

Annexure - II



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

STAFF SERVICE RULES (1983)

(AMENDED UPTO 30/11/2006)



STAFF SERVICE RULES

The Institute of Cost and Works Accountants of India
STAFF SERVICE RULES
(Amended upto 30/11/2006)

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THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
STAFF SERVICE RULES
(Amended upto 30/11/2006)

CHAPTER 1

PRELIMINARY

Title and Commencement

1. The rules contained herein shall be known as "The Institute of Cost and Works Accountants of India Staff Service Rules 1983", hereinafter called for brevity's sake 'Rules'.
2. The Rules came into force on 1st April, 1983.

Scope & Application

3. These Rules stipulate the conditions of service applicable to all the existing employees of the Institute upto the rank of Executive Assistant or its equivalent and below at the time of enforcement of the Rules as well as to employees who may be appointed hereinafter in the above cadres, except
 - (i) those in casual or in part-time employment ; and
 - (ii) those for whom special provisions have been/may be made from time to time by the Institute.
 - (iii) those who will be in the supertime scale of Section-in-Charge/Executive Assistant.
4. The Council of the Institute may change any or all these rules from time to time in consultation with the employees' representatives and the right to interpret their meaning in the case of dispute shall rest finally with the Council.
5. For the purpose of these rules, masculine gender shall include feminine gender, and singular number shall include plural, as may be applicable and vice versa.

Definitions

6. For the purpose of these rules, 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) **Active Service:** Time spent on duty including any kind of paid leave, duly sanctioned.
 - (ii) **Age:** The age of an individual shall be determined with reference to his date of birth as per the School Leaving Certificate, birth certificate issued by a local self-Government authority or any such other documentary evidence as may be acceptable to the Institute.
 - (iii) **Appointing Authority:** Authority empowered to make appointments to the grade or post in which the employee is for the time being placed.
 - (iv) **Basic pay:** The rate of substantive monthly pay receivable by an employee from the Institute but does not include any allowance such as dearness allowance, acting, officiating, personal or special allowance, overtime payment, bonus in any form or manner, perquisites and other remuneration drawn by an employee.

Amended as : Basic Pay includes Dearness Pay

- (v) **Calendar Year:** The period starting from first day of January to thirty-first day of December of that year.
- (vi) **Casual Employee:** An Employee who is engaged on casual or purely temporary basis.
[Since discontinued]
- (vii) **Competent Authority:** The authority empowered by the Council or Executive Committee of the Institute for a specified purpose.
- (viii) **Council:** Council of the Institute constituted under the Cost and Works Accountants Act, 1959.



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- (ix) **Employee:** A person in the regular employment of the Institute to whom these rules apply.
- (x) **Executive Committee:** The Executive Committee of the Council of the Institute.
- (xi) **Family:** The employee and his spouse, other than the one separated by a decree or order of a competent court, legitimate, sons/daughters, stepsons/daughters, father, mother, minor brother and unmarried and widow sisters, wholly dependent on such employee.
- (xii) **Government:** Government of India or State Government, as the case may be.
- (xiii) **Head of Department:** Secretary or Director or any other officer of the Institute who may be so designated by the Council.
- (xiv) **Institute:** The Institute of Cost and Works Accountants of India. The Council shall represent the Institute for all practical purpose.
- (xv) **Medical Authority:** Any registered medical practitioner.
- (xvi) **Month:** Calendar month according to the Christian Era.
- (xvii) **President:** President of the Institute.
- (xviii) **Probationer:** An employee who is on probation for the time being to fill any vacancy in a permanent post.
- (xix) **Secretary:** The Secretary of the Institute.
- (xx) **Vice-President:** The Vice-President of the Institute.
- (xxi) **Headquarters:** The Institute of Cost and Works Accountants of India at 12, Sudder Street, Kolkata 700 016
- (xxii) **Employees' Association:** Duly constituted representative body(s) of the employees recognised by the Institute.



CHAPTER 2

RECRUITMENT

Method of Recruitment

7. The posts in the Institute may be filled in either by direct recruitment or transfer or promotion of an existing employee, laid down herein and/or may be framed under this Rule from time to time.
8. In respect of each category of post, the guidelines with regard to vacancies to be filled by direct recruitment and/or by transfer or promotion shall be as may be laid down from time to time.
9. Recruitment shall generally be made to the lowest of the grades in each cadre/group but can also be made in higher grades, in the event of non-availability of candidate(s) fulfilling the prescribed conditions from amongst the existing employees.

Age and Qualification

10. 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, but not more than 35 years depending on the post.
11. A candidate for direct recruitment to a post should conform to the educational qualifications, experience and age limit prescribed for the post by the Institute. The Council may relax the qualifications, age or experience for any particular post or candidate, if the candidate selected is otherwise considered by the Council as the most suitable for the post.
12. For recruitment to a particular grade, employee in the next lower grade (s) shall be eligible, provided they conform to the qualifications and experience prescribed for direct recruitment to the post and are otherwise qualified.

Direct Recruitment

13. When a post is to be filled in by direct recruitment, 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 recruit in the category of Trainees. .

Amended as: *Trainee appointment abolished w.e.f. 7/2/1992*

- (ii) To invite applications wherever necessary by an advertisement in a newspaper or other media.
 - (iii) To notify in the notice Board of the Institute.
 - (iv) To invite applications from Employment Exchanges.
 - (v) To call for interview of 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 appointing authority with reference to the vacancies, applicants available, etc.
 - (vi) To prescribe, where necessary written competitive examination or test and/or oral examination by means of interview of candidate by a Selection Committee to be constituted under these rules.
 - (vii) To interview the candidates and place the names of the selected candidates in order of their merit, and the list of which may be notified.
 - (viii) To make appointments in that order, unless for any special reasons, to be recorded and approved by the President, it is found necessary to vary that order in any particular case.
14. No candidate who has more than one spouse living or who, having a spouse living contracts another marriage which is void in law by which he is governed, shall be eligible for appointment to any of the posts in the Institute.
15. All local candidates shall normally be required to appear at interview(s) at their own expense. Outstation candidates may be given appropriate travelling expenses as the appointing authority may determine for such interview attended by a candidate.



16. Upon death of an employee while on service or becoming permanently disable to work, one of his dependent relatives who will look after him/her and/or his/her family as the case may be, shall be employed in the service of the Institute in a post (Trainee) befitting his/her qualification and ability. Minimum age of such candidate shall be 18 years.

Amended as : Trainee appointment abolished w.e.f. 7/2/1992

Conditions of Employment

17. No person shall be appointed in the services of the Institute unless he is certified by a Medical Authority, 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.

18. A person who has been dismissed from service by the Institute, Central or State Government or any public or autonomous body will not be eligible for appointment to the service of the Institute.

19. No person shall be eligible for appointment who has been convicted by a Court of Law for any offence involving moral turpitude, theft and immoral act.

Appointing Authority

20. The authority competent to make appointments shall be the President or his nominee who shall be either a member of the Council or the Secretary.

Liability for Service

21. A person appointed on any post under the Institute shall be liable to be posted or transferred to any other equivalent post within the Institute. Transfer to any office of the Institute anywhere in India may also be effected in accordance with mutually acceptable principles.

Probation

22. All appointments inclusive of the existing employees on promotion shall be on probation for a minimum period of six months.

23. During the period of probation, an employee shall be liable to be discharged from the service of the Institute or to be reverted to the permanent post, which he was holding prior to his appointment on probation, on one month's notice, without assigning any reason therefor, at the sole discretion of the Council.

24. The period of probation may be extended or curtailed in individual cases by the Appointing Authority, depending upon the probationer's performance.

25. On satisfactory completion of the period of probation the employee shall be regularised in the post but shall not be regarded as having been automatically regularised, unless an order to this effect is issued to him in writing.

On regularisation in the post under the preceding sub-clause, an employee will be eligible to count permanent service from the date of appointment to that post for all purposes.

26. **Fixation of Pay:** On initial appointment to a post, the pay of a person shall be fixed at the minimum of the scale of pay of the post. A higher start normally not exceeding five increments in the progressive scale applicable to the post may be given by the President on recommendation by the Selection Committee depending upon the experience, qualifications etc. of the candidate at the time of interview.



CHAPTER 3

PAY AND ALLOWANCES

General

27. The pay scales and allowances paid in the Institute for various categories of employees will be, as may be announced by the Council from time to time.
28. The Council is empowered to create, alter or revise the pay scales grades and/or any allowances to a particular or a set of employees, provided the existing pay and allowances or benefits of any employee will not be reduced.
29. Rates of pay in force applicable to various grades of employees as on date of the Rules are set out in Appendix 2.

Seniority Based on Pay

30. Seniority in essence means length of service in a particular post or grade. The seniority shall be determined with reference to the date of appointment to a particular post or grade.
31. In case of more than one appointment on the same day, the seniority shall be determined according to the merit list drawn after the selection and the person whose name appears first in the merit list will be senior to the one whose name appears next and so on.
32. The maximum pay of the pay scale shall determine the *inter se* seniority and ranking.

Dearness Allowance/Additional Dearness Allowance

33. Dearness Allowance of the different categories of employee shall be payable at the rates specified by the Council from time to time. The rates in force as on date of the Rules are given in Appendix 8.
- Amended as :** Dearness Allowance of the different categories of employees will continue to be same as per Fifth Pay Commission w.e.f. 1/1/1996
34. Additional Dearness Allowance shall be payable at the rates as decided by the Council from time to time. The rates in force at present are given in Appendix 8. (since deleted)

House Rent Allowance

35. An employee shall be eligible to draw House Rent Allowance at the rate of 25% of his Basic Pay, subject to a minimum of Rs. 50 per month, provided the conditions and procedures laid down by the Institute from time to time in this regard are fulfilled.
- Amended as :** HRA of the different categories of employees will continue to be same as per Fifth Pay Commission w.e.f. 1/1/1996

Attendance Linked Conveyance Allowance

36. Conveyance cum Attendance allowance shall be payable to the employees at the rate specified by the Council from time to time. At present it is Rs. 40 per month. No. Employee on leave without pay shall be eligible for this allowance.
- Amended as :** Attendance Linked Conveyance Allowance will be paid @ Rs.700/- per month upto the rank of Executive Assistant w.e.f. 1.4.2003.

City Compensatory Allowance

37. Each employee will be eligible to receive 10% of his basic pay as CCA subject to a minimum of Rs. 40/- and maximum of Rs. 90/- effective from 1.11.83.
- Amended as :** CCA will continue to be as per Fifth Pay Commission w.e.f. 1/1/1996.

Other Allowance

38. An employee shall be eligible to draw such other allowances as the Council/Executive Committee may at its discretion sanction.



Pay Fixation

39. The initial basic pay of an employee newly appointed to a post in the Institute, including an employee holding a lower post and appointed to a higher post, shall be fixed at the minimum of time scale of the post to which he is appointed except when a higher start is sanctioned under the provisions of Rule 25, provided that if the existing pay of the employee in the lower post/grade is higher than the minimum of the higher post/grade to which he is appointed his pay in the new scale shall be fixed at the stage as specified in Rule 36A.
40. If as a result of entering into a higher slab of pay scale on promotion or appointment, the total of basic pay, dearness allowance and any other monthly allowance paid in lieu of Dearness Allowance and not calculated as a percentage of the basic pay appropriate to that slab falls short of the total of the basic pay, dearness allowance and other allowances referred to above, the basic pay on such promotion or appointment shall be so fixed at a stage in the appropriate pay scale that the total pay and dearness allowances in the higher post exceeds total in the lower post by at least Re.1/-
41. If an employee had previously officiated in or had been promoted ad-hoc to a higher scale, the initial pay fixed on re-promotion to the same scale or another post having an identical scale of pay will not be less than that drawn on the last occasion in the higher scale and the period(s) for which it had been drawn shall count for the purpose of drawal of annual increment in the higher scale.
42. In case of reversion of an employee from a higher post/grade to a lower post/grade, his pay will be fixed in the lower grade in such a manner that he does not draw lower than what he would have drawn, had he continued in the lower scale but for this promotion to the higher scale.
43. Period of apprenticeship and the stipend paid apprenticeship shall not count towards pay fixation on regular appointment of an employee after the completion of the period of apprenticeship and pay on regular appointment will be fixed at the minimum of the scale as in the case of initial appointment.
44. The first increment on appointment on promotion shall be allowed to be drawn on completion of one year in the grade. Subsequent increments will be given on the anniversary dates of promotion/appointment.
45. Annual increments other than the ones next above the efficiency bar shall be drawn as a matter of course unless it is withheld in accordance with relevant provisions under the Rules.
46. Reports for withholding annual increments of employees 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. But before giving effect to any withholding or postponing annual increment of any employee, he shall be given an opportunity to state his case against such decision by himself or by his duly authorised representative.
47. The Council reserves to itself the right of withholding or withdrawing increments on account of inefficiency or misconduct. Increments shall not be granted to an employee against whom disciplinary action is pending.
48. Increments falling on a date of any month shall take effect from the first of that month.
49. Leave without pay exceeding 3 months (if it is not on medical grounds), period of suspension, period of overstay of sanctioned leave and period of overstay of joining time shall not count for increment, provided, however, the Council may at its discretion determine the period of suspension of increment in exceptional cases. Earned leave will not accrue during the period of leave without pay.
50. An individual shall not be allowed to cross the efficiency bar unless a specific recommendation to this effect has been received by the Secretary from the Head of the Department concerned. While making such recommendations, the Heads of the Department must keep in view that crossing the efficiency bar is dependent upon continued good performance, regular attendance and proper conduct and behaviour as reflected in the annual confidential reports of the individual concerned.

Overtime Allowance

51. Subject to any statutory restrictions in this regard, individual employees may be asked to work beyond the usual normal hours of the Institute stipulated in Rule 65 and/or Sundays and holidays notified by the Institute under Rule 109, in case it is necessary to do so in the exigencies of work.
52. The work of overtime and the payment there for shall be regulated in accordance with the procedure stipulated by the Executive Committee from time to time and, as at present, is given below:



- (i) Overtime allowance is admissible to all categories of employees upto the rank of Section-In-Charge/ Executive Assistant.
- (ii) All overtime work should have the prior sanction of the Secretary on day to day basis.
- (iii) Overtime allowance shall be payable only and strictly on actual period of work. Over the scheduled hours of duty by an employee in the categories of Class III & IV certified by an Officer of the Institute on duty. In no case calculation of overtime shall exceed 260 hours per annum in case of Class III and 350 hours per annum in case of Class IV employees excluding Security Staff, Driver and Electrician. In case of extreme exigency, management may waive the ceiling fixed as above. This will be come effective from 1.11.83
- (iv) Overtime payments shall be calculated on the basis of 153 normal working hours per month. The payments for each hour of approved time worked shall be :

Basic Pay of the Individual x 2

153

The above hourly rate multiplied by the number of hours of overtime worked in a month will be the amount of overtime payable to the individual concerned for a that month. For the purpose of this calculation, any fraction of less than 15 minutes appearing in the total overtime hours for a month shall be ignored.

- (v) In case of employees appointed on consolidated pay, the rule of overtime allowance shall be fixed by the Secretary consistent with the rate fixed for others.

All overtime work should have the prior sanction of the Secretary on day to day basis. The employees upto the rank of Executive Assistant or equivalent will be entitled to the benefits for actually performing such extra time work for a minimum duration of 8 hours at a stretch or in combination.

Amended as: All deployment for holiday working or work beyond normal working hours involving payment of monetary benefits as above will require prior approval of Secretary or authorized Director of the Institute. This was effective from 22/05/2006.

Refreshment Charges

Cash Incentive in lieu of compensatory leave

Rs. 50.00

Rs.170.00

Puja Allowance

53. Puja Allowance shall be paid to the employees of the Institute on an annual basis at rates sanctioned and under the procedure prescribed by the Executive Committee/Council.

Amended as: Nomenclature of "Puja Allowance " being changed as Festival Allowance and shall be paid to the employees at the rate of 12% of Basic and DA (average for last 12 month, i.e. September to August) subject to a ceiling of Rs.6,000/- payable at one time in a year. This was effective from 22/05/2006.

Medical Re-imburement Rules

54. Re-imburement of expenses on doctor's fees and medicines shall be made to employees of the Institute under the conditions stipulated as under:

- (i) For entitlement under this rule an employee should have been in continuous service of the Institute for a minimum period of six months and should have been confirmed in service.

Re-imburement of medical expenses shall be made for doctor's fees actually paid, subject to the extent and scale stipulated in clause (iv) below and medicines actually purchased and consumed, for the treatment of the employee and his family. The reimbursement made under this rule shall be subject to an annual ceiling of Rs. 750/- (Rupees Seven Hundred fifty only) on the prescription of a Medical Authority.

- (ii) All claims for re-imburement of medical expenses, including doctor's fees and cost of medicines, shall be accompanied by appropriate vouchers and supported by prescriptions of the Medical Authority.



- (iii) Fees paid to a doctor shall be reimbursed to the extent of Rs. 16/- per visit and money receipt will be necessary for reimbursement of fees above this amount.
- (iv) If, in any year, there is a balance of unutilised amount of the reimbursable expenses, this may be allowed to be carried over for a maximum period three subsequent years.
- (v) Re-imbursement shall not be admissible for expenses incurred on the following accounts :
 - (a) For ordinary headaches or pains.
 - (b) For medicines which are in the nature of general tonics.
 - (c) For treatment of dental diseases or for the extraction or making of dentures.
 - (d) For check up of eye-sight or making of spectacles.
 - (e) For general medical check-up.

55. In special cases, the Council may sanction the re-imbursement of medical expenses incurred by an employee for treatment of tuberculosis, cancer or any other disease which in the opinion of the Council is of a serious nature and for hospitalization, including fees paid to Doctors, charges for operation and cost of medicines, for each case of such ailment, upto a maximum limit of Rs. 3,000/- in addition to the amount of reimbursable under Rule 50 above. The benefit of this rule shall be available only to the employees and not to any member of his family.

Amended as: The ceiling of reimbursement of Medical Expenses as per existing norms, including treatment of ailments relating to Dental and eye will be enhanced to Rs. 6000/- per annum w.e.f. 1/4/2003 to each member of the staff.

For Pathological Tests, CT Scan, Endoscopy and the like for the employees or members of his/her family wholly dependent on employee, the employees will be reimbursed the actual expenditure, if done on the advice of registered medical practitioner, to the ceiling of Rs. 12,500/- per annum on production of required documents.

Medical attendance and treatment of the employee including Maternity in a recognized Hospital/ Nursing Home, reimbursement to the actual expenditure subject to a ceiling of Rs. 5000/- will be allowed on production of required documents. Reimbursement of Medical/Hospitalization expenses at actual may be allowed up to a ceiling of Rs. 50,000/- in special cases, subject to the approval of the Executive Committee for the treatment or surgery of the employees in case of accident or major illness/Cancer, relating to Brain, Eye, Heart, Liver & Kidney, Spleen and Gall Bladder, Pancreas, Orthopaedic, Neurological, Replacement/Transplantation of Organs/Limbs, Gynecological etc. However, past cases, settled otherwise, will not be reopened.

For medical attendance and treatment of any Member or Members of the employees' family, wholly dependent on him/her in a recognized Hospital/Nursing Home, reimbursement of actual expenditure subject to a ceiling of Rs. 12,000/- per annum for the entire family on submission of required documents.

Sick Leave may be taken for a minimum 2 (two) days with Medical Certificate (Certificate of Fitness) as per normal practice, instead of existing minimum of 3 (three) days. This was effective from 22/05/2006.



CHAPTER - 4

Advances against Salaries

56. The several advances admissible to the employees of the Institute may be classified as under :

- (a) Festival Advance
- (b) Salary Advance
- (c) Advance on Tour
- (d) Advance for House-building

57. Advances referred to in Rule 56 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.

58. No advance shall be made to an employee unless the recovery of a previous advance to the employee has been made in full except house building loan.

59. No employee, who is not confirmed in the service of the Institute, will be eligible to any advance.

Festival Advance

60. All employees eligible to draw advance, shall be eligible for festival advances on not more than one occasion in a year. The festival advance may be sanctioned for such festivals which 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 installments following the month in which the festival advance was made. All festival advances shall be sanctioned by the Secretary.

Salary Advance

61. In special circumstances depending on the gravity and necessity of the case, the Secretary may, at his discretion, grant/advance equivalent 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 granted shall be adjusted in full in the pay bill of the employee for the subsequent month.

Advance on Tour

62. When an individual is proceeding on tour he may draw as advance an amount not exceeding the amount of travelling expenses to 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 tour. Any balance of advance in excess of the travelling allowance payable shall be recovered in full within 10 days of the return from the tour.

Advance on Transfer

63. Advance upto three months' basic pay and travelling expenses to the extent likely to be incurred by employees on 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.

Advance for House-Building

64. The grant of advance for building/purchase of a house is regulated by the rules framed in this regard by the council from time to time as laid down in APPENDIX 3. The rate of interest to be charged on loan will be as fixed by the Council from time to time.



CHAPTER - 5

DISCIPLINARY PROCEDURE

Working Hours

65. The hours of work of the offices of the Institute shall be 35.1/4 (35 hours and 15 minutes) per week. The time of commencement of Office, the lunch interval and the time of closing of the office on week days other than Saturdays and on Saturdays shall be so fixed that the total working hours excluding the lunch interval are not less than the stipulated minimum of 35.1/4 hours

Amended as: The hours of work of the offices of the Institute shall be 42.1/2 (42 hours and 30 minutes) per week. The time of commencement of Office, the lunch interval and the time of closing the office on weekdays other than Saturday and Sundays shall be so fixed that the total working hours, excluding the lunch interval, are not less than the stipulated minimum of 40 hours.

Attendance

66. Suitable records of attendance of all employees shall be kept in the prescribed form. Suitable symbols will be used for marking in the attendance records to indicate attendance on time, late attendance, absence, leave, etc., of each individual employee.

Amended as:

- (i) Working hours of the Institute's office will be from 10 A.M. to 6-30 P.M. with half an hour break for Tiffin (1 P.M. to 1.30 P.M.) on five working days in a week viz. Monday to Friday. All Saturdays and Sundays will be closed as holidays. The grace period for late attendance i.e. the period up to which an employee is not counted as late, will be 10.15 A.M. on every working day.
- (ii) Employees will be allowed to attend office late up to 11.15 A.M. on working days, after which an employee will be counted as absent.
- (iii) One day's leave will be deducted for each seven days' late attendance in a month, commencing from 16th day of a month ending 15th day of the following month. In case no leave is available, one day's salary shall be deducted at the above rate.
- (iv) Notwithstanding the provisions of the aforesaid clauses, the working hours of particular categories of staff viz. Peons/Sr. Peons, Driver/Sr. Driver, Sweepers/Sr. Sweepers or the employees of all categories posted in the Students' and Members' Libraries, may be staggered suitably by the Administration to meet the exigencies of work on regular basis from time to time. For instance, some persons, for the purpose of rendering maintenance and cleaning services, may be required to come fifteen minutes earlier than the normal working hours indicated above and may be permitted to leave the office fifteen minutes earlier in the afternoon.

67. Employees are allowed to attend office late up to 11-15 A.M. on weekdays in all cases. The grace period i.e. the period up to which an employee is not counted as late, for occasional and unavoidable delays, is up to 10-15 A.M.

68. For every seven days late attendance of an employee, one-day leave shall be debited to his leave account.

69. Every employee should not merely be in the office at the commencement of the office hours but he should be at work at his seat. Regularity and punctuality in attendance are deemed important and they are taken into account in framing Confidential Reports of employees, in determining fitness for the grant of annual increment in the grade or crossing the efficiency bar, as the case may be, and while considering promotion to higher grades.

70. Habitual irregularity and non-punctuality in attendance shall entail disciplinary action against the erring employee over and above the action taken under the provision of Rule 68.

Annual Confidential Reports

71. Annual Confidential Reports in the prescribed form (given in APPENDIX-4) shall be written by the Heads of the Departments or by an Officer under whom the employee had served for period not less than



3 months in respect of every employee serving under them and submitted to the Secretary by the 1st week of February every year. An Officer leaving the services of the Institute between May and October of a year, should, before leaving, write and submit to the Secretary, interim confidential reports in the usual form, on all employees serving under him.

72. In case of adverse confidential reports, a copy of or extract from each such adverse report should be furnished to the employee concerned and his acknowledgement should be obtained on the original confidential report. This will give the employee concerned a chance to improve. His performance shall be kept under watch and another confidential report submitted to Secretary after a period of three months. If the second report is also adverse, disciplinary action against the employee shall be considered.

General Conduct

73. (i) Every employee of the Institute shall maintain at all times absolute integrity and devotion 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 which may tarnish the reputation of the Institute.

(ii) Every employee of the Institute holding a supervisory post 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.

Misconduct

74. Without prejudice to the generality of the term 'misconduct', the following acts of omission and commission shall be treated as misconduct:

- (i) Theft, fraud or any act of dishonesty in connection with the business or property of the Institute or of property of another person within the premises of the Institute.
- (ii) Taking or giving bribes or any illegal gratification.
- (iii) 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.
- (iv) Acting in a manner prejudicial to the interests of the Institute.
- (v) Insubordination or disobedience, whether alone or in combination with others, to any lawful and reasonable orders of his superiors.
- (vi) Habitual late or irregular attendance or wilful absence from duty.
- (vii) Absence without leave or overstaying the sanctioned leave without sufficient grounds.
- (viii) Neglect of work or negligence in the performance of duty including maligining and slowing down of work.
- (ix) Damage to any property of the Institute and interference or tampering with any safety devices installed in or around the premises of the Institute.
- (x) Drunkenness, or riotous or disorderly or indecent behaviour including quarrelling in the premises of the Institute or outside such premises.
- (xi) Gambling within the premises of the Institute.
- (xii) Collection without the permission of the Secretary given in writing, of any money within the premises of the Institute except as sanctioned by any Statute or provided for in the Rules of the Institute.
- (xiii) Sleeping or idling while on duty or during hours or adopting dilatory tactics.
- (xiv) Commission of any act, which amounts to original offence involving moral turpitude.
- (xv) Absence from appointed place of work without permission or without sufficient reason.
- (xvi) Commission of any act subversive of discipline or good behaviour, or any violation of the rules of the Institute.
- (xvii) Abetment of or attempt at abetment of any act, which amounts to misconduct.
- (xviii) Misbehaving, intimidating, or assaulting any employee of the Institute or its members or students or the public in the premises of the Institute.



- (xix) Striking work or inciting others to strike work in contravention of the provisions of any law or rule having the force of law.
- (xx) Breach of any law applicable to the Institute or the employee.
- (xxi) Unauthorised communication or disclosure of information, concerning policy matters or relating to any project, investigation or research scheme, or business carried out by the Institute or any matters relating to the Institute which may come to his knowledge in the course of his employment.
- (xxii) Writing of anonymous or pseudonymous letters, writing to any superior authority without routing through proper channel or writing to any superior authority jointly or in combination with other employees or addressing a communication to or approaching an authority other than those permitted by these rules or forwarding advance copies of appeals and application to any authority.
- (xxiii) Unauthorised use or possession of any property belonging to the Institute.
- (xxiv) Refusal to work on holidays or on Sundays or extra hours when notified to do so in the exigencies of the Institute's work.
- (xxv) Surrounding or detaining forcibly any of the Institute's employee(s).
- (xxvi) Wilful falsification, defacement or destruction of any records or document of the Institute.
- (xxvii) Refusal to accept charge sheet or warning notice or any communication issued by the Institute or for and on its behalf.
- (xxviii) Bringing any lethal or dangerous weapons or any prohibited article inside the Institute premises, without permission.
- (xxix) Attending or holding meeting within the premises of the Institute without previous written permission of the Secretary.
- (xxx) Distribution or exhibition, in the Institute's premises or its precincts, handbills, pamphlets, posters or causing to be displayed by means of signs of writing or other visible representations, any matter without the previous sanction, in writing, of the Secretary.
- (xxxi) Shouting slogans or any other activity calculated to disturb the peace within the premises of the Institute.

Note: The above acts of misconduct are illustrative in nature and not exhaustive.

Prohibitions

75. Disclosure of interest:

- (a) No employee shall in discharge of his duties deal with any matter or give or sanction any contract to any person, firm or any other type of undertaking, if any member of his family is employed with that person, firm or undertaking, without referring every such matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.
- (b) No employee shall, except with the previous sanction of the Secretary, permit any member of his family to accept employment with any organisation with which he has official dealing or with any other firm or undertaking having official dealings with the Institute.

76. Criticism of the Institute: No employee shall, in any telecast or radio broadcast or in any document published in his name or under any pen-name or pseudonym or in the name of any other person, or in any communication to the press, or in any utterance in public, make any statement or pass an opinion:

- (i) which has the effect or adverse criticism of any policy or action of the Institute, or
- (ii) which is capable of embarrassing the relations between the Institute and persons, institutions, organisations, the Government etc. with whom the Institute has official dealings.



77. Evidence before a Committee/Authority:

- (i) No employee shall, except with the previous sanction of the Secretary in writing, give evidence in connection with any enquiry conducted by any person, committee or authority.
- (ii) where any sanction has been given under the provisions of clause (i) of this rule, no employee giving such evidence shall criticise the policy or any action of the Institute but should merely state the bare facts.

78. Acceptance of Gifts/Favours:

- (i) Save as provided for in these rules, no employee shall accept or permit any member of his family to accept any gift the value of which exceed Rs. 250 without the previous sanction of the Appointing Authority.

Provided that when more than one gift has been received from the same, person or firm within a period of 12 months, the aggregate value of which exceeds Rs. 500, the employee shall report the matter to the Appointing Authority.

Note: The expression 'gift' shall include free transport board, lodging or other service or any other pecuniary advantage when provided without the specific knowledge of the Institute by any person other than a relative or a personal friend having no business dealings with the Institute but does not include a casual meal, car lift or other hospitality received as a matter of common courtesy or formal parties given by the Regional Councils or Chapters of the Institute or other recognised professional Institute and organisations.

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

79. Private Trade or Employment:

- (i) No employee shall, except with the previous sanction in writing of the competent 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 therefor subject to the conditions that (a) he has not used the material acquired by him in his official discharge of duties, (b) his official duties do not thereby suffer, and (c) the assignment is not in the nature of a timebound or output bound employment, part time or otherwise, with an organisation other than the Institute.

- (ii) No employee shall, without the previous sanction of the competent authority in writing, take part, except in the discharge of his official duties, in the registration, promotion or management of any business which is required to be registered under any law for the time being in force.

80. Canvassing for Election:

- (i) 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 election to the Council, Regional Councils or Chapters of the Institute.
- (ii) No employee shall bring or attempt to bring any outside influence to bear upon any superior authority of the Institute to further his interest in respect of matters pertaining to his service in the Institute.

81. Indebtedness, lending, borrowing etc.:

- (i) An employee shall so manage his private affairs as to avoid habitual indebtedness or insolvency unless he proves that such indebtedness or insolvency is due to circumstances beyond his/her control.



- (ii) 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 competent authority.
- (iii) 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 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.

Penalties

82. Notwithstanding anything contained in any other Regulations and law and without prejudice to such action to which an employee may become liable under any other regulation or law for the time being in force, any or all of the following penalties may be imposed on the employee as hereinafter provided for misconduct committed by him or for any other good and sufficient reasons:

Minor Penalties

- (a) Censure;
- (b) Withholding of increment with or without cumulative effect;
- (c) Withholding of promotion;
- (d) Recovery from pay or from such other amount as may be due to the employee of the whole or part of pecuniary loss caused to the Institute by negligence or breach of orders.

Major Penalties

- (e) Reduction to a lower post or grade or to a lower stage in a time scale;
- (f) Removal from service which shall not be a disqualification for future employment in the Institute;
- (g) Dismissal.

83. The following shall not amount to a penalty within the meaning of these rules:

- (a) Withholding of increment of an employee on account of his work being found unsatisfactory or not being of the required standard or for failure to pass the prescribed test or examination;
- (b) Stoppage of an employee at the efficient bar in a time scale on the ground of his not being suitable to cross the bar;
- (c) Non-promotion or non-appointment, whether in an officiating capacity or otherwise, of an employee to a higher post for which he may be eligible for consideration but for which he is found unsuitable after consideration of his case;
- (d) Reversion to a lower post or grade of an employee officiating in a higher post or grade on the ground that he is considered after trial, to be unsuitable for such higher post or grade or on administrative grounds unconnected with his conduct;
- (e) Reversion to the previous post or grade of an employee appointed on probation to another post or grade, during or at the end of the period of probation, in accordance with the terms of his appointment;

Termination of service

84. (i) of an employee appointed on probation during or at the end of the period of probation in accordance with the terms of his appointment.
- (ii) of an employee appointed in a temporary capacity otherwise than on contract or agreement, on the expiry of the period for which he was appointed, or earlier in accordance with the terms of the appointment;
- (iii) of an employee on reduction of establishment.

Staff

CHAPTER 9

PROVIDENT FUND, GRATUITY, RETIREMENT

Employees' Provident Fund

143. In matters of P.F., employees of the Institute shall be governed by the rules specified in 'The Institute of Cost and Works Accountants of India Employees' Provident Fund Rules' as in APPENDIX-7 of this Manual.

Retirement

144. Every employee of the Institute shall be required to 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 fifty eight years.

Amended as: Retirement age has been raised to 60 (sixty years) as per recommendation of Fifth & Sixth Pay Commission.

145. Nothing contained in Rule 144, shall effect the right of the Council to retire an employee at any time on medical grounds.

Provided that before retiring an employee under this rule, it shall be open to the Council to require the employee to undergo a medical examination by such medical board duly constituted by the authorities.

Encashment of earned leave

146. (i) 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 of the leave salary in respect of the period of earned leave at his credit, subject to a maximum of 180 days of earned leave shall be paid to the employee in one lump sum as one time settlement.

Amended as: Maximum number of days has been raised to 300 w.e.f. 31/3/1998.

(ii) Cash payment under this rule will be equal to the leave salary as admissible for earned leave as specified in Rule 118, at the rates in force on the date of retirement or death or resignation or termination of service.

Travelling allowance on retirement or death

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



Suspension

85. The appointing authority or any authority to which it is subordinate or any other authority empowered on this behalf by the President of the Institute 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 a case against him in respect of any criminal offence is under investigation, inquiry or trial.

86. 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, on a criminal charge 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, on a criminal charge or otherwise, 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.

87. Where a penalty of dismissal or removal from service imposed upon an employee under suspension is set aside on appeal or review under these rules and the case is remitted for further enquiry 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 or removal and shall remain in force until further orders.

88. Where an employee is suspended, whether in connection with any disciplinary proceeding or otherwise, and any other disciplinary proceeding is commenced against him during the continuance of that suspension, the authority competent to place him under suspension may, for reasons to be recorded by him in writing, direct that the employee shall continue to be under suspension until the termination of all or any such proceedings.

89. An order of suspension made or deemed to have been made under these rules may at any time be revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.

Subsistence Allowance

90. An employee under suspension shall be entitled to draw subsistence allowance equal to fifty percent of his basic pay provided the authority issuing the orders for suspension is satisfied that the employee is not engaged in any other employment or business or profession of vocation. In addition, the employee shall be entitled to Dearness Allowance at the rate appropriate to his basic pay which he was in receipt on the date of suspension.

91. Where the period of suspension exceeds six months, the authority which made or is deemed to have made the order of suspensions, shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of first six months as follows: -

(a) The amount of subsistence allowance may be increased to 75% of basic pay and 100% of Dearness Allowance and House Rent Allowance admissible on full basic pay, if in the opinion of the said authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the employee under suspension;

(b) The amount of subsistence allowance may be reduced to 25% of basic pay and dearness and house rent allowance thereon, if in the opinion of the said authority the period of suspension has been prolonged due to the reasons, to be recorded in writing, directly attributable to the employee under suspension.



92. If an employee is arrested by the Police on a criminal charge and bail is not granted, no subsistence allowance is payable. On grant of bail, if the competent authority decides to continue the suspension, the employee shall be entitled to subsistence allowance from date he is granted bail.

93. When an employee under suspension is re-instated, the competent authority may grant to him the following pay and allowances for the period of suspension:

- (a) if the employee is exonerated and not awarded any of the penalties mentioned in Rule 82, the full pay and allowances which he would have been entitled to if he had not been suspended, less the subsistence allowance paid to him; and
- (b) if otherwise, such proportion of pay and allowances as the competent authority may prescribe.

Note: In a case falling under sub-clause (a) above, the period of absence from duty will be treated as period spent on duty. In a case falling under sub-clause (b) above, it will not be treated a period spent on duty unless the competent authority so specifically directs.

94. An appeal against any order of suspension shall lie to a higher authority next to the one issuing the order of suspension.

Imposition of Penalties

95. Appointing authority or any other authority designated by the Council who may be superior to the appointing authority, may impose on an employee any of the penalties specified in Rule 78.

96. *Procedure for imposing minor penalties:*

- (i) Where it is proposed to impose any of the minor penalties specified in clauses (a) to (d) of Rule 78, the employee concerned shall be informed in writing of the imputations of misconduct or misbehaviour against him and given an opportunity to submit his written statement of defence within a period not exceeding 15 days. The defence statement, if any, submitted by the employee shall be taken into consideration by the competent authority before passing orders.
- (ii) The record of the proceedings shall include:
 - (a) a copy of the statement of imputations of misconduct or misbehaviour delivered to the employee;
 - (b) his defence statement, if any; and
 - (c) the orders of the competent authority together with the reasons therefor.

97. *Procedure for imposing major penalties:*

- (i) No order imposing any of the major penalties specified in clauses (e), (f) and (g) of Rule 82 shall be made except after an enquiry is held in accordance with this rule.
- (ii) Whenever the appointing authority is of the opinion that there are grounds for inquiring into the truth of any imputation of misconduct or misbehaviour against an employee it may itself enquire into or appoint any other person(s) (hereinafter called the Inquiring Authority) to enquire into the truth thereof.
- (iii) Where it is proposed to hold an enquiry, the appointing authority shall frame definite charges on the basis of the allegations against the employee. The charges, together with a statement of the allegations on which they are based shall be communicated in writing to the employee, who shall be required to submit within such time as may be specified by the appointing authority not exceeding 15 days, a written statement whether he admits or denies any of or all the charges.
- (iv) On receipt of the written statement of the employee, or if no such statement is received within the time specified, an enquiry may be held by the appointing authority itself, or by the Inquiring Authority under sub-clause (ii) above.

Provided that the appointing authority or the Inquiring Authority may decide not to hold an enquiry in respect of the charge(s) admitted by the employee in his written statement. The Inquiring Authority shall, however, record its findings on each such charge.

- (v) If it is decided to hold an enquiry, an employee shall be permitted to cite and bring witnesses on his behalf and examine the relevant records but shall not be permitted to engage a lawyer at the enquiry.
- (vi) Whenever any enquiring authority, after having heard and recorded the whole or any part of the evidence in an enquiry ceases to exercise jurisdiction therein, is succeeded by another inquiring



authority which has, and which exercises such jurisdiction, the inquiring authority so succeeding may act on the evidence so recorded by its predecessor, or partly recorded by its predecessor and partly recorded by itself.

Provided that if the succeeding inquiring authority is of the opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interest of justice, it may recall, examine and cross examine any such witness(s).

(vii) After the conclusion of the enquiry, a report shall be prepared and it shall contain:

- (a) a gist of the articles of charge and the statement of the imputations of misconduct or misbehaviour, including evidence in support of the charges;
- (b) a gist of the defence of the employee in respect of each article of charge;
- (c) an assessment of the evidence in respect of each article of charge.

(viii) The appointing authority, if it is not itself the inquiring authority may, for reasons to be recorded by it in writing, remit the case to the inquiring authority for fresh or further inquiry and report and the inquiring authority shall thereupon proceed to hold the further inquiry according to the provisions of these rules as far as may be.

(ix) The appointing authority shall, if it disagrees with the findings of the inquiring authority on any charge, record its reasons for such disagreement and record its own findings on such charge, if the evidence on record is sufficient for the purpose.

(x) If the appointing authority having regard to its findings on all or any of the charges, is of the opinion that any of the penalties specified in Rule 82 should be imposed on the employee it shall make an order imposing such penalty.

(xi) If the appointing authority having regard to its findings on all or any of the articles of charge is of the opinion that no penalty is called for, it may pass an order exonerating the employee concerned.

98. Orders made by the competent appointing authority under the provisions of Rules 97(x) and (xi) shall be communicated to the employee concerned, who shall also be supplied with a copy of the report of inquiry, if any.

99. Where two or more employees are concerned in a case, the authority competent to impose a major penalty on all such employees may make an order directing that disciplinary proceedings; and such authority may then function as the competent authority for the purpose of common proceedings.

100. Notwithstanding anything contained in Rule 96, 97, 98 and 99 the appointing authority may impose any of the penalties specified in Rule 82 in any of the following circumstances:

- (i) the employee has been convicted on a criminal charge, or on the strength of facts and conclusions arrived at by a judicial trial; or
- (ii) where the appointing authority is satisfied for reasons to be recorded by it in writing, that it is not reasonably practicable to hold an enquiry in the manner provided in these rules; or
- (iii) where the appointing authority is satisfied that consistent with the interest of the Institute, it is not expedient to hold any enquiry in the manner provided in these rules.

101. In all cases where the provisions of Rule 100 are invoked, previous approval of the Council shall be obtained except in emergent situation where it will not be in the interest of the Institute to wait till the Council meets, approval of the President shall be obtained.

Appeal

102. Every appeal received against the penalty imposed under these rules shall be submitted to the President within a period of one month from the date on which appellant receives a copy of the order imposing the penalty.

- (i) Provided that the President may extend or relax or condone the delay beyond one month in submission of an appeal by the appellant if he is satisfied that the appellant had sufficient cause for not submitting the appeal in time.



STAFF SERVICE RULES

- (ii) Every appeal shall be submitted through the authority which passed the order appealed against and such authority shall transmit the appeal to the President, within 15 days of its receipt from the appellant.
- (iii) In cases where any major penalty specified in Rule 82 has been imposed under the orders of the President himself the appellant may submit an appeal for review of the case provided he can produce fresh facts or evidence which were not known earlier and which came to light only after the passing of the order imposing the penalty.
- (iv) The President may in consultation with the Council
 - (a) set aside, reduce, confirm or enhance the penalty;
 - (b) remit the case to the authority which imposed penalty or to any other authority with such directions as he may deem fit in the circumstances of the case;
Provided that the President shall not pass any order imposing an enhanced penalty unless the appellant is given a reasonable opportunity of making any representation which he may wish to make against imposition of such enhanced penalty.
- (v) The decision of the President shall be final.



CHAPTER 6

PROMOTION

103. The Promotion Policy of the Institute shall be based on the following basic principles;
- (i) Ensuring fairness, consistency and uniformity in the matter of promotion of the employees;
 - (ii) Providing broad equality of opportunity in growth and career prospects;
 - (iii) Creating and sustaining the morale of the employees by informing them of the kind of career promotion opportunities that exist in the Institute and the basis of and the manner in which such promotions will be effected; and
 - (iv) Providing and maintaining appropriate resources and environment for the effectiveness, efficiency and satisfaction of the employees.

Promotion Rules

104. Promotions shall be made as and when vacancies occur in the various cadres/posts of the Institute as per the Memorandum of Settlement vide APPENDIX-9, except those posts which are reserved for being filled up by Direct recruitment.

Amended as: Promotions shall be made as and when vacancies occur in the various cadres/posts of the Institute as per the Memorandum of Settlement vide Annexure 9 (subsequently amended in 1987 and thereafter as given below), except those posts which are reserved for being filled up by direct recruitment.

(i) As Per the bi-partite agreement between the Institute of Cost and Works Accountants of India (hereinafter called the Institute) and Association (hereinafter called the Employees' Association) was signed on 3rd December, 1987. The validity period of the above agreement was for 4 years commencing from 1st April, 1987. The said agreement envisaged that a promotion policy should be discussed, finalized and given effect to. Consequent thereupon, the Association had series of discussions with the Council of the Institute headed by its successive President. At every discussion differences gradually were narrowed down. Both the Institute and the Association have now arrived at the settlement narrated herein below:

Those who have completed 22 (twenty two) years of service as on 1st June, 1989 from the post of Assistant will be promoted to the post of Section Officer or other equivalent post (enjoying all the benefit of Section Officer's post) subject to there being no adverse report which will include, amongst others, the following:

- (a) Frequent unauthorized absence even after service of memos;
- (b) Frequent late arrivals even after issuance of memos;
- (c) Creating indiscipline in the office;
- (d) Assaulting or attempting to assault an employee of the Institute;
- (e) Insubordination.

Those persons who have been frequently absenting will be given their promotion after one year but effective 1st June, 1989 provided they improve their record during this period. Only employees who had salary cuts will suffer under this clause.

- (ii) In promoting on the above mentioned basis, those who are drawing a basic salary of Rs. 2480/- and above as on 1st April, 1987 in the post of Executive Assistants/Section-in-Charge will be given one increment after fitment in the Section Officer's Scale. The fitment in the section officer's Scale will be in the appropriate point irrespective of the fact some fitment benefit may or may not accrue;
- (iii) Those who are drawing a basic salary of Rs. 2420/- and below as on 1 April, 1987 in the post of Executive Assistant/Section-in-Charge will be given two increments after fitment in the scale of Section Officer. The fitment benefit in the Section Officer scale will be in the appropriated point irrespective of the fact that some fitment benefit may not accrue:

Both the above two categories as mentioned in (ii) and (iii) will get the arrears, if any, due to them on promotion from 1st June, 1989:



1. They will also get an extra increment as on 1st June, 1990 in addition to the normal increment they are entitled to get.
2. The next normal increment in all the above cases will be on 1st June, 1991.
3. The increment as mentioned in (ii) and (iii) above will be applicable only to those who have completed 22 (twenty two) years or more as on 1st June, 1989; hereafter on promotion on completion of 22 (twenty two) years of service or earlier one extra increment will be admissible. Promotion from the post of Assistant to the post of Sr. Assistant will be on completion of 6 (six) years (subject to there being no adverse report as defined earlier) and from Senior Assistant or equivalent or Executive Assistant/Section-in-Charge on completion of 6 (six) years (subject to there being no adverse report as defined earlier). In all, the incumbents would be required to serve the Institute 22 (twenty two) years from the date of appointment as Assistants or above to become eligible for promotion as section Officer or its equivalent.
4. Stenographs and Executive Assistants who have been promoted as Executive Assistants from the post of Stenographers, apart from taking dictations and then typing, shall also do typing work and/or any other work as may be assigned to them from time to time.
5. On completion of 6 years of service as Senior Assistant/Stenographer or twelve years of Service as Assistants/Typist and Senior Assistants/Stenographer taken together, the employees concerned will be eligible for upgradation of post. The same practice would be followed in the case of Peons.
6. Both parties have agreed not to raise any further issue during the pendency of the Long Term Agreement. The Association has given assurance and undertaking to improve the quality of service.
7. However, the Executive Committee at its 209th Meeting held on 22nd April, 1991 and 210th Meeting held on 18th May, 1991 considered the cases of Stenographers and the Executive Assistants working as Stenographers and approved the scheme for career development in their cases as under:

The Stenographers who directly appointed to this post will be guided under the Staff Promotions Rules as approved by the Council at its meeting held on 22/09/1990 for all purposes except those indicated below:

- (i) The employees joining the post of Stenographers directly and subsequently promoted to the post of Executive Assistants will be eligible to apply for consideration for appointment to the post of Section officer against open advertisement on fulfillment of prescribed conditions as per prevalent rules.
 - (ii) Since the very nature of appointment of the Stenographers in the Institute is quite different from that of others, the employees joining the post of Stenographers directly without having recourse to serve in the lower post in the Institute and getting promotion to the post of Executive Assistants subsequently under normal rules, will be given some relaxation viz. while reckoning the total period of 22 years or 18 years qualifying services under the revised promotion rules, as aforesaid, 5 years of service relevant to the lower post will be notionally added to the actual number of years service put in as Stenographers and Executive Assistant to determine their eligibility for promotion to the post of Section Officer or equivalent. All other terms and conditions of the Revised Staff Service Promotion Rules be which these Stenographers/Executive Assistants will continue to be guided, will remain unchanged.
8. A Peon on completion of 6 years will become a Senior Peon (subject to there being no adverse report as defined earlier) who on completion of 6 years will become a Record Assistants (subject to there being no adverse report as defined earlier). A Record Assistant on completion of 10 years service will be promoted to the post of an Assistant or an equivalent post (subject to there being no adverse report as defined earlier).
 9. Under no circumstances further promotion in case of persons who have become/will become Assistant will be automatic. Further Promotion will be on the basis of screening depending on qualification (minimum being Graduate) and subject to there being no adverse report as defined earlier:



10. The training period, if any, will be taken into consideration only for the purpose of ascertainment of total period of service at the time of promotion to the post of Sections Officer or its equivalents mentioned in 1 (a) and the post of Assistant or equivalent as mentioned in 1 (i)
 11. Merit may be considered for promotion to the post of Section Officer or its equivalent and Assistant or its equivalent after completion of 18 (eighteen) years of service;
 12. Those Record Assistants who have completed 22 (twenty two) years of service or more as on 1st June, 1989 will be promoted to the post of Assistants or equivalent (subject to there being no adverse report as defined earlier). After fitment in the appropriate pay scale as on 1st June, 1989, they will be given two increments;
 13. The next increments in all the above cases will be on 1st June, 1990;
 14. The increment as mentioned in (m) above will be applicable only to those who have completed 22 (twenty two) years or more as on 1st June, 1989; hereafter on promotion on completion of 22 (twenty two) years of service or earlier (subject to there being no adverse report as defined earlier) no extra increment will be admissible;
 15. Since it is neither feasible nor possible to offer promotion to everyone who has completed the period of 22 (twenty two) years or more as on 1st June, 1989 to the post of Section Officer or Assistant (as applicable), the number of persons to be promoted as Section Officer or Assistant (as the case may be) will be decided by the Institute and such decision will be binding on both the parties;
 16. The modalities for promotion to the post of Section Officer and Assistant (as the case may be) to those who have completed 22 (twenty two) years or more as on 1st June, 1989 will be done on such basis as may be found fit and desirable by the Institute since the Association has expressed their unwillingness even to express their views in the matter;
 17. Section Officer or equivalent on promotion will continue to do the same job as they have been doing before in addition to any other new jobs that may be assigned to them from time to time except typing;
 18. Record Assistants on promotion to Assistants will continue to do the same job as they have been doing before in addition to any other new jobs that may be assigned to them from time to time;
 19. Data Entry Operators and Console Operators will be given 5 (five) increments in their respective grades with effect from 1st June 1990. The next normal increment will be due on 1st June, 1991;
 20. It has been agreed that a fresh panel for the selection of Data Entry Operators and Console Operators will be prepared expeditiously and selection process should be completed by 31st December, 1990. From the panel to be prepared, strength of the Data Entry Operator and Console Operator will be increased to keep pace with the requirement;
 21. The Data Entry Operators and the Console Operators who will receive the benefit of this 5 additional increments, on transfer to any other department on any grounds, will have to sacrifice the personal allowance they have been enjoying on joining as Data Entry Operator/Console Operators;
- Subsequently, the Executive Committee in its meeting held on 19.02.93 formulated the promotion policy in respect of Data Entry Operators/Console Operators. The Executive Committee noted that at present the Data Entry Operator has no proper scale of pay. They were deployed in the past from amongst the Peons and Senior Peons with 5 (five) advanced increments in their scale. They also get a monthly allowance of Rs.100.00 in addition. With a view to having a proper structure and a proper scale of pay for all the cadres, it is recommended that the Data Entry Operators should have appropriate qualification i.e. minimum Graduate and appropriate training. The scale of pay proposed for the post of Data Entry Operator is as under: -
- Data Entry Operator (initial entry): Rs.990-1525, no advance increment and no special allowance.
Senior Data Entry Operator/Computer Assistant: Rs.1230-2280. System of payment of monthly allowance be withdrawn. (Applicable to the existing personnel with minimum 6 years satisfactory experience as Data Entry Operator)
- Senior Data Entry Operators/Computer Assistants will be eligible for upgradation in due course based on the approved Promotion Rules applicable to similar categories to the scale of Rs. 1440-2640 equivalent to the scale of Senior Assistants. The system of monthly allowance be withdrawn.



The Existing Console Operators were deployed in the post amongst the Class III Employees i.e. Assistant, Senior Assistants etc. and they were given 5 (Five) increments in their scales plus monthly allowance of Rs. 200/-. It is proposed that the Console Operators who do not have appropriate scale may be placed in the scale of Executive Assistant Rs. 1700-Rs.2925/- by withdrawing the system of monthly allowance and additional increments in case of exiting incumbent if there is any individual hardship, in there case the status quo will be maintained to avoid any reduction in financial benefit.

Subsequently, the Executive Committee in its meeting held on 12.8.2000 resolved that Integrated Computerization of work will continue in accordance with the clauses of the Memorandum of Settlement dated 03.02.1997, and ICWAI Employees' Association will render support and co-operation in this behalf. Moreover, the Employees' Association appreciated the Institute's stand that the computer should go to user instead user coming to the computer. It was agreed that extensive decentralization of the present computer system as may be required be made. The Executive Committee felt that a number of Data Entry Operators would be required for this purpose in different Department and agreed that employees in the rank of Peon/Sr. Peon having Madhyamik/Higher Secondary Qualification be deployed, as may be required with suitable incentive in line with the earlier decision of the Executive Committee held in February 1993 to improve discipline and to maintain good and harmonious industrial relations for the betterment of the functioning of the Institute.

This supersedes the existing promotion policy. Other provisions enumerated the Staff Service Rules would continue as before.

105. Promotion shall mean movement of an employee from a post in a lower grade to a post in the next higher grade of the promotion channel, as laid down in Appendix 5 of this Manual. Jumping of the scales is not normally allowed.
106. The basic principles, according to which promotions will be made to the various posts in the Institute from time to time, are given in Appendix 6 to this Manual.
107. An employee under suspension or against whom disciplinary proceedings have been initiated shall not be debarred from consideration for promotion but such employee will be promoted, where found otherwise suitable, only if he is unconditionally reinstated or exonerated. The imposition of penalty of censure will not, however, stand against the consideration of such employee for promotion.
108. Any employee who is aggrieved by an order of promotion on the ground that he has been superseded may appeal or represent his case to the President, through proper channel. Appeals/representations must be submitted within 45 days of the notification of promotion. The President shall give decision on his own or in consultation with the Council, which will be final.



CHAPTER 7

HOLIDAY AND LEAVE

Holidays

109. The employees of the Institute shall be eligible for such holidays as are declared public holidays in West Bengal under the Negotiable Instruments Act.

Amended as : (excluding Half Yearly and Yearly Closing days of Banks.)

110. The employees of the Institute shall be eligible for two days restricted holiday in a year, as per the list that may be issued from time to time.

111. The Secretary is vested with the powers to declare a day's holiday for the Institute on the death of a person closely connected with the Institute or with the Profession of Cost Accountancy and on occasions when holidays are declared by the Central Government on the death of a dignitary.

112. On any special occasion not covered under Rules 109, 110 and 111 the President may declare a day's holiday for the Institute for that occasion.

Right to Leave

113. Leave cannot be claimed as a matter of right. Discretion is reserved to the authority empowered to grant leave or 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 employees.

114. The authority sanctioning leave shall have the discretion to recall an employee to duty before expiry of the period of leave granted to him.

115. 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 the Departments.

The President shall be the authority to sanction leave to the Secretary.

Claim to leave

116.

- (i) 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.
- (ii) An employee on leave, other than casual leave, may not return to duty before the expiry of the period of leave granted to him unless he is permitted to do so by the authority which granted his leave.
- (iii) An employee who has taken leave on medical ground 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.
- (iv) Except as otherwise provided in these rules, any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave, except Causal leave.
- (v) On a written request from the employee, the leave sanctioning authority may commute the whole or any portion of any leave granted under these rules retrospectively into any other kind of leave, other than causal leave, which was admissible when the original leave was granted.
The Council may, at its discretion, commute periods of absence without leave into leave without pay.
- (vi) In the interest of the Institute and at the sole discretion of the Council, an employee may be directed to go on leave for any specified period.
- (vii) Unless specifically sanctioned by the Council, leave shall not be granted to an employee other than Medical Leave against whom any disciplinary proceedings are pending under the rules.
No leave of any kind is admissible to an employee under orders of suspension.



(viii) Any claim to leave to the credit of an employee, who is dismissed or removed from the service of the Institute, ceases from the date of such dismissal, removal.

Provided that an employee who is dismissed or removed from service and is reinstated on appeal or revision, shall be entitled to leave that lapsed on the date of such dismissal or removal, as the case may be, unless the authority competent to reinstate the employees decides to the contrary.

(ix) Sundays and holidays, immediately preceding or immediately following any kind of leave shall not be treated as part of the leave, except in cases where for administrative reasons permission for prefixing and suffixing holidays to leave is specifically withheld.

Amended as: Intervening holidays should not be counted as leave if one applies for Casual Leave for the preceding or succeeding holidays w.e.f. 7/1/1988.

(x) An employee, while on leave, including leave preparatory to retirement, shall not take up any service or assignment outside, including setting up of a private professional practice as accountant, consultant or legal practitioner, without obtaining the prior sanction of the President.

(xi) A leave account shall be maintained in a suitable form for each employee by the Secretary or any officer specifically authorised by him in this behalf from time to time.

Any leave granted to an employee shall be subject to verification of entitlement to the leave as per the leave account maintained under the sub-clause above.

(xii) Application for the grant of leave or for 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.

Individuals already on leave and desirous of obtaining an extension must submit their applications sufficiently in advance except on Medical ground of the date of expiry of original leave, so as to permit their joining by the due date, if the application is refused.

Failure to comply with these rules shall render an individual liable to be treated as absent without leave.

(xiii) Whenever an employee is prevented by sickness or other unforeseen reasons from attending office, he should invariably address the Secretary or his departmental head by letter or by postcard under record within three days explaining the cause of absence.

(xiv) Before proceeding on leave, an employee shall intimate leave sanctioning authority, his address while on leave and shall keep the said authority informed of any change in the address previously furnished.

(xv) Unless the authority competent to grant leave extends the leave, 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 unauthorised manner is for period not exceeding fifteen consecutive days, the employee shall not be entitled to any pay and allowances for the period of such absence but the period will be treated as leave without pay.

(b) If absence from duty in an unauthorised manner is for a period exceeding fifteen consecutive days, the employee shall be deemed to have left the services of the Institute of his own accord without notice from the date from which he has been absenting himself from duty unauthorisedly provided that if the employee 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, if any, as ordered by the Council.

Kinds of Leave Admissible

117. Casual Leave

(i) An employee who is on the rolls of the Institute on the 1st January of a year shall be eligible to the grant of 12 days casual leave during that calendar year. Employees joining the



services of the Institute during the course of a year shall be eligible to the grant of casual leave for that calendar year at the rate of one day for each completed month of service.

- (ii) Any casual leave not availed of on or before 31st December of a year shall lapse and casual leave shall not be carried over to the subsequent calendar year (except as 117 (i) above.) Normally casual leave shall not be granted for more than four days at a time.

Amended as: The employee who would not in a position to avail of Casual Leave during a particular Calendar Year due to exigencies of the Work be allowed to carry-forward maximum 3 days (Three days only) of un-availed Casual Leave as refused leave in the next Calendar Year with the approval of the Secretary or authorized Director of the Institute w.e.f. 2006.

- (iii) Casual leave shall not be granted in combination with any other kind of leave, excepting leave on medical when no other kind of leave is available.
- (iv) Casual leave may be available for urgent personal requirement or for inability to attend office for circumstances beyond control of the employee or on grounds of minor ailments or sickness. Except in 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.
- (v) Casual leave in terms of 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 for half-day basis may be combined with full days' casual leave.

118. Earned Leave

Privilege Leave/Earned Leave

- (a) Employees shall be eligible to one month's privilege leave with full pay and allowances for every eleven months' service. In other words, privilege leave shall be earned 1 day for every eleven days service period.
- (b) No employee shall be eligible to privilege leave unless he has been confirmed. On confirmation, the probationary period, if any, shall be taken into account for the purpose of calculating Privilege Leave.
- (c) Time spent by employee on leave, will not be counted as "service".
- (d) Privilege Leave may be accumulated upto a maximum of 180 days and employee will cease to earn privilege leave when the accumulated privilege leave at their credit amounts to 180 days.

Amended as : Nomenclature of Earned Leave is changed as Privilege Leave, Privilege Leave can be accumulated upto a maximum of 300 days and an employee will cease to earn Privilege Leave when the accumulated leave in their credit amounts to 300 days.

- (e) Encashment of Leave: The employees will continue to be entitled for encashment of Earned Leave subject to minimum of 15 days and maximum of 30 days once in a Financial year with a condition that at the end of utilization of Leave at one point of time there must be a balance of 30 days to his/her credit as per existing norms.

119. Medical Leave

- (a) An employee shall be entitled to Medical Leave as follows:
- (i) During first year of service - 5 days with full pay and 10 days with half pay.
- (ii) From 2nd year of service - 10 days with full pay and 20 days with half pay.
- (b) Medical Leave may be accumulated upto a maximum of 60 days with full pay and 120 days with half pay.

Amended as : Ceiling removed w.e.f. 1992

- (c) Medical Leave may be availed of for not less than 3 days at a time and only on grounds of sickness which must be supported by a certificate from a registered Medical Practitioner.

Amended as: Medical Leave may be taken for a minimum 2 (two) days with Medical Certificate (Certificate of Fitness) as per normal practice, Instead of existing minimum of 3 (three) days.



120. Leave without pay

- (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 allowances of any sort is admissible for the period of leave without pay.
- (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 study or illness, leave without pay may be granted upto 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 upto two years.
- (v) The period spent on leave without pay shall not count for increment in the time scale of pay, except as provided for in Rule 49.
- (vi) The authority competent to sanction leave may commute retrospectively periods of absence without leave into leave without pay.

121. Maternity Leave

- (i) Maternity leave of absence from duty may be granted to female employees, who have been confirmed in the Institute's service on satisfactory completion of the probation period, for a period which may extend upto the end of 90 days from the date of its commencement or to the end of 42 days from the date of confinement, whichever is earlier.
- (ii) Maternity leave shall be admissible for not more than two occasions during the entire service of the employee concerned.
- (iii) Such leave shall be granted only on the production of a medical certificate from the medical authority.
- (iv) Maternity leave may also be granted to a permanent married female employee, on the production of requisite medical certificate from the medical authority, in case of miscarriage including abortion, for a maximum period of 36 days. Such leave under this clause may be availed of only once in the entire service of the employee.
- (v) An employee who proceeds on maternity leave will be entitled to leave salary as admissible during earned leave as specified in Rule 118.
- (vi) Notwithstanding the provisions contained in sub-clause (iii) and (iv) any leave (but not casual leave) for a period not exceeding sixty days, applied for in continuation of maternity leave, may be granted without production of medical certificate.
- (vii) Leave of any kind applied in further continuation of the leave granted under sub-clause (vi) 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 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.
- (viii) Maternity leave shall not be debited against the leave account of the employee.

122. Special Leave

The Executive Committee may at its discretion, grant special leave to any employee for participating in sports events of national or International importance in a representative capacity or for undergoing Vesectomy or Tubectomy or such other contingencies in connection with family planning, for such period and on such conditions, as it may be decided in each individual case.



CHAPTER 8

TRAVELLING ALLOWANCE

General

123. The types of travel in connection with the Institute's work for which travelling allowance is admissible to the employees of the Institute are:

- (a) Travels on tour
- (b) Travels within the Headquarters station-outstation, and
- (c) Travels on transfer

124. For the purpose of determining their entitlement to travelling allowance, the employees of the Institute covered by these rules are classified into the two grades as per last Memorandum of settlement.

Grade III. Employees in the time scales between Rs. 250-618, Rs.295-620, Rs.340-855 & Rs. 550-990 (both inclusive), i.e. Section-in-Charge/Executive Assistant, Stenographer/Sr. Assistant, Typist/ Assistant, Record Assistant or Equivalent ranks.

Grade IV. Employees in the time scale of Rs.240-375 and below i.e. Durwan Grades A & B, Car Driver, Electrician, Record Keeper-cum-Machine Attendant, Sr. Peon, Bearer, Peon & Sweeper.

Amended as : Individuals travelling on tour are eligible for reimbursement of the travelling expenses incurred by them on account of fare paid are as under :

SL	DESIGNATION	ENTITLEMENT
1.	Section-in-Charge / Executive Asstt. / Console Operator / Stenographer / Sr. Asstt. / Sr. Typist / Sr. Asstt.-cum-Typist / Telephone Operator or equivalent	A.C. III Tyre / 1 st Class
2.	Asstt./ Asstt-cum-Typist / Asstt.-cum-Computer Operator / Sr. Data Entry Operator / RA / SRA(P) / SRA(P) Grade -I / Sr. Peon / Sr. Darwan / Sr. Driver / Sr. Electrician / Sr. Sweeper / Electrician / Peon / Sweeper / Darwan or equivalent	2 nd Class Sleeper

In all other cases of travel within India, the Secretary or Departmental Head shall be the controlling officer. For any travel abroad, the Council shall be the sanctioning authority.

125. No employee of the Institute is authorised to draw travelling allowance for any journey undertaken for attending seminars, lectures or training or development programmes, conference and other meetings of this nature, whether organised by the Institute or the Regional Councils or the Chapters of the Institute or outside bodies unless specific sanction of the Secretary is obtained in each case.

126. Travelling allowance will normally be admissible by the shortest route unless the controlling officer waives this condition where justified.

127. 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 (or any member of his family, in case of transfer) actually travels.

A. Travels on Tour

128. Travel on tour refers to the journey performed by an employee to any outstation from the usual or permanent place of duty, termed as Headquarters for the purpose of these rules, on official duty by air, sea, rail or road. This also includes halt at outstation.

129. Individuals travelling on tour are eligible for reimbursement of the travelling expenses incurred by them on account of fares paid, and incidental during journey periods at the scale as may be decided from time to time and notified by Secretary.



Grade	Journey by Air/Rail Actual single Fare	Entitlement Incidental Expenses	Journey by Road
III.	1 Class or AC III Class	20 paise per 10 Km.	Re. 0.30 per Km
IV.	II Class Sleeper	12 paise per 10 Km	Re.0.30 per Km

Note:

1. Charges for reservation by the entitled class for rail journey, if charged by the Railway are admissible.
2. Non-availability to reservation by the entitled class is not an acceptable reason for not performing the joining connected with official work.
3. Journey by road includes journeys by steam, launch or other sea bound vessels.
4. Where journeys are performed by road between places connected by rail, the road mileage as calculated in these rules shall be limited to rail fare as applicable. The controlling authority may, however, relax these limits in special circumstances.
5. 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.

Daily Allowance

Employees will be entitled to daily allowance as may be decided and notified by Secretary from time to time.

130. Daily allowance is a uniform allowance intended to cover expenses incurred by an employee who travels on tour, on account of travelling and staying at places other than the headquarters.

131. Daily allowance is to be calculated for the period of absence of the employee from headquarters, such period being reckoned as the period between the date and time of arrival at the outstation and the date and time of departure from the outstation for journeys on tour from one outstation to another outstation, the first outstation shall be deemed to be the headquarters for the purpose of this rule.

132. Full daily allowance at the rates specified in Rule 128 below shall be granted to an employee on tour for each completed calendar day of absence from mid-night to mid-night. For absence from Headquarters on any day for less than 24 hours, the daily allowance for that day shall be regulated as follows :

D.A. Admissible for the part Calendar day

- | | |
|---|------------------|
| (1) Arrival at outstation in the forenoon | At full rate |
| (2) Departure from outstation in the afternoon | At full rate |
| (3) Arrival at the outstation in the afternoon | At half the rate |
| (4) Departure from the outstation in the forenoon | At half the rate |

Provided that if arrival at and departure from outstation happens to fall on the same calendar day daily allowances shall be admitted at the full rate for that day.

Amended as : Full daily allowance at the rates specified in Rule 133 below shall be granted to an employee on tour for each completed calendar day of absence from mid-night to mid-night. For absence from headquarters on any day for less than 24 hours, the daily allowance for that day shall be regulated as follows w.e.f. from 18/08/2000 :



SL		D.A. admissible for the part calendar day
1.	For absence not exceeding six hours	Nil
2.	For absence not exceeding six hours but not exceeding twelve hours	70%
3.	For absence exceeding twelve hours	Full rate
<i>Daily allowance when free Boarding and/or Lodging are provided</i>		
1.	If free Boarding and Lodging provided	One fourth
2.	If free Boarding alone provided	Half
3.	If free Lodging provided	Three fourth

Provided that if arrival at and departure from outstation happens to fall on the same calendar day daily allowances shall be admitted at the full rate for that day.

133. The rates of daily allowance admissible to employees on tour shall be as follows w.e.f. 1.4.84

Grade - III : Rs. 60 per day

Grade IV : Rs. 40 per day

Amended as : The rates of daily allowance admissible to employees on tour shall be as follows w.e.f. 22/05/2006

SL.No.	Range of Basic Pay	Rs.
1.	Upto Rs.3,450.00	400.00
2.	From Rs.3,451.00 - Rs.4,500.00	450.00
3.	From Rs.4,501.00 - Rs.8,550.00	500.00
4.	From Rs.8,551.00 - Rs.9,000.00	550.00

Past cases decided otherwise will not be reopened. There will be no change regarding mode of travel and individual entitlement as per existing rules.

134. Leave including casual leave may be allowed to an employee on tour under exceptional circumstances by the controlling authority. No daily allowance or other charge shall be admissible for such period of absence on leave. The entitlement for fare where an employee makes a tour for his own convenience and with the approval of the controlling authority, may be determined in each case on merits, subject to the condition that the travelling allowance payable shall, in no case, exceed the amount admissible by the shortest route from the point of detour to Headquarters.

B. Travels within the headquarters station/outstation

135. All journeys on official duty undertaken within a radius of 50 kilometres of the headquarters station or beyond 50 kilometres if the employee returns to the Headquarters station on the same calendar day on which he started his journey shall be regulated in accordance with the provisions contained in these rules.

136. For such journeys as specified in Rule 129, the employee shall be eligible to the reimbursement of actual conveyance charges subject to the limits of actual rail fare for the rail portion of the journey in the class to which he is entitled to travel under Rule 129, and of the amount admissible to him at the rates specified in Rule 129 for the road portion of his journey.

137. For journeys undertaken by road at outstations, conveyance charges shall be reimbursed to an employee as may be decided and notified by Secretary from time to time.

C. Travels on Transfer

138. In case of transfers involving change of stations, travelling allowance shall be admissible with reference to the grade and pay of employee at the new station of posting. Travelling allowance shall



be admissible from the old station 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 old station to 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 performed from the old station to the new station of posting.

139. The entitlement for journeys undertaken on transfer shall be as follows:

- (i) **Rail Journey:** Employee and members of their families shall be entitled to travel by the same class of accommodation as on tour and the employee shall be entitled to actual single fare for himself and for each member of his family.
- (ii) **Road Journey:** For journeys by road between places connected by rail, actual expenses limited to rail fare shall be reimbursed. For places not connected by rail, the employee may be reimbursed actual expenditure against reasonable evidence of expenditure for mode of conveyance appropriate to his category of the employee, to the rates applicable to his grade under Rule 129.
- (iii) **Incidental:** An employee shall draw one daily allowance, at the rate appropriate to his grade as specified in Rule 133 for self, 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 completed 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 Rule 132.
- (iv) **Transfer Grant:** An employee shall be entitled to the following lump sum payment to cover the expenses for winding up and setting up establishment etc. including transport to and from Railway Station and/or Air Port,

Grade III - Rs. 400

Grade IV - Rs. 300

Amended as: Given in APPENDIX - 10

- (v) **Baggage allowance:** Employees may draw the actual cost of transportation of personal effects by goods train upto the following maximum: —

Grade III - 1500 kilograms

Grade IV - 1000 kilograms

If an employee carried his personal effects by Passenger train or by road, instead of goods train, between points connected by rail, he shall be allowed to claim actual expenditure incurred restricted to his entitlement by goods train under this sub-clause.

140. Notwithstanding the provisions of these rules, 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 under these rules, by the 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 expenses etc. shall remain unaffected as if he had travelled in the class or by the modes of transport to which he is entitled under these Rules.

141. The Executive Committee is empowered to allow, in specific cases and in special circumstances, travelling allowances at rates higher than those provided in these Rules, at its discretion.

Leave Travel Allowance

142. The object of the grant of Leave Travel Allowance is to provide, as a welfare measure, travel assistance to the employees 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.

- (i) The allowance will be admissible to all employees once in a block of two years or four years for journeys to any place in India at their option.
- (ii) The allowance is admissible only if the employee takes leave, other than casual leave, for a minimum period of ten days indicating his intention to proceed on journey to any place in India, either himself alone or with the members of his family.



- (iii) The allowance shall be paid in one lump sum as per last memorandum of settlement in advance at the time the employee proceeds on leave for this purpose, at the rates specified below irrespective of the place of visit, the class in which the employee is entitled to travel under the Rules and whether he or any member(s) of his family is undertaking the journey.

(a) Sweeper, Peon, Bearer, Durwan Grades A & B, Senior Peon, Record Keeper-cum-Machine Attendant, Car Driver Rs. 900/-

(b) Assistant, Typist, Senior Asst. Stenographer, Section-In-Charge, Executive Assistant, Record Assistant, Sr. Driver, Sr. Electrician Rs. 1200/-

The aforesaid employees may draw the amount of Leave Travel Allowance at double the rate as may be applicable to them once in four years instead of the above rate every alternate year, at their option.

Amended as: If an employee is unable to avail of LTA within a block period ending 31st March due to some valid reasons or in exigency of office work, he/she may be allowed grace period of four years from 1st April in the following year for availing of the LTA of the earlier block at the earlier rate with the approval of Secretary or authorized Director of the Institute.

Class - IV employees in the Category of Peon, Sr. Peon, Driver, Electrician, Sweeper, Durwan, Sr. Durwan etc. will be paid Rs. 8000/- for a block of 4 years as LTA w.e.f. 2003-07 block.

Class - III employees in the Grade of Sr. Driver, Sr. Electrician, Record Asstt., SRA(P), Asstt. Cum. Typist, Sr. Asstt. Cum Typist, Stenographer, Executive Asstt. Etc. will be paid Rs. 9000/- for a block of 4 years as L.T.A. w.e.f. 2003-07 block.

LTA may be availed of by taking minimum 4 days (Four days) of consecutive Leave of any nature in place of existing minimum period of 10 days.



CHAPTER 9

PROVIDENT FUND, GRATUITY, RETIREMENT

Employees' Provident Fund

143. In matters of P.F., employees of the Institute shall be governed by the rules specified in 'The Institute of Cost and Works Accountants of India Employees' Provident Fund Rules' as in APPENDIX-7 of this Manual.

Retirement

144. Every employee of the Institute shall be required to 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 fifty eight years.

Amended as: Retirement age being raised to 60 (sixty years) as per recommendation of Fifth Pay Commission.

145. Nothing contained in Rule 144, shall effect the right of the Council to retire an employee at any time on medical grounds.

Provided that before retiring an employee under this rule, it shall be open to the Council to require the employee to undergo a medical examination by such medical board duly constituted by the authorities.

Encashment of earned leave

146. (i) 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 of the leave salary in respect of the period of earned leave at his credit, subject to a maximum of 180 days of earned leave shall be paid to the employee in one lump sum as one time settlement.

Amended as: Maximum number of days has been raised to 300 w.e.f. 31/3/1998.

(ii) Cash payment under this rule will be equal to the leave salary as admissible for earned leave as specified in Rule 118, at the rates in force on the date of retirement or death or resignation or termination of service.

Travelling allowance on retirement or death

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

Resignation

148. (i) A permanent employee can resign from service on giving one month's notice or as mutually agreed upon or as specified in the letter of appointment. A temporary employee can leave service on giving 24 hours notice.

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

(ii) Resignation of an employee may be accepted by the appointing authority with immediate effect or at any time before the expiry of the period of notice, in which case, the employee shall be paid pay in respect of the un-expired portion period of notice given by him. In case a shorter period of notice is accepted at the request of the employee, he shall be entitled to receive his pay and allowances only in respect of actual period spent on duty in the Institute.



Gratuity

149. 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 which follow hereinafter.

150. For entitlement to gratuity the employee must have rendered a continuous service for not less than five years.

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.

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 and Works 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.

151. Gratuity shall not be payable to re-employed personnel as per Act.

152. The amount of gratuity payable to the employee shall be equal to one fourth of salary for each completed six monthly period of continuous service subject to a maximum of 15 months salary or Rs. 36,000/- whichever is lower. For the purpose of this rule gratuity payable a month will comprise 26 days.

Amended as: Amount of Gratuity payable to the Employee shall be equal to 115 days for each completed year of continuous service or part thereof in excess of six months, subject to a maximum of Rs. 3.50 lakhs. A month of will comprise of 26 days and Salary shall mean Basic Pay, Dearness Pay and Dearness Allowance of the employee concerned for the calendar month immediately preceding the date of termination of his employment but shall not include any other payment including allowance, perquisites, ex-gratia payment, bonus or commission.

153. 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.

154. Any amount due to the Institute from an employee at the time of termination of his employment for any reason, may be adjusted at the discretion of the Council against the amount of gratuity which may be payable to him under these rules.

155. 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 recognise nor shall it be bound by any notice of such transfer, assignment, mortgage or charge and on receipt by the Institute of any such notice, the employee concerned shall be liable to disciplinary action which may entail the forfeiture of his eligibility to receive such gratuity.

156. 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.

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 a succession certificate.



APPENDIX - 1

Age, Qualifications and Experience for Direct Recruits / Transfer or Promotion (1983 Agreement - subsequently revised)						
SL	Designation of Post	Quota Direct	Promotion	Maximum Age	Essential Qualification	Essential Experience
1.	Sweeper	100%	--	--		
2.	Peon / Bearer / Durwan Grade B	100%	--	35 yrs.	8 th Standard	Candidates with experience Preferred
3.	Sr. Peon / Record Keeper-cum-Machine Attendant/ Sr. Sweeper	--	100%	By Promotion only		8 yrs. as Peon/Bearer/Sweeper
4.	Car Driver	100%	--	35 yrs.	8 th Standard and valid car driving license	3 yrs. in car driving
5.	Durwan Grade A	--	100%	By Promotion only		8yrs. as Durwan Grade B.
6.	Record Assistant	--	100%	By Promotion only		6 yrs. as Sr. Peon / Sr. Sweeper / Sr. Durwan.
7.	Typist	100%	--	35 yrs.	Matriculation or equivalent and typing speed 35 w.p.m.	Previous experience preferred
8.	Assistant-	90%	10%	35 yrs.	Graduate (Relaxable for Typist on roll as on 01.04.1983)	Previous similar experience preferred
9.	Sr. Assistant / Sr. Typist	--	100%	35 yrs.	Graduate (Relaxable for Typist on roll as on 01.04.1983)	8 yrs. experience in post of Assistant / Typist
10.	Stenographer	100%	--	35 yrs.	Graduate and proficiency of 100 w.p.m. in shorthand and 35 w.p.m. in typewriting	Previous experience preferred
11.	Section-In-charge / Executive Assistant	--	100%	By Promotion only		6 yrs. as Sr. Assistant / Stenographer / Sr. Typist
12.	Accountant	--	100%	--	Commerce Graduate	On completion of ten years service or earlier as section-in-charge / Executive Assistant knowledge as accounts is a must 4/5 yrs. experience in Accounts preferable
13.	Section Officer or Equivalent	--	100%	--	Graduate	On completion of ten years service as Section Incharge / Executive Assistant.



Amended as :

Age, Qualifications and Experience for Direct Recruits / Transfer or Promotion (1983 Agreement - subsequently revised)						
SL	Designation of Post	Quota Direct	Promotion	Maximum Age	Essential Qualification	Essential Experience
01.	Sweeper	100%	--	--		
02.	Peon / Bearer / Durwan Grade B	100%	--	35 yrs.	8 th Standard	Candidates with experience
03.	Sr. Peon / Record Keeper-cum-Machine Attendant/ Sr. Sweeper	--	100%	By Promotion only		6 yrs.
04.	Car Driver	100%	--	35 yrs.	8 th Standard and valid car driving license	3 yrs. in car driving
05.	Durwan Grade A	--	100%	By Promotion only		6 yrs. as Durwan Grade B. (Relaxable for Assistant / Typist on roll as on 01.04.1983)
06.	Record Assistant / Data Entry Operator	--	100%	By Promotion only		6 yrs. as Sr. Peon / Sr. Sweeper / Sr. Durwan. (Relaxable for Assistant / Typist on roll as on 01.04.1983)
07.	Sr. Record Assistant (P) / Data Entry Operator	100%	--	35 yrs.	Matriculation or equivalent	Previous experience preferred
08.	Assistant-cum-Typist	90%	10%	35 yrs.	Graduate (Relaxable for Typist on roll as on 01.04.1983)	Previous similar experience preferred
09.	Sr. Assistant / Sr. Typist	--	100%	35 yrs.	Graduate (Relaxable for Assistant / Typist on roll as on 01.04.1983)	6 yrs. experience in post of Assistant / Typist
10.	Stenographer	100%	--	35 yrs.	Graduate and proficiency of 100 w.p.m. in shorthand and 35 w.p.m. in typewriting	Previous experience preferred
11.	Section-in-charge / Executive Assistant	--	100%	By Promotion only		6 yrs. as Sr. Assistant / Stenographer / Sr. Typist
12.	Accountant	--	100%	--	Commerce Graduate	On completion of 10 years service or earlier as Section-In-charge / Executive Assistant (knowledge of accounts is a must 4/5 yrs. experience in Accounts preferable).
13.	Section Officer or Equivalent	--	100%	--	Graduate (Relaxable for Section Incharge / Executive Assistant on roll as on 01.04.1983).	On completion of 10 years service as Section In-charge / Executive Assistant.



PAY SCALES

APPENDIX - 2

1. Rs. 195-5-280-6-304
Sweeper/Peon/Bearer/Durwan
2. Rs. 240-8-264-12-300-15-375
Sr. Peon/Sr.Sweeper
Record Keeper-cum Machine Attendant
Car Driver/Electrician
Sr. Durwan
3. Rs. 250-12-298-15-418-20-618
Record Asstt./Sr. Driver/Sr.Electrician
4. Rs. 295-15-460-20-620
Assistant/Typist
5. Rs. 340-20-560-25-735-30-855
Sr. Asstt/Stenographer
6. Rs. 550-35-655-45-790-EB-50-990
Section-in-charge/Executive Asstt.

Amended as: The present scale of pay with effect from 1/01/1996 is given below:

POST	PAY SCALE RS.
Section-In-Charge/Executive Assistant/ Console Operator	5500-175-9000
Sr. Asstt./Sr. Typist/Stenographer/Sr.Asstt-cum-Computer Operator	5000-150-8000
Asstt./Typist/Assistant-cum-Typist/Receptionist-cum-Telephone Operator/ Sr. Data Entry Operator/Asstt.-cum-Computer Operator	4000-100-6000
Record Asstt./Sr. Driver/Sr. Electrician/ Data Entry Operator	3200-85-4900
Sr. Peon/ Driver/ Sr. Sweeper/ Electrician/Sr. Durwan	3050-75-3950-80-4590
Peon / Sweeper / Durwan / Bearer	2650-65-3300-70-4000



APPENDIX - 3

**THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
"OWN YOUR OWN HOME"
SCHEME FOR ADVANCE TO EMPLOYEES
FOR
RESIDENTIAL ACCOMMODATION ON OWNERSHIP BASIS**

1. Object

- 1.1. Special Credit Scheme has been formulated to achieve the objective of assisting the permanent employees of the Institute of Cost and Works Accountants of India with an advance for the acquisition of residential accommodation on ownership basis.

2. Definitions

- 2.1 The Institute means the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959.
- 2.2 Management means the Council of the Institute or such person or persons as may be authorised in this behalf by the Council of the Institute.
- 2.3 The term "acquisition" means only
- (a) extension of an existing building owned solely and absolutely by an employee ; or
 - (b) outright purchase or obtaining a lease for a term not less than 51 years of a ready built house (with land or flat by him solely); or
 - (c) construction of a house upon premises owned solely and absolutely by him.

3. Eligibility

- 3.1 Any person who is and has been in the permanent employment of the Institute for a continuous period of at least 5 years and is ordinarily yet to be in such employment for a further minimum period of 10 years counted from the date of application for advance ending with the 58th year of age of such person shall be eligible to apply for the benefit of this scheme upon fulfillment of the other terms and conditions under the scheme.

Amended as: Minimum continuous year of service being reduced to 1 year w.e.f. 1992. Also the age of retirement being raised to 60 years.

Provided, however, that the management may grant an advance under this scheme to a permanent employee who will be in such employment for a period shorter than 10 years as aforesaid on such special terms as to repayment and security as the management shall deem fit.

Provided further that no person shall be eligible to apply for the benefit of this scheme if he has any loan outstanding from his provident fund or the Institute.

Provided also that all persons applying for such benefit shall declare and undertake in writing that till the advance, if any, made under this scheme is repaid in full with interest, cost and charges they shall not obtain any loan or other advance from their Provident Fund or the Institute.

- 3.2 Nothing herein shall prejudice and/or be contrary to or inconsistent with but everything herein shall be in consonance and accordance with the Standing Order and/or the general terms and conditions of service of the employees of the Institute insofar as the same relate to this status, pay, the date of recruitment, length of service and age of retirement and any other matter or matters incidental to his employment.



- 3.3 The Management shall have absolute discretion in granting or refusing the benefit under the Scheme. In exercising the discretion the management may take into consideration the factors like the size of the applicant's family and his financial commitments, location, type, valuation condition and marketability of the property under consideration. Provided that in disallowing the benefit to an employee the management shall record the reasons in writing for doing so, but the decision of the Management in this behalf shall be final. No benefit under this Scheme shall be claimed as a matter of right.
- 3.4 At the time of applying for advance, the employee concerned shall satisfy the management that :
- 3.4.1 Save in the case of extension of an existing building he is not at the time of making the application owner of any house or flat, either in his own name or in the name of wife or minor child.
- 3.4.2 The acquisition shall be only for the residential purpose of the employee and the members of his family. In no case any non-residential purpose will be permissible.
- 3.4.3 The cost of acquisition shall not be more than 200 times the applicant's basic pay as on the date of application or Rs. 1 lac whichever is lower and shall not be less than Rs. 10,000/-.
- 3.4.4 In the case of extension of existing building or construction of a house, the existing building or the land or premises on which the extension is to be made or the house is to be constructed, as the case may be, shall be owned solely and absolutely by the applicant free from encumbrances, charges, attachments, liens and lispendens and he shall have a good marketable title thereto.
- 3.4.5 In the case of acquisition of a ready built house or flat the vendor or the lessor of the house or flat must have good marketable title to such house or flat free from all encumbrances or an absolute right to grant the lease, as the case may be, and the transfer to the employee shall be by way of an outright sale absolutely and for ever or grant of a lease for a term not less than 51 years from the date of such lease, not terminable at the option of the lessor.
- 3.4.6 The valuation of the property involved in this scheme, and the assessment of the costs of acquisition shall be made by such valuer or other persons who may be appointed by the Management and his valuation or assessment shall be accepted by the employee. The employee shall render all possible assistance to the said valuer or person and if so required by the Management produce document of title plans and other necessary papers for the purpose of such valuation or assessment.

4. Limit

- 4.1 The amount of advance will not ordinarily exceed 50% of the value of the property involved.
Amended as: The amount of advance will not ordinarily exceed 85% of the value of the property involved.

- 4.1.1 For the extension of an existing building the advance on account of estimated cost of such extension may be upto 72 times the employee's monthly basic pay as on the date of application or Rs. 30,000/- whichever is lower.

Amended as : For the extension of an existing building the advance on account of estimated cost of such extension may be upto 180 times the employee's monthly basic pay as on the date of application or Rs. 75,000/- whichever is lower.

- 4.1.2 For acquisition of a ready house or flat as aforesaid or for construction of a house as aforesaid the advance on account of the actual price or premium or cost of construction may be upto 120 times the employee's monthly basic pay as on the date of application or Rs. 60,000/- whichever is lower.

Amended as : For acquisition of a ready house or flat as aforesaid or for construction of a house as aforesaid the advance on account of the actual price or premium or cost of construction may be upto 180 times the employee's monthly basic pay as on the date of application or Rs. 3,00,000/- whichever is lower.



- 4.1.3 In fixing the amount of advance the discretion of the management shall be absolute.
- 4.2 An employee shall be entitled to only one advance during the entire tenure of his employment.
- 4.3 In sanctioning advances the Management shall usually entertain application in order or the dates on which they are made but the management may in special circumstances depart from such usual practice and sanction an advance against any application or applications in preference to application or applications made on earlier date or dates.

5. Terms of Advance

The maximum term of which the advance will be made is ordinarily 15 years.

Repayment

- 5.1 The amount of advance, along with interest, shall be repaid by not more than 144 monthly installments commencing from the third Calendar month after the date on which the advance is made.

Amended as : The amount of advance, along with interest, shall be repaid by not more than 180 monthly installments commencing from the third Calendar month after the date on which the advance is made.

- 5.2 (a) the monthly installments may not essentially be equal but may comprise such amount or amounts as the management may think fit and proper and congenial to the adjustment of the amount of advance with interest

(b) The monthly installments will be deducted by the Institute from the total monthly emoluments of the employee.

- 5.3 If an employee shall die, or be adjudged insolvent or for any reason whatsoever cease to be an employee or the absolute owner or occupier of the property involved or the lease aforesaid is determined sooner before the entire amount of advance with interest is repaid or the employee commits any breach of any of the terms and conditions contained by the employee in connection with the advance then the total amount then remaining unpaid shall become forthwith repayable and unless the employee or his heirs, executors or administrators of successors, as the case may be, tender payment of such entire amount with interest within 60 days from the date on which such payment is demanded by the management it shall be lawful for the management in its absolute discretion to enforce the securities hereinafter mentioned for repayment and also to appropriate the Institute's contribution to the employees' Provident Fund and any other amount or amounts payable by the Institute to the employee towards realisation of such amount of advance with interest.

6. Security

- 6.1 The employee shall subject to the satisfaction of the management furnish one or more of the following securities as may be required by the management.

6.1.1. The employee will execute in favour of the Institute a Promissory Note payable on demand for the entire amount of advance, to be renewed from time to time as the management may require.

6.1.2 He will create in favour of the Institute a first mortgage by deposit of the title deeds of the property for which the advance is obtained and execute, if required by the management and register the requisite Memorandum of Deposit of such title deeds; the mortgage at the discretion of the management may be in any other form.

6.1.3 He will obtain a surety Guarantee Bond in favour of the Institute executed by at least one surety who shall, subject to the approval of the management be a person (not being an employee of the Institute) not below the rank of a permanent Government employee drawing a salary of not less than Rs. 1000/- per month.



7. Loan Application

7.1

Application for Advance shall be made only in the prescribed form of Annexure to this Scheme.

8. Disbursements

8.1 Subject to the limit of sanction the amount of such sanction shall ordinarily be disbursed in the following manner:

8.1.1 In the event of extension of an existing building or of a construction of house upon completion of the foundation if any, 25% of sanctioned amount; upon completion of construction upto plinth level a further 25% of the sanctioned amount; upon completion of the construction of upto lenthil a further 25% of the sanctioned amount and upon completion of the construction of the building balance 25% of the balance amount.

8.1.2 In the event of acquisition of a ready built house or flat the entire sanctioned amount of advance upon the execution of the Deed of Sale by the Vendor or of the Deed of lease, as the case may be, and presentation therefor registration and the execution by the employee of a deed of mortgage to received the said advance and presentation thereof for registration.

9. Documents and Title Deeds

9.1 All documents and Title Deeds shall be accepted by the management only if approved by the Institute's lawyer, the cost of preparation and approval thereof being borne by the employee.

Amended as: The words 'being borne by employee' be replaced by the words being borne by Institute'.

9.2 The employee shall bear all incidental expenses like those for stamp and registration.

9.3 The employee shall also bear all the usual charges of valuer or other persons making the valuation or assessment as aforesaid.

10. The Management reserves the absolute right to amend, alter, delete, cancel or withdraw or any of the provisions of this Scheme at its own discretion.



APPENDIX - 4

THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
12, Sudder Street, Kolkata - 700 016

APPRAISAL REPORT

REPORT FOR THE YEAR
(From January 1 - December 31)

Name of Employee Designation

BRIEF DESCRIPTION OF THE JOB ASSIGNED AND NATURE OF DUTIES AND FUNCTIONS :

SL	Merit Rating	A	B	C	D	Any additional comments
1.	Health & Appearance	Very Good	Good	Adequate	Poor	
2.	Reliability	Fully dependable	Reliable	needs supervision	Cannot be depended	
3.	Attendance & Punctuality	Very Good	Good	Average	Poor	
4.	Quality of work, accuracy and efficiency	Thorough	Good	Adequate	Poor Need through checking & slow	
5.	Character	Very Good	Good	Average	Poor	
6.	Loyalty to job & Organisation	Excellent	Good	Average	Poor	
7.	Ability to do work correctly and quickly	Excellent	Good	Average	Poor	
8.	Future potential	Highly potential	Potentiality could be developed	Average	Poor	
9.	Attitude & co-operation (ability to get along with others)	Excellent	Good	Average	Poor	
10.	Cost consciousness	Very High	High	Ordinary	Poor	
11.	Honesty & Integrity	Excellent	Good	Average	Poor	
12.	Initiative & Enthusiasm	Excellent	Good	Average	Poor	
13.	Your overall assessment of his / her performance	Outstanding	Good	Average	Poor	
14.	General assessment giving a self contained summary of the above appraisal (In one, two or three paragraphs)					
15.	Whether fit for Confirmation/Upgradation					

Name & Designation of the

Reporting Officer

Date :

.....
(Name & Designation of the Receiving Officer)

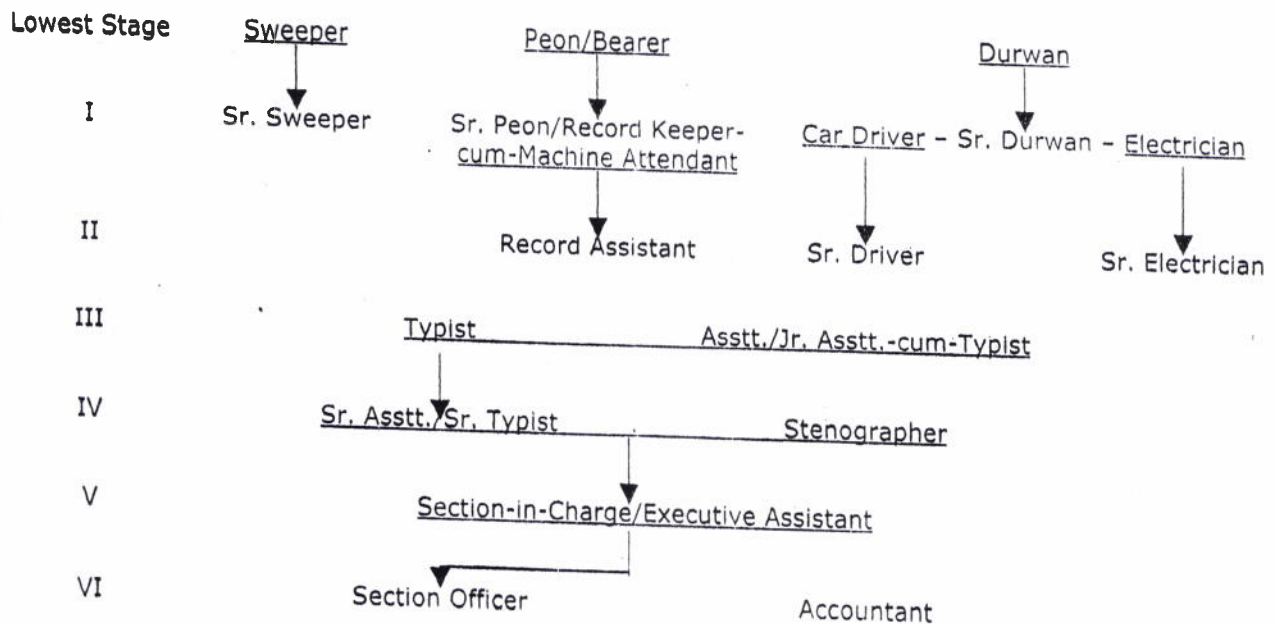


APPENDIX- 5

CHANNELS OF PROMOTIONS

POSTS

PROMOTION STAGE





Amended as :

APPENDIX - 6

Qualifications and Experience for Promotion				
SL	Designation of Post	Educational Qualifications	Experience	Basic of Promotion
1.	Senior Peon / Durwan Grade A	8 th Standard	6 yrs. as Sweeper / Peon / Bearer / Durwan Grade B	Seniority-cum-assessment subject to no adverse report
2.	Record Assistant	8 th Standard	6 yrs. as Sr. Peon / Sr. Durwan / Sr. Sweeper / Record-Keeper-cum-Machine Attendant	Seniority-cum-Assessment, subject to no adverse report
3.	Senior Assistant	Graduate	6 yrs. as Asstt./ Typist	Seniority-cum-Assessment, subject to no adverse report
4.	Section-in-charge / Executive Assistant	Graduate	6 yrs. as Sr. Asstt. / Stenographer	Seniority-cum-Assessment, subject to no adverse report
5.	Section Officer / Accountant	Graduate / Commerce Graduate	On completion of ten years service or earlier as Section-in-charge / Executive Assistant. For Accountant knowledge of Accounts is essential	Merit Only. Seniority will not be a criterion at all



APPENDIX - 7

**THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
EMPLOYEES' PROVIDENT FUND**

(Recognised under Section 588 (1) of the Indian Income Tax Act with effect from 31st May, 1959 by the Commissioner of Income Tax, West Bengal and the Andaman and Nicobar Islands, Calcutta vide Registration No. PF 58/58-59 dated 17th December 1979)

RULES AND REGULATIONS

1. These Rules and Regulations shall take effect as from the 1st day of January, 1956.
2. These presents shall constitute a trust, which trust shall be irrevocable save with the consent of all the beneficiaries; and save in the cases prescribed by Section 58C (1) (f) of the Indian Income Tax Act, no monies belonging to the Institution in the hands of the Trustees shall be recoverable by the Institute under any pretext whatsoever, nor shall the Institute have any lien or charge of any description on the same.
3. (a) "INSTITUTE" means the Institute of Cost and Works Accountants of India, as is at present or may hereafter be constituted;
(b) "MEMBER" means any employee of the Institute who has been elected to become a member of the Fund;
(c) "TRUSTEES" means the Trustees of the FUND for the time being appointed as hereinafter provided;
(d) "WAGES" means only the fixed monthly wages and salaries received by each employee from the Institute and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever, derived by any employees by any means outside his fixed ascertained salary;
(e) "DEPENDENT" means any of the following relatives of a subscriber, namely, a wife, husband, parent, child, minor brother unmarried sister and deceased son's widow and child and, where no parent of the subscriber is alive a paternal grandparent;
(f) "EMPLOYEE" shall mean an officer or servant in the service of the Institute who is in receipt of pay as proposed to allowance, honorarium, fee or stipend;
(g) "MONTH" means a calendar month and "YEAR" means the period commencing on the 1st day of APRIL of any year and ending on the 31st day of March of the succeeding year, according to the English Calendar.
4. The Management of the Fund shall be vested in the Trustees for the time being and the necessary expenses of management shall be borne out of the fund.
5. There shall be five Trustees of the Fund consisting of 4 representative of Council, two representatives of officers and two from staff who shall be appointed by a Resolution at a Meeting of the Council of the Institute and if and whenever any Trustee shall die, resign, refuse to act or become incompetent or incapable of acting or shall permanently leave India the Council may appoint any other person or persons to be a new Trustee or new Trustees and on every such appointment the Fund shall be vested in the new Trustee or Trustees together with continuing Trustees or Trustee. Pending such appointment, the remaining Trustee or Trustees shall carry on the work of Fund. In this regard the Trustees may take decisions from time to time in meetings, the proceeding of which should be recorded in a minute book and the quorum for such meeting shall be three.
6. (a) Every employee of the Institute in the whole-time and permanent service of the Institute on 1st January 1956, and every employee who will so join the service of Institute on or after that date shall be a member of this Fund, and shall submit to these Rules and Regulations and sign an Agreement and execute a nomination in the forms annexed to these Rules and Regulations.



- (b) Every subscriber shall nominate, at the time of joining the Institute, any person or persons to whom the whole or a part of the amount payable to him shall be paid in the event of this death, the amount payable to each such person being a specified share of percentage of the total amount due to the subscriber. But if the nominee be a minor the subscriber shall, at the time of nomination, also appoint a person of full age and free from any legal disability to whom, in the event of the subscriber dying before the minor nominee attains majority, the amount is to be paid on behalf of the minor nominee. When a nominee suffers under any legal disability to give a valid discharge, the subscriber must appoint in the nomination paper some other person to receive payment and give valid discharge on behalf of such nominee. No nomination in favour of a minor or of a person suffering under any other legal disability shall be valid without such appointment.

A nominee need not be a dependant of the subscriber.

If the person nominated be a dependant, the amount payable to him under these rules shall vest in and be payable to him on the death of the subscriber.

If a nominee predeceases the subscriber, the nomination, so far as it relates to such a nominee, shall be treated as null and void and payment in the case shall be regulated according to rule 15.

- (c) Every whole-time and permanent employee shall remain a member till such time as he leaves the employment of the Institute. Any such employee will cease to be a member of the fund when his such employment with the Institute is terminated, and he shall be entitled to a return in full of his own compulsory and voluntary contributions as well as the Institute's contribution, including all interest, forfeitures etc. standing to the credit of the member's account upto the date of resignation, notwithstanding any contrary provision that may be contained in any other rules of the Fund, provided however that his membership ceases after 5 years from the date of his entry to membership. In case of cessation of membership on account of dismissal for misconduct or voluntary resignation of employment otherwise than on account of ill-health to be confirmed by a medical certificate or other unavoidable cause accepted by the Trustees before completion of 5 years of membership, he will be entitled to the refund of his own compulsory and voluntary contributions only together with the accrued interest thereon, if any.

- (d) Before a member retires from service, he may change his nomination as often as he likes.

7. The Contribution of each member to the Fund shall be with effect from 1st January 1963 a sum equal to 8 1/3 per cent, with effect from 1st April 1975 a sum equal to 10 per cent of the amount of basic salaries and with effect from 1st April 1983 10 per cent of basic and Dearness Allowance earned by each employee calculated on each completed month of service, which contribution shall be known as "COMPULSORY SUBSCRIPTION" and shall be deducted by the Institute monthly from such salaries or wages before payment of same, and such contribution shall be placed to the credit of each employee with the Provident Fund forthwith. The rates of compulsory subscription may be revised and altered from time to time by the Trustees with the sanction of the Commissioner of Income-tax having jurisdiction over the Fund, but any change in the rate of compulsory contribution shall be given effect to from the beginning of the accounting year of the Fund.

Provided, however, that a member during any particular year may at his option contribute a sum not exceeding 20 per cent (including his compulsory subscription) of the amount of his basic salaries and Dearness Allowance, calculated on each completed month of service from the beginning of the accounting year of the Fund. The difference between the actual contribution of a member and his compulsory subscription shall be known as "VOLUNTARY SUBSCRIPTION", and such voluntary subscription shall be placed to his credit with the Fund forthwith, Voluntary subscription, if opted for by a member, shall be paid each month from the beginning of and to the end of the accounting year of the Fund and the rate of voluntary subscription shall not be changed by a member during the currency of the accounting year of the Fund.

8. The Institute shall month by month deduct from any salaries or wages payable by it to any employee who is a member of the Fund, such sum as may be required to pay any compulsory and



voluntary subscriptions due from him to the Fund, and shall from time to time deal with the sums so deducted in the manner prescribed in Rule 10.

9. For and in respect of each employee and of each completed month, the Institute shall contribute to the Fund a sum equal to the amount of the member's compulsory subscription.
10. The trustees shall, from time to time, pay into a Post Office Savings Bank Account all such monies as are received by them or at their discretion invest such monies in the Securities mentioned or referred to in clause (a) to (e) of Section 20 of the Indian Trusts Act, 1882 (II of 1882). Provided that where one-tenth part of the whole amount of the monies belonging to such Fund exceeds the maximum amount which may be deposited in a Post Office Savings Bank Account under the rules regulating such deposits for the time being in force, the amount of such excess may be kept or deposited in a special account to be opened for the purpose in a Scheduled Bank to be selected by the Trustees from time to time. The accounts shall be opened and investments made and shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such monies shall be withdrawn from such accounts only by cheque bearing the signatures of two Trustees. The trustees shall have powers at their discretion to vary or transpose the above investments subject to the restrictions mentioned above.
11. The Trustees shall, from time to time, draw such sum or sums as may be required for the purpose of these Rules and Regulations, and may, if necessary, raise monies required for same by sale of the securities held by them or of a sufficient part thereof or by a loan on the security of the same.
12. As soon as may be after the 31st of March of each year, the Trustees shall prepare a Balance Sheet and an Income and Expenditure Account showing the amount available on the 31st day of March, for division among the subscribers arising from the interest accrued on the Securities, any sums forfeited to the Fund under these Rules, any donations or monies given to the Fund including the Institute's contribution and all other monies being interest on investments and interest on loans, if any that should properly be brought into account, and shall ascertain and fix the value as on the said 31st day of March, of the investments and Securities representing the monies belonging to the Fund upon the basis of the actual cost or market value thereof for the time being, whichever be the lower, and shall forthwith debit to credit the same Income and Expenditure Account with the difference, if any, between the value at which such investment and Securities stand in the books of the Fund and the value so ascertained, and shall in the care of each subscriber debit or credit "Own Compulsory Contribution Account", "Own Voluntary Contribution Account" and "Institute's Contribution Account" in the books of the Fund in portion to the total amount standing to the credit of each subscriber on such 31st day of March in the said three last mentioned accounts with his proportionate share of the balance of such Income and Expenditure.
Provided, however, that any sums forfeited to the Fund, which may accrue during the year shall be divided amongst the members in proportion to the total amount standing to the credit of each subscriber with the Fund excluding the total amount of his voluntary contributions and the interest accrued thereon.
13. The books of the Fund shall at all reasonable times be open to the inspection of any subscriber and as soon as may be after the 31st day of March in each year, the Trustees shall send to each subscriber a memorandum showing the balance at his credit in each of his two accounts.
14. Except as is by those Rules and Regulations expressly provided, no member or any person or persons on his behalf, in respect of the employee's interest in the Fund, shall be entitled to claim any payment of money to him or them.
15. On the death of any member the Trustees shall pay to his nominees or to his executors or administrators on the production, to the Trustees, of probate of the will or letters of Administration of other Legal representation to the Estate of such member, the whole of the amount inclusive of Employee's compulsory and voluntary contributions, Employer's contributions -regular and contingent, interest, share of forfeitures etc. standing to his credit in the books of the Fund at the time of his death, and the Institute shall also contribute to the Fund for payment to such deceased member's nominees, etc., a sum being the Institute's contribution for and in respect of the then current year subsequent to the 31st March preceding the death of the member which shall be not more than the amount of the deceased member's compulsory and voluntary subscriptions for the above mentioned current year. Nevertheless, if the total amount



payable to the deceased member be less than Rs. 500/-, then on production of such evidence as may satisfy the Trustees they will be at liberty to pay such sum to the heirs, legal representatives or nominees of the deceased member.

16. The Institute's contribution including the interest thereon and the amount of the lapses and forfeitures added thereto shall, subject to the provisions contained in Rule 17, in the following cases lapses and be forfeited to the Fund, viz., (1) when a member is dismissed from service for misconduct or (2) when a member, not entitled under the conditions of his employment to resign earlier, voluntarily leaves the service otherwise than on account of ill-health or other unavoidable cause accepted by the Council of the Institute within five years of his having become a member of the Fund.

Provided that the interpretation of the Council of the Institute in respect of "misconduct" in (1) above shall be final and binding.

Provided also that the Council of the Institute may at their discretion in the special circumstances of any case order payment of the whole or any part of the amount ordinarily liable to forfeiture under this rule.

17. When a member leaves the service of the Institute under the circumstances referred to in Section 58C(1) (f) of the Indian Income Tax Act, 1922, the Institute shall have a first and paramount charge upon the contributions made by it to the individual account of such member and to all interest credited in respect of such contributions in order to recoup all losses, damages, costs, and expenses which the Institute may at any time pay, sustain or be put to by reason of any act of embezzlement or default of or by such member, and all such monies as aforesaid for this but no other purposes, shall be deemed or treated as if they were deposits made by him for his fidelity and be dealt with accordingly and in the event of any claim arising against any such member the amount thereof shall be paid to the Institute to the extent that the aforesaid sums for the time being standing to his credit shall be sufficient.

18. In all cases wherein a certificate shall be required of the amount standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of probate or Letters of Administration or any other purpose, such certificate shall be in the following form: -



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA EMPLOYEES' PROVIDENT FUND
12, Sudder Street, Kolkata - 700 016

Name

Dated

Address

It is hereby certified that the amount as stated below was standing to the credit of the above-mentioned member.

Own Voluntary Contribution upto ..	Rs.	P.
Own Compulsory Contribution upto
Institute's Contribution upto
Interest, etc. earned upto
Total Rs.	_____	_____

N.B. - On the dismissal of a member from the service of the Institute, Institute's contribution and interests, etc. are liable to be deducted according to the provisions under Fund Rules Nos. 16 and 17.

19. (1) Members may be allowed, subject to the discretion of the Trustees, to take loans from the Fund, but withdrawals by employees shall not be allowed by the Trustees except on special grounds in the following circumstances or circumstances of a similar nature: -
- To pay expenses incurred in connection with the illness of a subscriber or of his dependant;
 - To pay expenses in connection with marriages, funerals or other ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.
 - To pay premium on policies of the Insurance on the life of the subscriber or of his wife provided that the policy is assigned to the Trustees of the Fund or at their discretion vested with them and that the receipts granted by the Insurance Company for the premium are from time to time handed over to the Trustees for inspection by the Income Tax Officer;
 - To meet the expenditure on building or purchasing a house or a site for a house, provided that such house or site is assigned to the Trustees of the Fund,
- (2) (a) Where a withdrawal is allowed for a purpose specified in (c) or (d) of sub-rule (1), the amount withdrawn need not be repaid.
- (b) Where a withdrawal is allowed for any other purpose the amount withdrawn shall be repaid within a period of not more than 24 equal monthly instalments or before the member's service is terminated, whichever is earlier. Provided that the withdrawal in connection with marriages as specified in (b) of sub-rule (1) shall be repaid within a period of not more than 48 equal monthly instalments.
- (3) Except for the purpose specified in (d) or sub-rule (1) no withdrawal shall exceed (i) the pay of the employee for three months, or, in the case of withdrawal in connection with marriage as specified in (b) of sub-rule (1) or for the purpose specified in (c) of sub-rule (1), six months, at the time when the advance is granted, or (ii) the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee, whichever is less.
- (4) (a) The withdrawal for the purpose specified in (d) of sub-rule (1) shall be permitted upto one-half of the amount standing to the employees' credit or the actual cost of the house and/or site, whichever is less and shall in addition be subject to the following conditions :



- (i) that the employee should have completed the prescribed years of service as per provisions of P.F. Act or is due to retire before another 5 years;
 - (ii) that the construction of the house should be commenced within 6 months of the withdrawal and should be completed within one year from the date of commencement of construction. If the advance is taken for repayment of loan previously raised for the purpose, the repayment of the loan should be made within three months of the withdrawal of the advance;
 - (iii) that in the case of construction of a house, withdrawal should be permitted only in two or more equal instalments (not exceeding 4), one instalment being permitted only after verification by the Institute or the trustees about the actual utilisation of the earlier withdrawal;
 - (iv) that the advance shall be payable only if the house site and/or house is free from encumbrances. No advance shall be payable for purchasing a share in a joint property or building or house or land whose ownership is divided;
 - (v) that if the amount withdrawn exceeds the actual cost, the excess shall be refunded to the trustees forthwith in one lump sum, together with interest at the rate prescribed in these bye-laws from the month of such withdrawal by the employees for being credited to the employee's account in the Provident Fund.
- (4) (b) The final withdrawal of employees contribution standing at the credit of his a/c may be made for the purpose of House Building in accordance with the provisions of PF Act.
- (5) In respect of a withdrawal which is repaid in not more than 12 monthly installments, an additional installment of 4 per cent of the amount withdrawn shall be paid on account of interest and in respect of a withdrawal which is repaid in more than 12 monthly installments, two such additional installments of 4 per cent of the amount withdrawn shall be paid on account of interest.
- (6) (a) Save as hereinafter permitted in (b), (c), (d) and (e) of this sub-rule, a second withdrawal shall not be permitted until the sum first withdrawn shall be fully repaid.
- (b) A withdrawal may be permitted for the purpose specified in (c) of sub-rule (1) notwithstanding that the sum withdrawn for any other purpose has not been repaid.
- (c) Subsequent withdrawals for the purpose specified in (c) of sub-rule (1) may be permitted notwithstanding that the sums previously withdrawn for the same purpose have not been repaid.
- (d) A withdrawal for any one of the purposes of sub-rule (1) other than those specified in (c) of that sub-rule may be permitted notwithstanding that the sums withdrawn for the purpose of (c) the same sub-rule have not been repaid.
- (e) A withdrawal for any one of the purpose of sub-rule (1) other than those specified in (c) and (d) of that sub-rule shall be permitted notwithstanding that the sum withdrawn for the purpose of (d) of the same sub-rule has not been repaid.
- (7) The Institute shall deduct such instalments from the employees' salary and pay them to the Trustees. These deductions shall commence from the second monthly payment made after withdrawal or in the case of an employee on leave without pay, from the second monthly payment made after his return to duty.
- (8) In case of default of repayment of instalment under sub-rules (5) and (7), the Commissioner of Income Tax having Jurisdiction over the Fund may at his discretion order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the Income Tax Officer shall assess the employee accordingly.
20. Except in so far as is provided in Rule 19, no member shall be entitled to draw money on the Fund against his interest in it or also, subject to the provisions of Rule 19(I) (d) above, to transfer or assign whether by way of security or otherwise his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Trustees and the Institute shall not recognise



or be bound by notice to them respectively of any such transfer or assignment and all monies standing in the books of the Fund to the credit of the member so transferring or assigning his interest as aforesaid shall be forthwith forfeited as from the date of that transfer or assignment to the use of the Fund, and be dealt with accordingly. Provided that the Trustees shall be at liberty, if the Trustees in their uncontrolled discretion shall think fit, at any time thereafter, to give such monies or any part thereof for the benefit of such member, or his wife, children or relation, and the Trustees shall deal with such monies accordingly. Further if any prohibitory order or attachment or process of a Civil Court be served upon the Trustees, or the Institute or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached, or be ordered to be paid to a Civil Court, or be ordered to be withheld from such member, such monies shall be withdrawn from the credit of the member's account and be dealt with accordingly.

21. The Institute undertakes to hold every Trustee indemnified against all proceedings, costs and expenses, occasioned by any claim in connection with the Fund not arising from his negligence or fraud.
22. Subject to the prior approval of the Commissioner of Income Tax having jurisdiction over the Fund, it shall be lawful for the Trustees from time to time, and at any time thereafter, in writing under their hands, to alter, vary, modify, remake, rescind, or add to these Rules and Regulations, or any of them, but so that no such alteration, variation, modification, remaking, rescission, or addition, shall affect adversely the right of any member with respect to the fund.
23. Subject to the first proviso under Rule 16, if any dispute shall at any time arise between the Trustees for the time being of the Fund, on the one hand, and any member or any Executor, Administrator, or next of kin of any member or any person claiming as such next of kin, or in any other capacity, on the other hand, regarding these Rules and Regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such case the matter in dispute shall be referred in writing to two Arbitrators, and such reference shall be deemed to be submission to arbitration with the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.
Provided, however, that in all matters relating to Income Tax the decision of the Commissioner of Income Tax having jurisdiction over the Fund or any higher authority shall be final.
24. The Institute shall at any time an accumulated balance due to an employee is paid, deduct therefrom in accordance with Section 58H of the Indian Income Tax Act, 1922, any income tax payable under the provisions of the Indian Income Tax Act, 1922 and also maintain an account for each member of the Fund in accordance with Section 581 (1) read with Rule 6 of the Indian Income Tax (Provident Fund Relief) (Central Board of Revenues) Rules as shown in Form No.4.
25. The Provident Fund shall not be closed except when the Cost and Works Accountants Act No. 23 of 1959 is repealed. In the event of the repealing of the said Act, No. 23 of 1959, the Fund shall be closed and the moneys, effects, etc. of the Fund shall be divided amongst the Members of the Fund then existing by payment to each of them a sum which shall bear the same proportion to the aggregate market value or proceeds of the securities and uninvested cash then constituting the Fund as the amount then standing to the credit of the Member in his individual account bear to the aggregate of the amounts then standing to the credit of the individual accounts of all such members.



Since discontinued

APPENDIX - 8

DEARNESS ALLOWANCE RULES

Dearness Allowance linked with the Middle Class Cost of Living Index, shall be payable to all employees at the rate of 5% on first Rs. 200, 2.5% on next Rs. 100 and 1.25% on the Balance of basic pay for every ten-point increase in the Cost of Living Index beyond the Index No. 480 (Base year 1939 = 100) subject to such ceiling as may be laid down by the Council from time to time.

ADDITIONAL DEARNESS ALLOWANCE

An additional Dearness Allowance at the rate of 2% of basic Pay upto the basic pay of Rs. 1000/- per month for every 10 Points rise in the Middle Class Consumer Price Index over 1250 points (Base year 1939 = 100) will be allowed effective from 1st April 1983. The Additional Dearness Allowance payable as aforesaid shall be subject to a minimum payment of Rs. 60/- per month and a maximum of Rs. 200/- month for all categories of staff.



APPENDIX - 9

**Recruitment and Promotions Scheme for Staff and Supervisory Officials (1983 Agreement).
Subsequently amended, the details of which have been given in Chapter 6.**

Taking into account the need for systematic recruitment and promotions to fill up the vacancies in the various cadres of the staff and supervisory officials together with the need for providing reasonable incentive by way of giving opportunities for career development, it has been agreed to introduce the following recruitment and Promotions Scheme for the staff and supervisory officials of the Institute.

The category of staff and supervisory officials will consist of the following grades:

- | | | |
|----|--|---------------------------------|
| 1. | Section In charge/Executive Assistant- | Rs. 550-35-655-45-790-EB-50-990 |
| 2. | Senior Assistant/Stenographer- | Rs. 340-20-560-25-735-30-855 |
| 3. | Junior Assistant/Typist - | Rs. 295-15-460-20-620 |

Direct recruitment will be made by absorption of the Trainees or otherwise only in the lowest grade of Junior Assistant/Typist.

On completion of eight years of service as Junior Assistant/Typist employees concerned will be eligible for appointment in the grades of Senior Assistant/Stenographer by way of upgradation, whenever necessary, in the absence of sanctioned regular vacancies, according to the seniority-cum-assessment subject to no adverse report.

On completion of six years of service as Senior Assistant/Stenographer or fourteen years service as Junior Assistant/Typist and Senior Assistant/Stenographer taken together, the employees concerned will be eligible by way of upgradation of post, whenever necessary in the absence of sanctioned regular vacancies, to the grade of Section-In-charge/Executive Assistant according to seniority cum assessment subject to no adverse report.

On completion of ten years' service or earlier as Section-Incharge/Executive Assistant, the employees concerned will be eligible for promotion as Section Officer against vacancies available within the sanctioned strength on the basis of merit only, and seniority shall not be a criterion at all.

In the event of vacancies in the grade of Section Officers no being available at any time the Section-In-charge/Executive Assistant, who may be otherwise eligible for promotion and have reached the maximum of scale of Section-Incharge/Executive Assistant, may be placed in the Super Time Scale of Rs. 650-1350 pending availability of vacancies in the grade of Section Officers.

The category of sub-staff will consist of the following grades:

- (I) Sr. Driver /Sr. Electrician/Record Assistant-Rs. 250-12-293-15-418-20-618
- (II) Driver/Electrician /Senior Peon/Senior Durwan/Senior Sweeper- Rs. 240-8-264-12-300-15-375
- (III) Peon/Durwan/Sweeper - Rs. 195-304

Direct recruitment will be made by absorption of the Trainees in the lowest grade of Peons/Durwans/Sweepers etc.

On completion of eight years of service as Peon/Durwan/Sweeper, the employees concerned will be eligible for appointment by way of upgradation of post, whenever necessary, in the absence of regular sanctioned vacancies in the grades of Senior Peon/Senior Durwan/Senior Sweeper, according to seniority-cum-assessment subject to no adverse report.

On completion of 6 years service as Senior Peon/Senior Durwan/Senior Sweeper the employees concerned will be eligible for promotion according to seniority-cum-assessment as Record Assistant subject to availability of vacancies within the sanctioned strength only subject to fulfilment of prescribed educational qualifications.



In the event of vacancies not being available, Senior Peon/Driver/Senior Durwan/Senior Sweeper who may be otherwise eligible for promotion to the grade of Record Assistant/Senior Driver/Senior Electrician and have reached the maximum of the scale of Senior Peon/Senior Durwan/Senior Sweeper will be placed in the Super Time Scale of Rs 250-618, pending the promotion against regular vacancies.

The existing driver on completion of 8 years of service in the scale of Rs. 250-460 will be eligible for appointment as Senior Driver in the scale of Rs. 250-12-298-15-418-20-618 by way of upgradation of post.

The existing electric Mistry will be re-designated as Electrician. On completion of 8 years service as Electrician in the scale of Rs. 240-375 the employees concerned will be eligible for appointment as Senior Electrician in the scale of 250-618 by way of upgradation of post.

The above scheme will be operated in terms of the provision included in the agreement to be signed between the Management of the Institute and the Employees' Associations. The scheme will be applicable to the present categories of staff. Appropriate rule may be made for new categories of post to be created in future.

The pay fixation of the employees concerned of appointment to the higher scale will be made in accordance with the Institute's normal rule for pay fixation. In special case of unusual hardship, the competent authority may have the discretion of granting appropriate number of advance increments.



APPENDIX- 10

W.e.f. 2.2.1988, In case of Travel on Transfer, involving change of station, Travelling allowance shall be admissible with reference to the gradation of Basic Pay at the following rates :

Travelling Allowances on Transfers:

Pay Range (Rs.)	Lump-sum (Rs.)	Transfer	Grant	Packing Allowance (Rs)
5,100 and above		4,300		1,500
2,800 and above but less than 5,100		3,000		1,200
1,900 and above but less than 2,800		1,500		900
1,400 and above but less than 1,900		1,000		600
1,100 and above but less than 1,400		600		600
Below 1,100		450		450