent employee in the Institute shall be as under:
- (i) The appointing authority or any other authority empowered in that behalf by the appointing authority, by general or special order, may place an employee under suspension-
 - a. where a disciplinary proceeding against him is contemplated or is pending; or
 - b. where, in the opinion of the authority aforesaid, he has engaged himself in activities prejudicial to the interest of the security of the State; or
 - c. where a case against him in respect of any criminal offence is under investigation, inquiry or trial:
 - (ii) An employee shall be deemed to have been placed under suspension by an order of appointing authority –
 - a. With effect from the date of his detention, if he is detained in custody, whether on a criminal charge or otherwise, for a period exceeding forty-eight hours;
 - b. with effect from the date of his conviction, if, in the event of a conviction for an offence, he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.
 - (iii) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee under suspension is set aside in appeal or on review under these provisions and the case is remitted for further inquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal, removal or compulsory retirement and shall remain in force until further orders.
 - (iv) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee is set aside or declared or rendered void in consequence of or by a decision of a Court of Law and the disciplinary authority, on a consideration of the circumstances of the case, decides to hold a further inquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed, the employee shall be deemed to have been placed under suspension by the Appointing Authority from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.

- (v) An order of suspension made or deemed to have been made under this chapter may at any time be modified or revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.
- (vi) An order of suspension made or deemed to have been made shall continue to remain in force until it is modified or revoked by the authority competent to do so.
- (vii) Any employee aggrieved by the order of his suspension may prefer an appeal to the Appellate Authority, within 10 days from the date of issue of order. The Appellate Authority shall, after examining the relevant records, may confirm or revoke the suspension of the employee. The decision of the Appellate Authority shall be final & binding.

Subsistence Allowance

116. An employee under suspension shall be entitled to draw a subsistence allowance equal to 50 percent of the basic pay last drawn plus DA & HRA provided the disciplinary authority is satisfied that the employee is not engaged in any other employment of business or profession or vocation.
117. If the period of suspension exceeds six months, the amount of subsistence allowance may be increased to 75 percent with the approval of the disciplinary authority.
118. If the period of suspension is prolonged because the departmental enquiry against him could not be completed within six months due to the reasons solely attributable to the employee, then his subsistence allowance will be reduced to 25 percent with the approval of disciplinary authority.

Penalties

119. For committing any misconduct, an employee may be imposed with any penalty after providing him with sufficient opportunity and after following due procedure as laid down hereunder. The following penalties may, for good and sufficient reasons and as he rein after provided, be imposed on an employee, namely:-

Minor Penalties –

- (i) censure;
- (ii) with holding of increments of pay;
- (iii) with holding of his promotion;
- (iv) recovery from his pay of the whole or part of any pecuniary loss caused by him to the Institute by negligence or breach of orders;

Major Penalties –

- (i) reduction to a lower time-scale of pay, grade, or post for a period to be specified in the order of penalty not exceeding three years, without cumulative effect and not adversely affect his retirement benefits;
- (ii) compulsory retirement;
- (iii) removal from service which shall not be a disqualification for future employment under the Institute;
- (iv) dismissal from service which shall ordinarily be a disqualification for future employment under the Institute.

Explanation.—

The following shall not amount to a penalty within the meaning of this rule, namely:—

- (i) withholding of increments for pay of an employee on account of unsatisfactory performance or for his failure to pass any departmental test/examination;
- (ii) non-promotion of an employee, whether in a substantive or officiating capacity, after consideration of his case, to a grade or post for promotion to which he is eligible;
- (iii) reversion of an employee officiating in a higher grade, or post to a lower grade or post, on the ground that he is considered to be unsuitable for such a higher grade or post or on any administrative ground unconnected with his conduct;
- (iv) replacement of the services of an employee whose services had been borrowed from a Government or an authority under the control of a Government, at the disposal of the Government or the authority from which the services of such employee had been borrowed;
- (v) compulsory retirement of an employee in accordance with the provisions relating to his superannuation or retirement;
- (vi) termination of the services—
 - a. of an employee appointed on probation, during or at the end of the period of his probation, in accordance with the terms of his appointment or the rules and orders governing such probation; or
 - b. of a temporary, part-time, casual or contractual employee; or
 - c. of an employee, employed under an agreement, in accordance with the terms of such agreement.

120. The disciplinary authority or any other authority empowered by it by general or special order, may institute disciplinary proceedings against any employee.

121. Whenever the disciplinary authority is of the opinion that there are sufficient grounds for inquiring into the truth of any imputation of misconduct against an employee, it may itself inquire into, or appoint an outside authority to inquire into the truth thereof. The Inquiring Authority so appointed by the Disciplinary Authority shall be either an employee senior to the delinquent employee or a retired employee of the Institute or of government or a retired judge not below the rank of a district judge.

Provided that for sake of convenience and early disposal, the inquiring authority so appointed should, as far as feasible, be from the place of posting of the delinquent employee.

Provided further that where there is a complaint of sexual harassment by a female employee such complaint is to be dealt according to the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 or amendments made thereto.

122. Based on the preliminary inquiry held, the disciplinary authority shall draw up –

- (i) the substance of the imputations of misconduct or misbehaviour into definite and distinct articles of charge;
- (ii) a statement of the imputations of misconduct or misbehaviour in support of each article of charge, which shall contain –
 - a) a statement of all relevant facts including any admission or confession made by the employee;
 - b) a list of documents by which and a list of witnesses by whom, the articles of charge are proposed to be sustained.

123. Where it is decided to hold an enquiry, the employee shall be permitted to examine the relevant documents, cite witnesses on his behalf, and engage a Defence Assistant to help him who shall not be a lawyer.

124. Every inquiry shall be completed within a period not exceeding 120 days from the date of issue of charge sheet. After examining the Inquiry Report, the Disciplinary Authority shall pass its final order in the matter within a period not exceeding 30 days.

125. Any employee aggrieved by the Order of the Disciplinary Authority may prefer an appeal to the Appellate Authority, within one month from the date of issue of order by the Disciplinary Authority. The Appellate Authority shall, after giving reasonable opportunity to both the parties of being heard, set aside, reduce, confirm or enhance the penalty or remit the case to the authority which imposed the penalty with such directions as it may deem fit in the circumstances of the case. The decision of the Appellate Authority shall be final & binding.

CHAPTER - 11

REPEAL AND SAVING

126. With the issue of these Terms and Conditions of Service of Employees, all the existing Rules, Regulations, Notifications, Orders and Circulars, etc. issued by the Institute, from time to time, governing the pay, allowances, and other service conditions in respect of its employees shall stand repealed.
127. Notwithstanding the repeal of the existing Rules, Regulations, Notifications, Orders, Circulars, etc., issued by the Institute, anything done or action taken or directions given thereunder in respect of any employee(s) in so far as it is not inconsistent with these terms and conditions, shall be deemed to have been done under the corresponding provisions of these terms and conditions, and shall continue to be in force, unless modified or withdrawn.

Powers, duties, and functions of Secretary and Other Employees

Powers and Duties of the Secretary

The Secretary will carry out the administrative functions of the Institute as its Chief Executive Officer. The Secretary will exercise such powers and perform such duties and functions as are assigned to him under the CWA Act, 1959 and the rules and regulations framed thereunder.

Powers and Duties of Director (Discipline) and Joint Directors (Discipline)

The Director (Discipline) and Joint Directors (Discipline) will exercise such powers and perform such duties and functions as are assigned to them under the CWA Act, 1959 and the rules and regulations framed thereunder.

Powers and Duties of Other Employees

All other employees will exercise such powers and perform such duties and functions as are assigned to them by the Council or any other authority as the Council may decide.

APPENDIX-II

(A) PAY SCALES FOR THE EXISTING EMPLOYEES

Sno.	Designation	Pay Scale		
		Level	Pay Scale	Entry
1	Secretary	18	250000	250000
2	Additional Secretary	15	182200 - 224100	182200
3	Senior Director	14	144200 - 218200	144200
4	Director	13A	131100 - 216600	131100
5	Additional Director	13	123100 - 215900	123100
6	Joint Director	12A	78800 - 209200	83600
7	Deputy Director	12	78800 - 209200	78800
8	Asstt. Director/Asstt. Director (S)	11	67700 - 208700	67700
9	Senior Officer	9	53100 - 167800	53100
10	Officer	7	44900 - 102800	44900
11	Sr. Asstt. Cum Computer Operator/ Stenographer / SRA Grade I/Assistant Administrative Officer (AAO)	6	35400 - 112400	35400
12	Asstt. Cum Computer Operator/ Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA / Superintendent	4	25500 - 81100	25500
13	Record Asstt./Sr. Electrician/ Data Entry Operator/ Dy. Superintendent	3	21700 - 69100	21700
14	Sr. Coordinator/ Electrician/Sr. Darwan /Asst. Superintendent	2	19900 - 63200	19900
15	Coordinator	1	18000 - 56900	18000
16	Asst. Coordinator	1A	15000 - 49000	15500
17	Asst. Grade - I	1B	13900 - 43900	13900
18	Asst. Grade - II	1C	12900 - 40800	12900
19	Asst. Grade - III	1D	11800 - 37600	11800
20	Attendant	1E	10700 - 33700	10700
21	Jr. Attendant	1F	8900 - 28200	8900

(B) PAY SCALES FOR THE FUTURE EMPLOYEES

**This pay scale is applicable to the future employees through recruitment only*

Sno.	Designation	Revised Pay Scale		
		Level	Pay Scale	Entry
1	Secretary	16	205400 – 224400	205400
2	Additional Secretary/ Chief Director	15	182200 – 224100	182200
3	Joint Secretary / Senior Director	14	144200 – 218200	144200
4	Director	13A	131100 – 216600	131100
5	Additional Director	13	123100 – 215900	123100
6	Deputy Secretary /Joint Director	12	78800 – 209200	78800
7	Under Secretary / Deputy Director	11	67700 – 208700	67700
8	Assistant Secretary / Assistant Director	10	56100 – 177500	56100
9	Senior Officer	8	47600 – 151100	47600
10	Officer	7	44900 – 142400	44900
11	Sr. Asstt. Cum Computer Operator/Stenographer / SRA Grade I/Assistant Administrative Officer (AAO)	6	35400 – 112400	35400
12	Asstt. Cum Computer Operator/Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA Grade II/Superintendent	4	25500 – 81100	25500
13	Record Asstt./Sr. Electrician/ Data Entry Operator/ Dy. Superintendent	3	21700 – 69100	21700
14	Sr. Coordinator/ Electrician/Asstt. Superintendent	2	19900 – 63200	19900
15	Coordinator	1	18000 – 56900	18000
16	Asst. Coordinator	1A	15000 – 49000	15500
17	Asst. Grade - I	1B	13900 – 43900	13900
18	Asst. Grade - II	1C	12900 – 40800	12900
19	Asst. Grade - III	1D	11800 – 37600	11800
20	Attendant	1E	10700 – 33700	10700
21	Jr. Attendant	1F	8900 – 28200	8900

ALLOWANCES OTHER THAN DA & HRA

A. Conveyance (Transport) Allowance

Level	Employees posted in (*) Cities (Rs.)	Employees posted at all other Places (Rs. per month)
14 and above	15750 +DA	7875+DA
11 & 13A	7200 + DA	3600 + DA
7 to 10	3600 + DA	1800 + DA
1F to 6	1350 + DA	900 + DA

*Ahmedabad, Bengaluru, Chennai, Coimbatore, Delhi, Ghaziabad, Greater Mumbai, Hyderabad, Indore, Jaipur, Kanpur, Kochi, Kolkata, Calicut, Lucknow, Nagpur, Patna, Pune, Faridabad, Gurgaon, Noida and Surat.

Note: Conveyance (Transport) Allowance will not be admissible for the calendar month(s) wholly covered by leave, tour, or training. However, it may be granted during such training at the station of posting where no such facility is provided.

B. Festival Allowance (per annum)

Payable to all employees upto the level 6 at the rates approved by the Government of India as Non-productivity Bonus for each year. The methodology for computation of eligible amount shall be as per the guidelines issued by the Government.

C. Newspaper Allowance

Reimbursement of expenses per month for purchase of Newspaper/Journals/Periodicals at residence will be made to the different categories of Senior Officials at the following rates:

Designation	Amount (in Rs.)
Secretary	2200
Additional Secretary	1750
Sr. Director	1200
Director	1000
Addl. Director	950
Jt. Director	850
Dy. Director	750

- D.** Reimbursement of Incidental expenses on assigning of official duties on Saturdays/ Sundays/ Holidays with the approval of the concerned HOD,

Level	(Rs. per day of minimum 4 hours)
16 & above	2500
15	2000
14	1800
13A	1600
13	1400
12A	1200
12	1000
10 & 11	750
8 & 9	700
Upto 7	500

- E. Mobile Reimbursement**

Level	Amount in Rs. (Per month)
12A & above	2000, subject to actual expenditure incurred
7 to 12	700, subject to actual expenditure incurred

MEDICAL BENEFITS

A. Annual Limits for Reimbursement (Amount in Rupees)

Level	Doctor consultancy, Cost of medicine, etc. & Pathological	Hospitalization for self & family
16 & above	50,000	3,60,000
15	44,000	3,00,000
14	40,000	2,70,000
13A	38,000	2,55,000
13	36,000	2,40,000
12A	34,000	2,25,000
12	32,000	2,10,000
10 & 11	28,000	1,95,000
8 & 9	26,000	1,80,000
Upto 7	22,000	1,50,000

B. Critical Illness Benefit Scheme:

The Critical Illness Benefit Scheme will be applicable for the Senior Officials and their dependent family members during their lifetime having no pre-existing disease with effect from April 1, 2011 subject to the following limits.

Designation	Limits during Life Time for Self & Family (Rs.)
Secretary	1500000
Addl. Secretary	1300000
Director and Sr. Director	1200000
Dy. Director/Dy. Secretary to Addl. Director	1000000
Sr. Officer or equivalent upto Asstt. Director or equivalent	800000
Junior Peon or equivalent upto Officer or equivalent	600000

APPENDIX-V**TRAVELLING ALLOWANCE ON TOUR****(Amount in Rupees) plus taxes as applicable**

Level	Hotel Expenses	DA for A Class Cities	DA for B+ Class Cities	DA for all Other Cities
16 and above	As admissible to Central Council Members			
15	7000	1300	1000	800
14	6500	1300	1000	800
13A	6000	1300	1000	800
13	4000	750	750	750
12A	3500	700	700	700
12	3000	600	600	600
11	2500	500	500	500
9	2250	500	500	500
7	2000	500	500	500
6	1500	500	500	500
4	1200	500	500	500
Upto 3	1000	500	500	500

Note: For employees upto level 15, the aforesaid ceilings may be relaxed under unavoidable circumstances with the approval of the Secretary.

ALLOWANCES ON TRANSFER**APPENDIX-VI**

In case of Travel on Transfer, involving change of station, travelling allowance shall be admissible that includes the following components:

- (i) Travel entitlement for self and family: In same class in which he is entitled to the new station.
- (ii) Composite Transfer and packing Grant (CTG): (a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms. From each other.
- (iii) Reimbursement of charges on transportation of personal effects reimbursement of charges on transportation of conveyance.

Level	Distance by Train	Distance by Road
12 and above	6000 kgs of goods train or equivalent amount if taken by flight	Rs. 50 per km
6 to 11	6000 kgs of goods train	Rs. 50 per km
5	3000 kgs of goods train	Rs.25 per km
4 and below	1500 kgs of goods train	Rs.15 per km

RECRUITMENT & PROMOTION POLICY**APPENDIX-VII**

Sno.	Name of the Post	Approved No. of Post(s)	Method of the Filing up of the Posts
1	Secretary	01(2024) Subject to variation, dependent upon functional requirements	By Promotion/ Contract/Direct Recruitment
2	Additional Secretary	02(2024) Subject to variation, dependent upon functional requirements	By Promotion/ Contract/Direct Recruitment
3	Senior Director	04(2024) Subject to variation, dependent upon functional requirements	By Promotion
4	Director	08(2024) Subject to variation, dependent upon functional requirements	By Promotion /Contract/Direct Recruitment
5	Additional Director	12(2024) Subject to variation, dependent upon functional requirements	By Promotion failing which by Direct Recruitment
6	Joint Director	16(2024) Subject to variation, dependent upon functional requirements	By Promotion failing which by Direct Recruitment
7	Deputy Director	15(2024) Subject to variation, dependent upon functional requirements	By Promotion failing which by Direct Recruitment

Sno.	Name of the Post	Approved No. of Post(s)	Method of the Filing up of the Posts
8	Assistant Director/ Assistant Director (S)	16(2024) Subject to variation, dependent upon functional requirements	50% of the Posts to be filled up by Promotion failing which by Direct Recruitment and 50% of posts the shall be filled up by Direct Recruitment.
9	Senior Officer	20(2024) Subject to variation, dependent upon functional requirements	By Promotion failing which by Direct Recruitment
10	Officer	30(2024) Subject to variation, dependent upon functional requirements	50% of the Posts to be filled up by Promotion failing which by Direct Recruitment and 50% of the posts shall be filled up by Direct Recruitment.
11	Sr. Asstt. Cum Computer Operator/Stenog rapher/SRA Grade I/Assistant Administration Officer (AAO)	23(2024) Subject to variation, dependent upon functional requirements	By Promotion
12	Asstt. Cum Computer Operator/Recept ionist cum Tel. Operator/Sr. Data Entry Op./SRA/Superi ntendent	13(2024) Subject to variation, dependent upon functional requirements	By Promotion
13	Record Asstt./Sr. Electrician/Data Entry Operator/Dy. Superintendent	08(2024) Subject to variation, dependent upon functional requirements	By Promotion

Sno.	Name of the Post	Approved No. of Post(s)	Method of the Filing up of the Posts
14	Sr. Coordinator/Electrician/Sr. Darwan/Asst. Superintendent	08(2024) Subject to variation, dependent upon functional requirements	By Promotion
15	Coordinator	19(2024) Subject to variation, dependent upon functional requirements	90% Direct Recruitment 10% by Promotion
16	Assistant Coordinator/Junior Peon	19(2024) Subject to variation, dependent upon functional requirements	By Absorption/Promotion
17	Asst. Grade I	12(2024) Subject to variation, dependent upon functional requirements	By Absorption/Promotion
18	Asst. Grade II	09(2024) Subject to variation, dependent upon functional requirements	By Absorption/Promotion
19	Asst. Grade III	09(2024) Subject to variation, dependent upon functional requirements	By Absorption/Promotion
20	Attendant	14(2024) Subject to variation, dependent upon functional requirements	By Absorption/Promotion
21	Jr. Attendant	12(2024) Subject to variation, dependent upon functional requirements	By Absorption

Note:

- 1) The eligibility for promotion to various posts and the eligibility for direct recruitment to various posts are given in Appendix VII-A and Appendix VII-B respectively.
- 2) The posts at S.No. 16 to 21 (level 1A-1F) shall be abolished as and when these fall vacant. Henceforth there shall be no fresh recruitment against posts at any of these levels. Unavoidable functional requirements shall be met engaging persons on outsourcing basis.

ELIGIBILITY FOR PROMOTION TO VARIOUS POSTS

S.i.No.	Name of the Post	Eligibility for Promotion
1	Secretary	Minimum 5 years' service in the position of Additional Secretary / Chief Director
2	Additional Secretary	Minimum 5 years' service in the position of Senior Director
3	Senior Director	Minimum 5 years' service in the position of Director
4	Director	Minimum 5 years' service in the position of Additional Director
5	Additional Director	Minimum 5 years' service in the position of Joint Director
6	Joint Director	Minimum 5 years' service in the position of Deputy Director
7	Deputy Director	Minimum 3 years' service in the position of Assistant Director, if professionally qualified; else minimum 6 years' service in the position of Assistant Director
8	Assistant Director	Minimum 3 years' service in the position of Senior Officer, if professionally qualified; else minimum 6 years' service in the position of Senior Officer.
9	Senior Officer	Minimum 3 years' service in the position of Officer, if professionally qualified; else minimum 6 years' service in the position of Officer.
10	Officer	Minimum 6 years' service in the position of Senior Assistant Cum Computer Operator with minimum qualification of Graduation from UGC recognized University.
11	Sr. Asstt. Cum Computer Operator/Stenographer/SRA Grade I/Assistant Administration Officer (AAO)	Minimum 6 years' service in the position of Assistant Cum Computer Operator with minimum qualification of Graduation from UGC recognized University. Minimum 6 years' service in the position of SRAP with minimum qualification 8th Standard.
12	Asstt. Cum Computer Operator/Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA/Superintendent	Minimum 6 years' service in the position of Data Entry Operator with minimum qualification of Graduation from UGC recognized University. Minimum 6 years' service in the position of Record Asstt. with minimum qualification of 8th Standard.
13	Record Asstt./Sr. Electrician/Data Entry Operator/Dy. Superintendent	Minimum 6 years' service in the position next below level with minimum qualification of 8th Standard.

S.i.No.	Name of the Post	Eligibility for Promotion
14	Sr. Coordinator/Electrician/Sr. Darwan/Asst. Superintendent	Minimum 6 years' service in the position next below level with minimum qualification of 8th Standard.
15	Coordinator	Minimum 6 years' service in the position next below level with minimum qualification of 8th Standard.

ELIGIBILITY FOR DIRECT RECRUITMENT /SHORT TERM CONTRACT TO VARIOUS POSTS

Sno.	Name of the Post	Essential Qualification	Desirable Qualification	Minimum Experience	Maximum Age Limit
1	Secretary	- FCMA	ACS/FCS ACA/FCA LLB/PhD	25 years, incl. 5 years in level 14 & above of 7 th CPC or equivalent	55 years
2	Additional Secretary / Chief Director	- FCMA	ACS/FCS ACA/FCA LLB/PhD	20 years, incl. 3 years in level 14& above of 7 th CPC or equivalent	50 years
3	Director	- FCMA; or - Full time MBA, MCA or LLB or equivalent as per requirement of the job as decided by the council.	ACS/FCS ACA/FCA /PhD	18 years, incl. 3 years in level 13& above of 7 th CPC or equivalent	50 years
4	Joint Director	FCMA; or - Full time MBA, MCA or LLB or equivalent as per requirement of the job as decided by the council.	ACS/FCS ACA/FCA /PhD	15 years, incl. 3 years in level 11& above of 7 th CPC or equivalent	45 years
5	Deputy Director	- ACMA/FCMA; or - Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal	ACS/FCS ACA/FCA	10 years, incl. 5 years in level 10& above of 7 th CPC or equivalent	40 years

Sno.	Name of the Post	Essential Qualification	Desirable Qualification	Minimum Experience	Maximum Age Limit
6	Assistant Director	- ACMA/FCMA; or - Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal	ACS/FCS ACA/FCA	7 years, incl. 2 years in level 8 & above of 7 th CPC or	35 years
8	Senior Officer	- ACMA/FCMA; or - Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal	ACS/FCS ACA/FCA	4 years, incl. 1 year in next below level 7 th CPC or equivalent	30 years
9	Officer	- ACMA/FCMA; or - Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal	ACS/FCS ACA/FCA	3 years	25 years
10.	Sr. Asstt. Cum Computer Operator/Stenographer/SRA Grade I/Assistant Administration Officer (AAO)	****(2024) Subject to variation, dependent upon functional requirements			
11.	Asstt. Cum Computer Operator/Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA/Superintendent	****(2024) Subject to variation, dependent upon functional requirements			

Sno.	Name of the Post	Essential Qualification	Desirable Qualification	Minimum Experience	Maximum Age Limit
12.	Record Asstt./Sr. Electrician/Data Entry Operator/Dy. Superintendent	***Subject to variation, dependent upon functional requirements			
13.	Sr. Coordinator/Electrician/Sr. Darwan/Asst. Superintendent	*** Subject to variation, dependent upon functional requirements			
14.	Coordinator	*** Subject to variation, dependent upon functional requirements			

Notes:

1. Every candidate should possess only relevant experience for prescribed minimum years, including in the prescribed level of 7th Central Pay Commission or equivalent in Professional Institutes/ University/Educational Institutes/Government/Industry and/or other Service Sectors.
2. Equivalence of degree obtained through ODL and Online mode with degree obtained through conventional mode.
3. The Regulation 22 of the University Grants Commission (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 stipulates as under; "Equivalence of qualification acquired through Conventional or Open and Distance Learning and Online modes.- Degrees at undergraduate and postgraduate level in conformity with UGC notification on Specification of Degrees, 2014 and post graduate diplomas awarded through Open and Distance Learning mode and/or Online mode by Higher Educational Institutions, recognised by the Commission under these terms and conditions, shall be treated as equivalent to the corresponding awards of the Degrees at undergraduate and postgraduate level and post graduate diplomas offered through conventional mode."

Appraisal form

Part-1

Name :

Designation :

Department :

Date Of Joining In Present Department :

Job Responsibilities :

(in 100 words)

Special Assignments (if any) :

(in 100 words)

PART-2 (to be filled by concerned employee)

Key performance areas	Technical				Behavioural				
	Target Oriented	Job Knowledge	> Or = 99% Quality	Problem Solving Ability	Communication	Team Work	Learning Ability	Interpersonal Skills	Initiative
Rating									

Training Required

Part 3 (to be filled by Reporting Officer)

Rating									
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Part 4 (to be filled by Reporting Officer)

Comment	
Training Recommended (If any)	
Recommendation (If any)	

Part 5 (to be filled by Reviewer)

Overall Rating

Part 4 (to be filled by Reporting Officer)

Comment	
Recommendation (If any)	

TRANSFER POLICY

APPENDIX-VIII

The following transfer policy will be applicable to employees of the Institute.

1. There should be job rotation for all the employees after every 3 to 5 years within the Department, Directorate, Centres of Excellence, Regional Office, or Chapter, wherever feasible.
2. As per work exigencies/requirement of the Institute, any employee can be transferred even if he has served less than 3 years in a Department, Directorate, Centre of Excellence, Regional Office, or Chapter.
3. Wherever feasible, the specific qualification and experience of the employee should be considered before transferring him to a specific Department.
4. Employees attaining the age of 58 years can be transferred within the same station of their posting.
5. Physically handicapped employees or those suffering from any critical illness should be transferred within the same station of their posting.
6. If both husband and wife are working in the Institute, efforts will be made to adjust them in the same station. However, they should not be kept in the same Department. On promotion such employees can be posted to required place for administrative convenience.
7. In case of outstation transfer, an employee shall be entitled for transfer TA/DA as per approved rates.
8. No TA/DA shall be given if the transfer is done at the request of the employee himself or on account of compelling administrative reasons mentioned below. However, they shall be entitled for joining time as indicated hereunder.
 - a. A complaint established through a preliminary enquiry.
 - b. Failure to comply with the specific direction of the Reporting Authority.
 - c. Employees whose performance is found to be unsatisfactory/poor.
9. Employees transferred within the same district will be given 2 days joining time and for other outstation transfer, joining time will be of 7 days, excluding holidays and weekly off.
10. All cases of transfer for employees of the level upto Assistant Director shall be approved by the Secretary and for Deputy Director & above, by the President on recommendations of the Secretary.

Modified Assured Career Progression

- a). The Scheme would be known as "MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS) FOR THE INSTITUTE OF COST ACCOUNTANTS OF INDIA EMPLOYEES.
- b). There shall be three financial upgradations under the MACPS, counted from the direct entry grade on completion of 10, 20 and 30 years of regular service respectively. Financial upgradation under the Scheme will be admissible whenever a person has spent 10 years continuously in the same level.
- c). The Scheme is applicable to all the confirmed Employees of THE INSTITUTE OF COST ACCOUNTANTS OF INDIA.
- d). Executive Committee shall consider the case for grant of financial upgradations under the MACP Scheme.
- e). The financial upgradations under the MACPS would be admissible up-to the highest level of Rs. 10,000 / similar position.
- f). The pay shall be raised by 3% of the total pay in the pay band and the level drawn before such up gradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same level as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher level than what is available under MACPS no pay fixation would be available and only difference of level would be made available.
- g). With regard to fixation of his pay on grant of promotion / financial upgradation under MACP Scheme, an Employees has an option to get his pay fixed in the higher post/ level either from the date of his promotion / upgradation or from the date of his next increment i.e. 1st July of the year. (Office order no. – 64/2011-2012).
- h). The level of same amount in different Pay Bands shall be treated as separate levels for the purpose of grant of upgradations under MACPS.
- i). Regular service for the purposes of the MACPS shall commence from the date of joining of a post in direct entry grade on a regular basis either on direct recruitment basis or on promotion basis. Service rendered on adhoc / contract basis before regular appointment on pre-appointment training shall not be taken into reckoning. And, benefits under the MACPS shall not be considered till the satisfactory completion of the probation period but shall be reckoned from the date of joining.
- j). On grant of financial upgradation under the Scheme, there shall be no change in the designation, classification or higher status. The MACPS contemplates merely placement on personal basis in the immediate higher Level /grant of financial benefits

only and shall not amount to actual/functional promotion of the employees concerned.

k). Financial upgradation under the MACPS shall be purely personal to the employee and shall have no relevance to his seniority position. As such there shall be no additional financial upgradation for the senior employees on the ground that the junior employee in the grade has got higher pay/level under the MACPS.

l). If a regular promotion has been offered but was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed as such an employee has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the employee subsequently refuses the promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.

m). Pay drawn in the pay band and the level allowed under the MACPS shall be taken as the basis for determining the terminal benefits in respect of the retiring employee.

n). If a financial up gradation under the MACPS is deferred and not allowed after 10 years in a level, due to Suspension / Misconduct / Penalty proceedings, etc., this would have consequential effect on the subsequent financial up gradation which would also get deferred to the extent of delay in grant of first financial up gradation.

o). In the matter of Suspension / Misconduct / Penalty proceedings, grant of benefit under the MACPS shall be subject to rules governing normal promotion. Such cases shall therefore, be regulated under the provisions of the Officers' / Staff Service Rules of THE INSTITUTE OF COST ACCOUNTANTS OF INDIA.

Voluntary Retirement Scheme

(Ref : DPE O.M. No. 2(32)/97-DPE(WC)/GL-XXII dated 5th May, 2000)

(I) Objective:

- i) To achieve optimum human resource utilization.
- ii) To improve the average age-mix of the employee.
- iii) To improve the overall skill and efficiency of the employee.
- iv) To downsize surplus and unproductive employees.
- v) In implementing the VRS scheme, management shall ensure that it is extended primarily to such employees whose services can be dispensed with without detriment to the Institute. Care shall be exercised to ensure that highly skilled and qualified staff is not given the option. As there shall be no recruitment against vacancies arising due to VRS, it is important that the Institute is not denuded of talent. The management of the Institute shall introduce the VRS with the approval of the Council. Under no circumstances shall grant of VRS be construed as a right.

(II) Eligibility:

- i) The employees must have been in regular service of the Institute continuously for not less than Ten (10) years
- ii) No employee whose continuance is considered essential for the Institute shall be permitted to be covered under the scheme.

(III) Procedure:

- i) The eligible employees who desire to seek Voluntary Retirement may apply to the competent authority through his/her Head of the Dept. in the prescribed format.
- ii) The decision of the competent Authority regarding the acceptance/rejection of the VR application shall be communicated to the employee within 30 (thirty) days of submission of the application.

(IV) Voluntary Retirement Benefits:

- i) A regular employee who is allowed to retire voluntarily by the competent authority shall be entitled for the following benefits.

Ex-gratia payment at the rate of thirty (30) days salary (Basic Pay+ DA) last drawn for every completed year of service or a part thereof OR emoluments(Basis + DA) multiplied by balance months of service left before normal date of retirement whichever is less. This compensation will be in addition to P.F., Gratuity and leave encashment as admissible on the date of retirement as per rules. For any period of residual service less than a year, benefit should be assessed proportionately.

- ii) For the purpose of calculation of ex-gratia, month will be calculated on the basis of 30 days.
- iii) Three months' notice pay as per applicable service conditions. This will, however, be subject to the condition that the total amount of Ex-gratia and three months' notice pay shall not exceed pay for the balance period of the employees' service till his superannuation.
- iv) Cash equivalent of Earned Leave standing to the credit of the employee as per the rules of the Institute subject to a maximum of 300 days EL. Unavailed Casual Leave may be encashed on pro-rata basis up to the date of relief of employee.
- v) Travel expenses for self and family for proceeding to hometown or to the place where he/she intends to settle in India as per his/her entitlement under TA Rules of the Institute.

V) Competent Authority:

- i) The competent authority to sanction Voluntary Retirement is the Executive Committee of the Council of the Institute.
- ii) The Executive Committee in consultation with the Council of the Institute may at any time withdraw, cancel, amend or modify any of the provision of the scheme.

VI) Miscellaneous:

- i) Application for Voluntary Retirement cannot be withdrawn after its acceptance is communicated to the employee concerned.
- ii) The vacancy caused by Voluntary Retirement Scheme shall stand abolished.
- iii) Employees availing VRS under the scheme shall not be eligible for re-appointment in the Institute.
- iv) The VR benefits under the Scheme shall be paid to the employee within sixty (60) days of acceptance of the Voluntary Retirement subject to clearance of all dues payable to the Institute by the employee concerned.
- v) If any employee is under criminal or disciplinary proceedings for recovery of any specified amount, the said amount shall be withheld from the amount of ex-gratia payment under the Voluntary Retirement Scheme. Only in the eventuality of his final exoneration, the said amount will be released in his favour.
- vi) Notwithstanding any of the aforesaid provisions, the scheme does not confer any right on any employee to have his request for Voluntary Retirement accepted by the management. The competent authority has the right/ discretion either to accept or reject the request of any employee for Voluntary Retirement, keeping in view the service record of the employee, the Institute's requirement and any other relevant factors in this regard.

APPLICATION FORM FOR VOLUNTARY RETIREMENT SCHEME

To

The Competent Authority

(Through proper channel)

Sub: Voluntary Retirement

Dear Sir,

I request that I may be permitted to retire voluntary from the services of the Institute under the Institute's Voluntary Retirement Scheme, 2013 which I have carefully read and understood the contents of the same.

I accept the terms and conditions stipulated in the Institute's Voluntary Retirement Scheme (VRS), 2013 unconditionally and irrevocably.

Yours Faithfully,

(Signature)

Name in full: -----

Employee No.

Designation:

Department:

Witness:

1. (Signature)

Name:

S/O:

Designation:

Address: -----

2. (Signature)

Name:

S/O:

Designation:

Address: -----

Signature before the Head of the Department

Received on -----

By the HR Department