

# **THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

## **Employees' Service Regulations**

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### **THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

#### **SERVICE REGULATIONS**



The Institute of Cost Accountants of India  
(Statutory Body under an Act of Parliament)

# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

## Employees' Service Regulations

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### **CHAPTER - 1**

#### **GENERAL**

##### **Title and Commencement**

1. These Regulations shall be known as “The Institute of Cost Accountants of India Employees Service Regulations, 2023”, hereinafter called for brevity's sake ‘Service Regulations’.
2. These Regulations prescribe the manner of appointment, powers, duties and functions of the Secretary and other officers and employees, their salaries, fees, allowances and other terms and conditions of service.
3. These Regulations have been prepared in compliance with the provisions of clauses (sb) and (sj) of sub-section (2) of section 39 read with clause (c) of sub-section (2) of section 16 of the Cost Accountants Act, 1959 (hereinafter referred to as the ‘Act’).
4. These Regulations shall come into force effective from the date of notification in the Gazette of India on approval of the Central Government in pursuance of sub-section (3) of section 39 of the Act.

##### **Scope & Application**

5. These Regulations stipulate the conditions of service applicable to all the permanent employees of the Institute posted at Headquarters and all other offices of the Institute, Regional Councils, Centres of Excellence and the Chapters located across the country at the time of enforcement of these Regulations as well as to employees who may be appointed hereinafter in the above cadres, including the employees of the Institute working in the Appellate Authority, except –
  - (i) Those in part-time employment; and
  - (ii) Those working as casual, temporary, and contractual employees.
6. These Regulations may be adopted by Section 8 Companies promoted by the Institute, with such alterations or modifications, as the Board of Directors of the respective company may decide.
7. For the purpose of these Regulations, masculine gender shall include feminine gender, and singular number shall include plural, as may be applicable and vice versa.
8. If these Regulations are silent on any point, then the rules, regulations, and orders as applicable to the Central Government Employees may be made applicable as far as possible, subject to the prior approval of the Council with such conditions or modification(s) or alteration(s), as may be decided from time to time.
9. The Council of the Institute reserves the right to amend, alter, vary, modify, remake, rescind or add to these Regulations or any supplementary rules, regulations or orders,

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issued in connection with these Regulations without previous notice or intention to do so and the right to give effect thereto from any date which it may deem fit, provided that if a rule, regulation or order, which affect any employee(s) adversely is to be given retrospective effect, suitable protection shall be given to such employee(s).

Provided that any amendment in these Regulations shall be by notification on approval by the Central Government.

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### CHAPTER - 2

#### DEFINITIONS

##### Definitions

10. For the purpose of these Regulations, the terms and expressions noted below will have the sense and meaning indicated against each unless there is something repugnant to the subject or context:

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

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- (xvi) **Officer** means an employee working in the pay level 7 and above of the pay matrix approved by the Council and given in these Regulations.
- (xvii) **Probationer:** An employee who is on probation for the time being to fill any vacancy in a permanent post.
- (xviii) **Appointing Authority** means the Council for all posts from the level of Joint Director & above, Executive Committee from level 7 & upto Deputy Director, and Secretary in concurrence with the President for rest of the employees.
- (xix) **Disciplinary Authority:** The appointing authority shall be the disciplinary authority in respect of each employee of the Institute.
- (xx) **Appellate Authority** means the President and the Government nominated Council Members for all posts from the level Additional Director & above, Council for all posts from the post of Officer & upto Joint Director, and Executive Committee for rest of the employees.
- (xxi) **Competent Authority** means the President, or Secretary or any officer empowered by the Council or Executive Committee of the Institute for a specified purpose.
- (xxii) **Head of Department:** Any officer of the Institute who may be so designated by the Executive Committee.
- (xxiii) **Calendar Year** means the period of twelve months starting from first day of January to thirty first day of December of that year.
- (xxiv) **Month:** means calendar month according to the English Calendar.
- (xxv) **Family** means all or any of the following relatives of an insured person, namely:
  - (a) spouse;
  - (b) a minor legitimate or adopted child dependent upon the employee;
  - (c) a child who is wholly dependent on the earnings of the employee and who is—
    - (i) receiving education, till he or she attains the age of twenty-one years,
    - (ii) an unmarried daughter;
  - (d) a child who is infirm by reason of any physical or mental abnormality or injury and is wholly dependant on the earnings of the employee, so long as the infirmity continues;
  - (e) dependent parents, whose income from all sources does not exceed such income as may be prescribed by the Central Government;]

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- (f) in case the employee is unmarried and his or her parents are not alive, a minor brother or sister wholly dependent upon the earnings of the employee.

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### **CHAPTER - 3**

#### **PAY AND ALLOWANCES & OTHER CONDITIONS OF SERVICE**

##### **General**

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

##### **Seniority**

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

##### **Pay Fixation & Increments**

18. The initial basic pay of an employee newly appointed to a post in the Institute shall be fixed at the entry level of the pay scale of the post to which he is appointed, unless the Appointing Authority has granted him any advance increment(s) not exceeding 3 (three).
19. The initial basic pay of an employee promoted, upgraded or appointed to a higher post in



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the Institute shall be fixed at the appropriate stage in the pay scale of the post to which he is appointed, after granting him one increment in the lower post.

20. Annual Increment shall be allowed on completion of one year in the pay scale.
21. An increment shall not be drawn unless it is sanctioned in writing by the Appointing Authority or any Authority so authorized by him. 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.

### Pay & Allowances

22. Pay-scales approved by the Council as applicable to the existing employees, along with the pay-scales applicable for the employees appointed or promoted after the notification of these Regulations are given in Appendix-II.
23. Dearness Allowance (DA) is paid at the rates notified by the Central Government for its employees from time-to-time as may be adopted/modified/revised by the Council
24. House Rent Allowance is payable to the employees at the following rates. These rates will be revised to 27%, 18% and 9% when DA crosses 25 percent, and further revised to 30%, 20% and 10% when DA crosses 50 percent. Further, the term 'Basic Pay' means the pay drawn in the prescribed Pay Levels in the Pay Matrix and does not include NPA, MSO, etc.

Classification of cities/towns	Rates of HRA per month as a percentage of Basic Pay
'X'	24%, not below Rs.5400/-
'Y'	16%, not below Rs.3600/-
'Z'	8%, not below Rs.1800/-

25. Attendance linked Conveyance Allowance (transport allowance); Reimbursement of Incidental expenses for working on a holiday or weekly off for attending official meetings and events shall be paid at the rates approved by the Council. Details of such admissible allowances/reimbursements are given at Appendix-III.

**Medical Reimbursement [The reimbursement and medical treatment of employees and their dependents given below will be replaced with the Group Medical Insurance Policy of the Institute as soon as the same is finalised].**

26. Reimbursement of expenses incurred for the treatment of various medical ailments including dental & eye, pathological tests/examinations, and hospitalization including surgery, for the employee's own treatment or for the treatment of his wholly dependent family members is made, as per the conditions stipulated hereunder, subject to the

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category-wise annual limits approved by the Council. The approved limits are given in Appendix-IV. All cases of critical illness shall be governed under "Employees Critical Illness Benefit Trust".

- (i) For entitlement under this rule, an employee should have been in continuous service of the Institute for a minimum period of one year and should have been confirmed in service.
- (ii) Any employee directly joining the Institute at the level of Director and above against a permanent vacancy may be granted medical reimbursement benefit during the probation period by the Appointing Authority.
- (iii) Reimbursement shall be made for pathological/medical tests actually paid for the treatment of the employee and his family on the prescription of a Medical Authority.
- (iv) All claims for medical reimbursement shall be accompanied by appropriate documents and receipts. Complete details of the medicines supplied by the attending physician should be provided in the claims.
- (v) The Institute, at its own discretion, reserves the right to refer any of the claim(s) to a Doctor or a Panel of Doctors for their perusal and approval that shall be binding on the employee.
- (vi) If, in any year, there is a balance of unutilized amount of the reimbursable expenses, this may be allowed to be carried over for a maximum period of three subsequent years.
- (vii) Reimbursement shall not be admissible for expenses incurred on the following accounts:
  - (a) For ordinary headache or pains.
  - (b) Routine medical or dental check-up.
  - (c) For medicines which are in the nature of general tonics, vitamins, food items, dietary supplements, cosmetics, etc.

### **Reimbursement of Professional Membership Fees**

27. All employees of level 6 and above are eligible for reimbursement of annual membership fees paid by them for one professional membership qualifications acquired by them and recognized by Council as useful and necessary for efficient performance of their duties in the Institute. The qualifications recognized are CMA, CA, CS, Engineering, MCA, M. Tech or equivalent.

### **Service Award to Employees**

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

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### **Working Hours& Attendance**

29. Working hours for the Institute's offices, including the Regional Councils, except the Chapter(s), will be from 9.30 a.m. to 6.00 p.m. with lunch break for half an hour from 1.30 p.m. to 2.00 p.m. on all working days from Monday to Saturday other than 2<sup>nd</sup> and 4<sup>th</sup> Saturdays, all Sundays and holidays of the Institute.
30. Working hours for the Chapters of the Institute shall be decided by the Managing Committee of the respective Chapters, but the total working hours shall be same as for the Institute's all other offices and Regional Councils, as per regulation 29 above. The attendance of all employees shall be recorded through biometric system at all offices of the Institute.
31. Half a-day's casual leave shall be debited for each day of late attendance and if casual leave is exhausted then one day's earned leave shall be debited for each day of late attendance, but late attendance upto quarter of an hour, on not more than two occasions in a month. Early leaving is also to be treated in the same manner as late coming,
32. All cases of late attendance or early leaving shall be monitored by the HOD or in charge of Regional Office/authorized personnel and such occurrence on more than five times in a month shall be declared as "habitually late/unpunctual" and disciplinary action shall be taken against such employees.

### **Employees Grievances Redressal**

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

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### **CHAPTER- 4**

#### **TRAVELLING ALLOWANCE, LEAVE TRAVEL CONCESSION & LEAVE ENCASHMENT**

##### **Travelling Allowance**

##### **General**

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

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### **Travel on Tour**

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

### **Travel on Transfer**

36. In case of transfer involving change of stations, travelling allowance shall be admissible with reference to the grade and pay of employee at the new station of posting as per details given at Appendix-VI. Other principles applicable to the journeys undertaken on transfer are as follows:
- (i) Travelling allowance shall be admissible from the old place of posting to the new station of posting subject to the proviso that if any member of the family of the employee travels to a station other than the new station of posting, travelling allowance for the journey actually undertaken shall be paid but the amount thereof shall be restricted to the amount admissible had the journey been undertaken from the old station to the new station of posting.
  - (ii) Rail Journey: Employee and members of his family 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.
  - (iii) Incidentals: An employee shall draw one daily allowance, at the rate appropriate to his grade 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

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calendar day occupied in the journey from residence to residence, as incidentals. For the broken period of a day, the daily allowance shall be admissible as per the grade.

- (iv) Transfer Grant: An employee shall be entitled to a lump sum payment to cover the expenses for winding up and setting up establishment etc. on production of valid documentary evidence within a maximum period of 30 days from the date of Transfer of employee.
- (v) Notwithstanding the provisions of these Regulations, an employee may, in the exigency of service and in special circumstances, be permitted to travel by air or in a higher class in rail to which he is not entitled to travel, by the President/Secretary. When so permitted, the actual air fare or rail fare, as the case may be, shall be reimbursed to the employee concerned but his other allowances such as daily allowance; incidental expense etc. shall remain unaffected as if he had travelled in the class or by the modes of transport to which he is entitled.
- (vi) The Executive Committee is empowered to allow, in specific cases and in special circumstances, travelling allowances at rates higher than those provided in these Regulations, at its discretion.
- (vii) When Tickets and reservations are not arranged by the Institute, actual Remuneration paid to Traveling Agents who have arranged the same for the employee concerned shall be reimbursable in full on production of appropriate receipt.
- (viii) Joining time on Transfer: Any employee transferred to outstation is entitled for joining time leave for the following period, excluding holidays and weekly off:
  - 1. Local Transfer within same district: 2 (two) days
  - 2. Other than Local Transfer: 7 (seven) days

### Leave Travel Concession

37. The objective of the grant of Leave Travel Concessions (LTC) is to provide, as a welfare measure, travel assistance to the employee(s) of the Institute and their families for journeys from their place of posting to any other place in India and back during leave subject to the condition herein provided.
- (i) The LTC will be admissible to all permanent employees once in a block of four years for journeys to any place in India.
  - (ii) The LTC can be availed for the self and wholly dependent family members.
  - (iii) The allowance is admissible only if the employee takes leave, for a minimum period of four days indicating his intention to proceed on journey to any place in India on LTC, either himself alone or with wholly dependent family members.

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- (iv) LTC can be claimed by the employee and his/her wholly dependent family members separately for different date(s) of journey.
- (v) The entitled class of travel on LTC, as approved by the Council, is as under:

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

- (vi) Road Mileage - When the ultimate destination is not reachable by the employee as per his entitlement Train/ Air/ Ship, then the cost of undertaking journey by the shortest direct route by road, incurred for reaching the ultimate destination from the nearest railway station/ Air Port/ Port as applicable for the concerned employee will come under the purview of Road Mileage. Actual cost of travel by road shall be admissible limited to the rates mentioned above. However, cost of to & fro local conveyance at the place of residence or at the place of visit or travelling in and around the ultimate destination (i.e. local sightseeing) by road are not admissible.
- (vii) If an employee travels by higher class than his entitled class, reimbursement would be restricted to the fare of the entitled class by shortest route in the eligible class.
- (viii) Railway tickets are to be booked by the employee concerned. However, Air Tickets may be booked through office. Tatkal charges for the booking of Railway ticket will be reimbursed.
- (ix) If an employee is unable to avail of LTC within a block period due to some valid reasons or in exigency of office work, he may be allowed grace period as approved by the Central Government for its employees.

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### **CHAPTER - 5**

#### **LEAVE AND HOLIDAY**

##### **Holidays**

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

- (i) Every 2<sup>nd</sup> and 4<sup>th</sup> Saturday and all Sundays will be closed as holidays.
- (ii) The employees of the Institute shall be eligible for such other holidays as are declared to be public holidays by the Central Government.
- (iii) The employees of the Institute shall be eligible for two days restricted holiday in a year as per the list issued by the Institute for each calendar year.
- (iv) On any special occasion not covered above including the death of a Former President, the President may declare a day's holiday for the Institute for that occasion.

##### **Leave**

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

- (i) The competent authority to sanction all kinds of leave for all employees of the Institute is the Secretary. Powers to grant one or more or all kinds of leave to the employees working under them may be delegated to the Heads of Departments with due concurrence of the Secretary.
- (ii) The President shall be the authority to sanction leave to the Secretary.
- (iii) Authority empowered to grant leave is vested with the discretion to refuse, revoke or curtail leave at any time according to exigencies of services and work, but it shall not be open to that authority to alter the kind of leave due and applied for or granted, into another kind of leave, except at the written request of the employee(s).
- (iv) The authority sanctioning leave shall have the discretion to recall an employee to duty before expiry of the period of leave granted to him except in the case of sick leave on medical grounds, on the grounds of exigencies of services.
- (v) Unless the Council, in view of the exceptional circumstances of the case, otherwise determines, no employee shall be granted leave of any kind for a continuous period exceeding five years.
- (vi) In the interest of the Institute, the Council may direct an employee to go on leave for a specified period.



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- (vii) 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.
- (viii) If medical leave according to the authority is too much more than Institute sanctioning authority may on case to case basis advise that employee to be presented before the Medical Board as will be decided by the authority to ensure genuineness of the leave on medical grounds
- (ix) Except as otherwise provided in these Regulations, any kind of leave under these Regulations may be granted in combination with or in continuation of any other kind of leave, except casual leave. Half day casual leave (2<sup>nd</sup> half) can be prefixed only with Sick Leave in case of some unforeseen situation.
- (x) On a request made by the employee, the leave sanctioning authority may convert the whole or any portion of leave granted retrospectively into any other kind of leave, other than casual leave within 4 weeks from the date of leave application which was admissible when the original leave was granted.
- (xi) The Council through its Executive Committee may, at its discretion, commute periods of absence without leave into leave without pay.
- (xii) No leave of any kind is admissible to an employee under orders of suspension.
- (xiii) If an employee who is dismissed or removed from service and is reinstated on appeal or revision, he shall be entitled to leave that lapsed on the date of such dismissal or removal excluding casual leaves, as the case may be.
- (xiv) An employee, while on leave, including leave preparatory to retirement, shall not take up any service or assignment outside, including setting up of a private professional practice as accountant, consultant or legal practitioner.
- (xv) All leave account shall be maintained in HRMIS for each employee by the HR Department or any officer specifically authorized by the Secretary in this behalf from time to time. Any leave granted to an employee shall be as per the leave account maintained under HRMIS.
- (xvi) 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, except in cases of emergency and for satisfactory/plausible reasons.
- (xvii) An employee shall be required to obtain prior permission to leave the station of his posting from the competent authority.
- (xviii) Employee(s) already on leave and desirous of obtaining an extension must submit their applications sufficiently in advance of the date of expiry of original

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leave, so as to permit their joining by the due date, if the application is refused.

- (xix) Every employee on return from earned leave shall submit his joining report in the form as may be prescribed by the Institute.
- (xx) Failure to comply with these Regulations shall render an employee liable to be treated as absent without leave (subject to departmental action if any).
- (xxi) Whenever an employee is prevented by sickness or other unforeseen reasons from attending office, he should invariably address the Secretary by letter or by email under record within three days explaining the cause of absence.
- (xxii) Before proceeding on leave, an employee shall intimate leave sanctioning authority, his address for communication while on leave and shall keep the said authority informed of any change in the address previously furnished.
- (xxiii) An employee who remains absent after the end of sanctioned leave or an employee who absents himself without obtaining proper leave, shall be deemed to be absent without leave and his case will be regulated as follows:
  - (a) If absence from duty in an unauthorized manner is for period not exceeding fifteen consecutive days, the employee shall not be entitled to any pay and allowances for the period of such absence.
  - (b) If absence from duty in an unauthorised manner is for a period exceeding fifteen consecutive days, the employee shall be deemed to have voluntarily left the services of the Institute of his own accord without notice from the date from which he has been absenting himself from duty in unauthorized manner.

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

### **Casual Leave**

- 40. Every permanent employee of the Institute shall be eligible to avail Casual Leave for 8 days in the course of a calendar year. The applicable principles in respect of Casual Leave are as under:
  - (i) Casual Leave will be admissible to all employees excluding casual, temporary and contractual employees.
  - (ii) Unavailed casual leave shall lapse at the end of every year and no pay shall be due or payable in lieu of casual leave.

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- (iii) Applications for casual leave should normally be made in advance. If it is not possible for an employee to apply in advance, then he/she shall apply for the same before joining after the leave.
- (iv) Employees joining the services of the Institute during the course of a year shall also be eligible to avail of casual leave on pro-rata basis.
- (v) Normally casual leave shall not be granted for more than three days at a time.
- (vi) Casual leave shall not be granted in combination with any other kind of leave, excepting Restricted Holiday, listed holidays (combination of both should not exceed the limit of four days) and leave on medical ground, when no other kind of leave is available.
- (vii) 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.
- (viii) 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.

### **Earned Leave**

41. Every permanent employee shall be credited 30 days Earned Leave during the course of Financial Year. The applicable principles in respect of Earned Leave are as under:
- (i) Leave account of each employee shall be credited with earned leave at the rate of 30 days on 1<sup>st</sup> January every calendar year on the basis of one year of completed service.
  - (ii) Earned leave calculations shall be arrived at after deducting the earned leave availed during the year and only proportionate leave shall be credited to that employee's earned leave account.
  - (iii) Earned Leave can be combined with any leave excluding casual leave and also can be prefixed and suffixed with holidays but intervening holidays will be treated as Earned Leave.
  - (iv) The earned leave at the credit of an employee at the close of the previous period shall be carried forward to the next period, subject to the total of leave so carried forward, plus the credit for previous year does not exceed 300 days.
  - (v) The credit of the less than a year in which an employee is due to retire or resigns from the service of the Institute or is removed or dismissed from the service or dies

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## Employees' Service Regulations

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while in service, credit of earned leave shall be allowed at the rate 2.50 days per completed Calendar month up to the end of the Calendar Month preceding the month in which the employee retires, resigns, removed or dismissed from the service or dies in service as the case may be. While affording the credit of earned leave, fractions of days shall be rounded off to the next higher day.

- (vi) Earned Leave that may be granted at a time on one occasion, whether combined or not combined with any other kind of leave, shall not exceed 180 days.
- (vii) If an employee has been granted leave without pay in a half year, the credit to be afforded to his earned leave account at the commencement of the next half year shall be reduced at the rate of 1 day per 10 days leave without pay or part thereof, subject to a maximum of 15 days.
- (viii) An employee proceeds on earned leave shall be entitled to "Leave Salary". Leave Salary shall be calculated based on the Basic Pay, Dearness Allowance, House Rent Allowance and other Allowances which the employee was drawing before proceeding on leave. Leave Salary does not include Overtime Pay and any duty or other Allowance, which is paid for work of special nature, while on duty.
- (ix) Transport Allowance will not be admissible for the calendar month(s) wholly covered by leave.

### **Leave Encashment**

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

- (i) In case of retirement on superannuation or death in service or resignation or termination of service of an employee for any reasons whatsoever, cash equivalent of the leave salary in respect of the period of earned leave at his credit to a maximum of 300 days of earned leave shall be paid to the employee in one lumpsum as one-time settlement.
- (ii) The leave encashment payment would be based on the last drawn basic pay plus D.A. applicable for the employee while in service, in both retirement and resignation cases.
- (iii) An employee is entitled to encash Earned Leave while availing LTC limited to 10 days of earned leave on one occasion without linkage to the number of days and nature of leave availed for LTC and 60 days in the entire career with the Institute.
- (iv) When one and the same LTC is being availed of by the employee and his family members separately in a block period, encashment of leave would be restricted to one occasion only.
- (v) Earned Leave encashed on LTC will not be deducted while computing the maximum admissible for encashment at the time of quitting the service

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(Resignation/Superannuation/ death) with the Institute. However, Earned Leave encashed shall be deducted from the available leave in credit.

- (vi) While encashing EL on LTC, the balance at the credit should be not less than 30 days after deducting the total of leave if any plus leave for which encashment was availed.
- (vii) The cash equivalent shall be calculated as follows namely:

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

### Half-pay Leave

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

- (i) Half-pay leave is not admissible for the calendar year in which an employee joins the Institute on first or initial appointment, or in which he retires or resigns from service or is dismissed or removed from service or dies while in service.
- (ii) Half-pay leave shall not be granted to an employee while he remains on probation but on the successful completion of the probationary period, his entitlement to half-pay leave shall, subject to the restriction imposed under sub-clause (ii) above, be regulated as if he had not remained on probation.
- (iii) If an employee has been granted leave without pay in calendar year, the credit to be afforded to his half-pay leave account at the commencement of the next calendar year shall be reduced at the rate of one day for every 15 days or part thereof, of leave without pay, subject to a maximum of 10 days.
- (iv) An employee on half-pay leave shall be entitled to draw leave salary equal to half the amount as specified.

### Leave without pay

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

- (i) Leave without pay may be granted to an employee in the following special circumstances:
  - (a) When no other leave is by rule admissible; or
  - (b) When other kind of leave is available but the employee concerned applies, in writing, for the grant of leave without pay.
- (ii) No pay and allowance of any sort is admissible for the period of leave without pay.
- (iii) The period of leave without pay shall not exceed 90 days on any one occasion, other than on grounds of illness.

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- (iv) On grounds of illness, leave without pay may be granted up to six months on any one occasion subject to the exception that when required for undergoing treatment for tuberculosis, leprosy, mental illness, cancer or such other long drawn disease, the period of leave without pay granted on any one occasion may, at the discretion of the Council, extend up to two years.
- (v) The period spent on leave without pay shall not count for increment in the time scale of pay.
- (vi) The authority competent to sanction leave may commute retrospectively periods of absence without leave into leave without pay.

### **Maternity Leave**

45. Every female employee including female employees under probation are permitted to take 180 days of Maternity Leave. The applicable principles in respect of Maternity Leave are as under:
- (i) Maternity leave shall be admissible to a female employee with less than two surviving children for a period of 180 days from the date of its commencement.
  - (ii) Maternity leave shall be granted only on the production of a medical certificate from the medical authority regarding pregnancy.
  - (iii) Maternity leave may also be granted to a permanent 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.
  - (iv) An employee who proceeds on maternity leave will be entitled to leave salary as admissible during earned leave as specified above.
  - (v) Any leave (but not casual leave) for a period not exceeding sixty days, applied for in continuation of maternity leave, may be granted without production of medical certificate.
  - (vi) Leave of any kind applied in further continuation of the maternity leave granted as above may be granted on production of a medical certificate for the illness of the female employee. Such leave may be granted in the case of illness of the newly born baby subject to the production of medical certificate to the effect that the condition of the ailing baby warrants the mother's personal attention and that her presence by the baby's side is absolutely necessary.
  - (vii) Maternity leave shall not be debited against the leave account of the employee.
  - (viii) All permanent female employees/ officials and spouse of the male employees/ officials in the payroll of the Institute are permitted to claim expenses for hospitalization arising out of maternity.

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### **Paternity Leave**

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

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

### **Special Leave**

47. Special leave in the nature of casual leave may be granted to any employee for such period and on such condition, as it may be decided in each individual case for the following events:

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

### **Study Leave**

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

### **Sick Leave**

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

- (i) During Probation (i.e. non confirmed), an employee can get sick leave of 5 days with full pay or 10 days with half pay.

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- (ii) Upon Confirmation, an employee can get sick leave of 10 days with full pay or 20 days with half pay.
- (iii) There is no ceiling of accumulation of Sick Leave and Half pay Sick Leave.
- (iv) Sick Leave may be taken for minimum of two (2) days with medical certificate and certificate of fitness as per normal practice.
- (v) Sick Leave can be prefixed or suffix with Earned Leave.



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### **CHAPTER - 6**

#### **ADVANCES**

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

#### **Festival Advance**

52. All employees upto the level 8 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 instalments following the month in which the festival advance was made. All festival advances shall be sanctioned by the Secretary.

#### **Salary Advance**

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

#### **Advance on Tour**

54. 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 admissible travelling

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allowance shall be paid back to the Institute within 3 days of the return from the tour.

### **Advance on Transfer**

55. Advance upto 90 (ninety) percent of the travelling expenses to the extent likely to be incurred by an employee 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. The recovery of the advance on transfer will be done within three months or settlement of the bill(s) by the claimant, whichever is earlier.

### **Medical Advance**

56. An employee may be given medical advance where he or any of his wholly dependent family member requires immediate hospitalization including surgery. The related procedure is as under:
- (i) The request for advance should be supported by a certificate given by the Medical Superintendent of the hospital in which the patient is admitted. The certificate should, inter-alia, include nature of illness, estimated cost of the treatment, and likely duration.
  - (ii) On examination of the request, the sanctioning authority will sanction the advance upto 80% of the admissible estimated expenditure.
  - (iii) The advance shall be paid directly to the hospital and adjusted against the medical claim submitted by the employee concerned.
  - (iv) In case the medical claim is not submitted by the employee within 30 days from the conclusion of treatment, recovery of advance will be made from his salary.

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### **CHAPTER- 7**

#### **RECRUITMENT, PERFORMANCE APPRAISAL AND PROMOTION/UPGRADATION**

##### **Method of Recruitment**

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

##### **Requirements of Recruitment**

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

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

### **Process of Direct Recruitment**

60. 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 invite applications wherever necessary by an advertisement in the newspaper(s) or other media, including electronic media.
  - (ii) To call for interview candidates fulfilling the requisite qualifications and experience after preliminary screening as may be decided by the appointing authority. The number of candidates to be called for interview shall be decided by the appointing authority with reference to the vacancies, applications available etc.
  - (iii) To interview the candidates and place the names of the selected candidates in order of their merit.
  - (iv) All local candidates shall be required to appear for interview(s) at their own expenses. Outstation candidates may be given appropriate travelling expenses as the appointing authority may determine for such interview attended by a candidate.
61. Depending upon the level of post(s) to be filled-up, following Selection Board(s) would be constituted in the Institute. The Selection Board shall interview the candidates and prepare the panel based on merit list. Final decision shall vest with the Appointing Authority.

### **For the post of Additional Director & above**

- 1. President
  - 2. Vice President
  - 3. Three outside Experts of the level of Director/Senior Faculty from Institutions of Excellence having knowledge & expertise for the relevant position.
  - 4. One nominee of Ministry of Corporate Affairs of the level of Director & above.
- HOD of HR Department will assist the Board.

### **For the post of Officer to Joint Director**

- 1. President
- 2. Vice President
- 3. Two outside Experts from Institutions of Excellence having knowledge & expertise for the relevant position.
- 4. One nominee of Ministry of Corporate Affairs of the level of Deputy Secretary/Joint

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Director & above.

HOD of HR Department will assist the Board.

### **For all other Posts**

1. Secretary
2. Two outside Experts having knowledge & expertise for the relevant position
3. HOD of concerned Department
4. HOD of HR Department

### **Common Service Conditions**

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

- (i) 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 or to any Office of the Institute anywhere in India, except the employee who has reached the age of 58 be posted/transferred within the same station. The details of the Transfer Policy are mentioned in Appendix-VIII.
- (ii) All appointments shall be on probation for a minimum period of one year.
- (iii) During the period of probation, an employee shall be liable to be relieved from the service of the Institute without assigning any reason thereof, by the Appointing Authority on one month's notice.
- (iv) The period of probation may be extended by the Appointing Authority depending upon the probationer's performance.
- (v) On satisfactory completion of the period of probation, the employee shall be regularized in the post but shall not be regarded as having been automatically regularized, unless an order to this effect is issued to him in writing. On regularization in the post, an employee will be eligible to count permanent service from the date of appointment to that post for all purposes.

### **Deputation**

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

- (i) On a temporary transfer basis to any Central Government Department, State Government, or to bodies (incorporated or not) wholly or substantially owned or controlled by Government.
- (ii) An employee shall be eligible for deputation only after he has completed nine years of service and is clear from the vigilance angle. President shall have the discretion

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of waiving the period in exceptional cases as per requirements of such employee's services in Government as the case may be.

- (iii) Such deputation can be made only to organization having similar P.F Scheme as that of the Institute.
- (iv) The Institute does not have a system of Lien and thereby no employee can join any appointment in any other organization through lien. He must resign and if accepted by the sanctioning authority, take release from the present service in the Institute and join his new appointment.
- (v) The deputation will be for a maximum of three years. Proposal for extension beyond three years and upto five years should be sent to the Council only in rare and exceptional circumstances where extension in the period of deputation is considered absolutely necessary. The proposal should be sent six months before the expiry of the tenure with full particulars.
- (vi) "Cooling Off" period of three years is mandatory after every period of deputation.
- (vii) Such deputation shall be limited to a maximum period of seven years in the entire service of an employee.
- (viii) In the event of an employee overstaying for any reason whatsoever, he is liable to disciplinary action and other adverse consequences which would include that the period of unauthorized overstay shall not count against service for the purpose of terminal benefits and that any increment due during the period of unauthorised overstay shall be deferred, with cumulative effect till the date on which the employee re-joins the Institute.
- (ix) An employee on deputation may elect to draw either pay in the scale pay of the deputation post fixed under the normal rules or his basic pay in the Institute and Deputation (Duty) Allowance. The option should be exercised within one month of joining the deputation post.
- (x) The applicable rates of deputation duty allowance is 5% of (Band Pay +GP) subject to maximum of Rs. 2,000 p.m. for deputation within the same station; and 10 % of (Band Pay +GP) subject to maximum of Rs. 4,000 p.m. in all other cases.
- (xi) The option once exercised shall be final. However, the employees may revise the option under the following circumstances which will be effective from the date of occurrence of the same:
  - (a) When he receives Performa promotion; or
  - (b) When he is reverted to a lower grade in the Institute; or
  - (c) When the scale of pay of the post in the Institute is revised from a retrospective date.

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### **Performance Appraisal Report**

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

- (i) For every employee, HR Department of the Institute shall circulate Performance Appraisal Report (PAR) Form, after dully filling-up Part-1 thereof, before 31<sup>st</sup> March every year.
- (ii) Every employee shall fill-up the self-appraisal part (Part-2) of PAR and submit to his Reporting Officer by 15<sup>th</sup> April every year.
- (iii) Reporting Officer under whom the employee concerned had served for period not less than 3 months shall fill-up Parts 3 & 4 of PAR and submit to the Secretary by 30<sup>th</sup> April every year. An officer leaving the services of the Institute should, before leaving, write and submit to the Secretary, interim PAR in the usual form, on all employees serving under him. In case no self-appraisal is received by the stipulated date, the Reporting Officer shall write the PAR without self-appraisal.
- (iv) Where two or more reports are written in any appraisal year by reason of the employee posted under different reporting officers, the rating of higher period of assessment will be counted as the final rating. Appraisal for less than 3 months in a year shall not be counted.
- (v) Each Chairman of various Committees/Boards constituted by the Council may give an Independent Assessment Report (in brief) of the functioning of concerned Department to the Secretary and President of the Institute by 30<sup>th</sup> April every year that may be considered while writing Review in PAR of the concerned employee(s).
- (vi) Reviewing Officer shall finalise his review in Part-5 by 15<sup>th</sup> May every year. While undertaking review, he will consider the Independent Assessment Report made by Chairman of various Committees/Boards constituted by the Council.
- (vii) If an employee is rated 'Good' or below, copy of his PAR shall be shared with him and he will be given opportunity in the form of an appeal within 10 days. All such cases shall be considered by the Executive Committee who will take appropriate decision about his rating that would be final and binding. Entire process of PAR shall be completed and closed by 30<sup>th</sup> May ever year.
- (viii) If an employee is rated 'Below Average', he will be counselled and given training to tone & upgrade his skills. He may also be considered for transfer to other Department(s). If he still continues to be rated 'Below Average', then suitable decision may be taken by the disciplinary authority about his continuance or otherwise in the Institute.

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

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(PAR) shall be as under:

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

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

Marks	Rating
09 Marks & above	Outstanding
08 Marks & above	Very Good
06 Marks & above	Good
04 Marks & above	Average
02 Marks & above	Below Average

### Promotion and Upgradation

67. Every promotion/upgradation of employee(s) of the Institute shall be made after following the following procedure. The promotion policy is given at Appendix-VII.

- (i) The Council shall approve the vacancies at all positions required for the efficient performance of the Institute, including its Regional Councils and Chapters.
- (ii) All promotions shall be based on the available vacancy.
- (iii) The cut-off date for promotion/upgradation is fixed at 31<sup>st</sup> March of the year.
- (iv) All promotions/upgradations shall be effective from 1st April every year.
- (v) Promotion for all levels shall be based on merit cum selection.
- (vi) The respective boards constituted for direct recruitment would conduct promotion/upgradation interviews in the month of March every year and prepare a panel based on the merit of all the eligible candidates.



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- (vii) Based on the panel, the Appointing Authority shall finally decide the promotions to be granted.
  - (viii) The eligible candidates need to get minimum rating of 'Very Good' for posts of the level of Joint Director & above, during all years of their eligibility service requirement.
  - (ix) The eligible candidates need to get minimum rating of 'Good' upto the post of the level of Deputy Director, during all years of their eligibility service requirement.
68. If an employee is not able to get promotion due to non-availability of the vacancy, he may be considered for non-functional upgradation in the next grade after completing at least 5 more years in the existing grade to be computed from the last year of his eligibility period. If upgraded, he will continue to function in the same position. The procedure for deciding the upgradation cases shall be same as listed above for promotion.

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### **CHAPTER- 8**

#### **PROVIDENT FUND, GRATUITY & RETIREMENT**

##### **Resignation**

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

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

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

##### **Retirement**

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

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

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

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

##### **Employee Retiral Benefits**

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

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

##### **Employees' Provident Fund**

75. All matters relating to the Provident Fund of employees of the Institute shall be governed as per the ICAI Employees Provident Fund Trust Rules guided by the Provident Fund &

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Miscellaneous Provisions Act, 1952 of India. These Rules are placed at Appendix-X.

### **Encashment of earned leave.**

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

### **Travelling allowance on retirement or death**

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

### **Gratuity**

78. 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.
- (i) For entitlement to gratuity, the employee must have rendered a continuous service for not less than five years.
  - (ii) Provided that in case of death of an employee while in the service of the Institute or in the event of his becoming permanently physically or mentally incapacitated while in the service of the Institute, the physical or mental incapacitation being certified by medical authority, duly constituted, gratuity shall be admissible if the employee concerned had rendered continuous service for not less than two year.
  - (iii) Continuous service shall for the purpose of this rule, mean uninterrupted service during the period commencing from the date an employee last joined the service of the Institute (or the dissolved companies defined under Section 2(1) (d) of the Cost Accountants Act, 1959), to the date of termination of his service and shall include period on probation and service which is interrupted by leave, lay off strike, lockout or cessation of work not due to any fault of the employee concerned but shall not include any period of leave without pay and any period of service rendered as casual or as an apprentice.
  - (iv) Gratuity shall also be payable to re-employed personnel. In such case, the five years continuous service would be counted from the date of joining on his present appointment.

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

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### **CHAPTER-9**

#### **CONDUCT RULES**

##### **Conduct**

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

##### **Misconduct**

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

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

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(xxiii) Non-performance/poor performance as reported in the performance appraisal report of the employee.

(xxiv) Taking part, directly or indirectly, either himself or through any other person, in issuing manifestoes, letters or circulars or canvassing support for any candidate in connection with the election to the Council, Regional Councils or Chapters of the Institute.

### **Prohibitions**

#### **Disclosure of interest**

84. Every employee on his first appointment and thereafter as on 31<sup>st</sup> March every year shall submit a return of his assets and liabilities giving full particulars regarding –

- (a) The immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his name or on behalf of any member of his family or in the name of any other person;
- (b) Shares, Debentures, Bonds and Cash including Bank Deposits inherited by him or similarly owned or acquired or held by him;
- (c) Other movable property like gold, silver, diamond, other precious metals and motor vehicles inherited by him or similarly owned or acquired or held by him; and
- (d) Debts and other liabilities incurred by him directly or indirectly.

85. No employee shall except without the previous knowledge of the Institute acquire or dispose of any immovable property, or motor vehicle, by lease, mortgage, purchase, sale, gift or otherwise either in his name or in the name of any member of his family. Previous sanction of the HoD (HR) shall be obtained by the employee if any such transaction is –

- (i) With a person having official dealings with him or the Institute.
- (ii) Otherwise than through a regular or reputed dealer.

86. Institute reserves its right to order any employee to furnish such a return on any date other than 31<sup>st</sup> March every year along with the details of means or source by which it has been acquired.

#### **Acceptance of Gifts/Favours**

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

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

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

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

### **Private Trade or Employment**

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

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

### **Canvassing for Election**

90. No employee shall take part, directly or indirectly, either himself or through any other person, in issuing manifestoes, letters or circulars or canvassing support for any candidate in connection with the election to the Council, Regional Councils or Chapters of the Institute.
91. A cooling period of 4 years should exhaust for an employee to contest for election in the Institute whether it is due to resignation or dismissal or retirement.

### **Joining any organization prejudicial to the interests of the Nation**

92. No employee shall join or continue to be a member of an organization or outfit or Association the activities or the objects of which are prejudicial to the interests of the sovereignty and integrity of India or public order or morality.
93. No employee shall effect an adverse criticism of any policy or action of the Central or State Government or of the Institute or which is capable of embarrassing the relations between the Institute and the Government or the general public.

### **Other Matters**

94. An employee against whom any legal proceeding is instituted for the recovery of any debt due from him or who applies to be or is adjudged or declared insolvent shall forthwith report the full facts of the proceedings to the appointing authority.
95. No employee shall, save in the ordinary course of business with a bank, the life Insurance



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Corporation of India or a firm of standing, borrow money from or lend money to or otherwise place himself under pecuniary obligation to any person with whom he has or is likely to have official dealings or permit any such borrowings, lending or pecuniary obligation in his name or for his benefit or for the benefit of any member of his family.

96. No employee of the Institute in his personal capacity guarantee the pecuniary obligations of another person or agree to indemnify in such capacity another person from loss except with the prior permission from the competent authority(s).
97. No employee shall except with the previous sanction of the competent authority or except in bonafide discharge of his duties participate in any Radio/T.V. broadcast or contribute any article in his own name or in the name of any other person to any newspaper or periodical or make public or publish or cause to be published or pass out to any other person any information or document which may come to his possession in his official capacity or stealthily.
98. No employee shall except with the previous sanction of the Institute publish or cause to be published any book as an author. However, no such sanction is required if such publications are purely of literary, artistic, scientific professional, cultural, educational or social nature.

### **Prohibition of Sexual Harassment of Women at Workplace**

99. No employee/officer shall indulge in any act of sexual harassment of any woman at workplace and every officer who is in-charge of a workplace or HoD shall take appropriate steps to prevent sexual harassment to any woman at the workplace.
100. Any act of sexual harassment at workplace shall be treated as a misconduct and handled in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

# **THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

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### **CHAPTER - 10**

#### **DISCIPLINARY & APPEAL PROCEDURE**

##### **Suspension**

101. Regulations governing suspension of a permanent employee in the Institute shall be as under:

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

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under suspension until further orders.

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

### **Subsistence Allowance**

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

### **Penalties**

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

#### *Minor Penalties –*

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

#### *Major Penalties –*

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

Explanation.—

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

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

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

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

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

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

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

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

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

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

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

# **THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

## **Employees' Service Regulations**

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### **CHAPTER - 11**

#### **REPEAL AND SAVING**

112. With the notification of these Rules, all the existing Rules, Regulations, Notifications, Orders, Circulars, etc. issued by the Institute governing the pay, allowances, and other service conditions in respect of its employees shall stand repealed.
113. Notwithstanding the repeal of the existing Rules, Regulations, Notifications, Orders, Circulars, etc. issued by the Institute under Regulation 114, anything done or action taken or directions given in respect of any employee(s) in so far as it is not inconsistent with the provisions of these Regulations, shall be deemed to have been done under the corresponding provisions of these regulations, and shall continue to be in force, unless modified or withdrawn.

# **THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

## **Employees' Service Regulations**

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### **APPENDIX-I**

#### **Powers, duties, and functions of Secretary and Other Employees**

##### **Powers and Duties of the Secretary**

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

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

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

##### **Powers and Duties of Other Employees**

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

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## Employees' Service Regulations

### APPENDIX-II

#### Pay Scales

#### PAY SCALES FOR THE EXISTING EMPLOYEES

Sno.	Designation	Pay Scale		
		Level	Pay Scale	Entry
1	Secretary	18	250000	250000
2	Additional Secretary	15	182200 – 224100	182200
3	Senior Director	14	144200 – 218200	144200
4	Director	13A	131100 – 216600	131100
5	Additional Director	13	123100 – 215900	123100
6	Joint Director	12A	78000 – 209200	83600
7	Deputy Director	12	78000 – 209200	78800
8	Asstt. Director/Asstt. Director (S)	11	67700 – 208700	67700
9	Senior Officer	9	53100 – 167800	53100
10	Officer	7	35400 – 112400	44900
11	Sr. Asstt. cum Computer Operator/Stenographer / SRA Grade I	6	35400 – 112400	35400
12	Asstt. Cum Computer Operator/Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA / Superintendent	4	25500 – 81100	25500
13	Record Asstt./Sr. Electrician/ Data Entry Operator/ Dy. Superintendent	3	21700 – 69100	21700
14	Sr. Coordinator/ Electrician/Sr. Darwan/Asst. Superintendent	2	19900 – 63200	19900
15	Coordinator	1	18000 – 56900	18000
16	Asst. Coordinator	1A	15000 – 49000	15500
17	Asst. Grade - I	1B	13900 – 43900	13900
18	Asst. Grade – II	1C	12900 – 40800	12900
19	Asst. Grade – III	1D	11800 – 37600	11800
20	Attendant	1E	10700 – 33700	10700
21	Jr. Attendant	1F	8900 – 28200	8900



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## Employees' Service Regulations

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### PAY SCALES FOR THE FUTURE EMPLOYEES

Sno.	Designation	Revised Pay Scale		
		Level	Pay Scale	Entry
1	Secretary	16	205400 – 224400	205400
2	Additional Secretary/ Chief Director	15	182200 – 224100	182200
3	Joint Secretary / Senior Director	14	144200 – 218200	144200
4	Director	13A	131100 – 216600	131100
5	Additional Director	13	118500 – 214100	118500
6	Deputy Secretary /Joint Director	12	78800 – 209200	78800
7	Under Secretary / Deputy Director	11	67700 – 208700	67700
8	Assistant Secretary / Assistant Director	10	56100 – 177500	56100
9	Junior Director	9	53100 – 167800	53100
10	Senior Officer	8	47600 – 151100	47600
11	Officer	7	44900 – 142400	44900
12	Sr. Asstt. cum Computer Operator/Stenographer / SRA Grade I	6	35400 – 112400	35400
13	Dy. Asstt. Cum Computer Operator	5	29200 – 92300	29200
14	Asstt. Cum Computer Operator/Receptionist cum Tel. Operator/Sr. Data Entry Op./SRA Grade II /Superintendent	4	25500 – 81100	25500
15	Record Asstt./Sr. Electrician/ Data Entry Operator/ Dy. Superintendent	3	21700 – 69100	21700
16	Sr. Coordinator/ Electrician/Asstt. Superintendent	2	19900 – 63200	19900
17	Coordinator	1	18000 – 56900	18000
18	Asst. Coordinator	1A	15000 – 49000	15500
19	Asst. Grade - I	1B	13900 – 43900	13900
20	Asst. Grade – II	1C	12900 – 40800	12900
21	Asst. Grade – III	1D	11800 – 37600	11800
22	Attendant	1E	10700 – 33700	10700
23	Jr. Attendant	1F	8900 – 28200	8900

# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

## Employees' Service Regulations

### APPENDIX-III

#### ALLOWANCES OTHER THAN DA & HRA

##### Conveyance (Transport) Allowance

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

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

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

##### Festival Allowance (per annum)

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

##### Incidental Expenses for working on Holidays for official Meetings & Events

Level	(Rs. per day of minimum 8 hours)
18	2000
15	1800
14	1600
13A	1400
13	1200
12A	1000
12	800
11	650
9	600
7	550
Upto 6	500

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## **Employees' Service Regulations**

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**Reimbursement of Telephone Expenses (including landline, mobile, & broadband) with future scheme for providing mobile handsets with sim card to all employees from the level of Assistant Director for which full payment shall be made by the Institute.**

<b>Level</b>	<b>(Rs. per month)</b>
18	1200
15	1000
14	900
13A	800
13	700
12A	600
12	500
11	400
9	350
7	300

# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

## Employees' Service Regulations

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### APPENDIX-IV

#### MEDICAL REIMBURSEMENT LIMITS

**Annual Limits of Reimbursement (Amount in Rupees) with future proposal for Group Insurance Policy**

Existing Level	Doctor consultancy, Cost of medicine, etc.	Pathological	Hospitalization (Self)	Hospitalization (Family)	Critical Illness Self & Family (Lifetime)
18	25,000	25,000	1,20,000	2,40,000	15,00,000
15	22,000	22,000	1,00,000	2,00,000	13,00,000
14	20,000	20,000	90,000	1,80,000	12,00,000
13A	19,000	19,000	85,000	1,70,000	12,00,000
13	18,000	18,000	80,000	1,60,000	10,00,000
12A	17,000	17,000	75,000	1,50,000	10,00,000
12	16,000	16,000	70,000	1,40,000	10,00,000
11	14,000	14,000	65,000	1,30,000	8,00,000
9	13,000	13,000	60,000	1,20,000	8,00,000
Upto 7	11,000	11,000	50,000	1,00,000	6,00,000

# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

## Employees' Service Regulations

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### APPENDIX-V

#### TRAVELLING ALLOWANCE ON TOUR (Amount in Rupees)

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

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### APPENDIX-VI

#### ALLOWANCES ON TRANSFER

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

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

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

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### APPENDIX-VII

#### RECRUITMENT & PROMOTION POLICY

##### Part-A: Promotion

Sno.	Name of the Post	Mode of Selection	Eligibility for Promotion
1	Secretary	By Promotion failing which by Direct Recruitment	Minimum 3 years' service in the position of Additional Secretary / Chief Director
2	Additional Secretary / Chief Director	By Promotion failing which by Direct Recruitment	Minimum 3 years' service in the position of Senior Director
3	Senior Director	By Promotion	Minimum 3 years' service in the position of Director
4	Director	By Promotion failing which by Direct Recruitment	Minimum 3 years' service in the position of Additional Director
5	Additional Director	By Promotion	Minimum 3 years' service in the position of Joint Director
6	Joint Director	By Promotion	Minimum 3 years' service in the position of Deputy Director
7	Deputy Director	50% by Promotion and 50% by Direct Recruitment	Minimum 3 years' service in the position of Assistant Director, if professionally qualified; else minimum 6 years' service in the position of Assistant Director
8	Assistant Director	50% by Promotion and 50% by Direct Recruitment	Minimum 3 years' service in the position of Senior Officer, if professionally qualified; else minimum 6 years' service in the position of Senior Officer
9	Senior Officer	50% by Promotion and 50% by Direct Recruitment	Minimum 3 years' service in the position of Officer, if professionally qualified; else minimum 6 years' service in the position of Officer
10	Officer	50% by Promotion and 50% by Direct Recruitment	Minimum 6 years' service in the position of Senior Assistant cum Computer Operator

##### Notes:

1. Keeping in view the career & growth prospects for the employees of the Institute, the

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Council may increase promotion quota, to the extent of 100%, for any post of Deputy Director and below.

2. All promotions below level 7 shall be considered after completing continuous service of 4 years in the lower grade.
3. Promotion policy may be modified by the Council after the revised grade structure for future employees is notified.

### Part-B: Direct Recruitment

Sno.	Name of the Post	Essential Qualification	Desirable Qualification	Minimum Experience	Minimum Age Limit
1	Secretary	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University.</li> <li>- FCMA</li> </ul>	ACS/FCS ACA/FCA LLB	25 years, incl. 5 years in level 14 & above of 7 <sup>th</sup> CPC or equivalent	55 years
2	Additional Secretary / Chief Director	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University.FCMA</li> </ul>	ACS/FCS ACA/FCA LLB	20 years, incl. 3 years in level 14& above of 7 <sup>th</sup> CPC or equivalent	50 years
3	Director	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University and FCMA; or</li> <li>- Full time MBA, MCA or LLB or equivalent as per requirement of the job as decided by the council.</li> </ul>	ACS/FCS ACA/FCA	18 years, incl. 3 years in level 13& above of 7 <sup>th</sup> CPC or equivalent	45 years
4	Deputy Director	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University and ACMA/FCMA; or</li> <li>- Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal</li> </ul>	ACS/FCS ACA/FCA	10 years, incl. 5 years in level 10& above of 7 <sup>th</sup> CPC or equivalent	40 years
5	Assistant Director	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University and ACMA/FCMA; or</li> <li>- Full time MBA, MCA or</li> </ul>	ACS/FCS ACA/FCA	7 years, incl. 2 years in level 8& above of 7 <sup>th</sup> CPC or	35 years



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Sno.	Name of the Post	Essential Qualification	Desirable Qualification	Minimum Experience	Minimum Age Limit
		LLB for post of Exam, HR, IT or Legal		equivalent	
6	Senior Officer	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University and ACMA/FCMA; or</li> <li>- Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal</li> </ul>	ACS/FCS ACA/FCA	3 years, incl. 1 year in next below level 7 <sup>th</sup> CPC or equivalent	33 years
7	Officer	<ul style="list-style-type: none"> <li>- Graduate or Post Graduate from UGC recognized University and ACMA/FCMA; or</li> <li>- Full time MBA, MCA or LLB for post of Exam, HR, IT or Legal</li> </ul>	ACS/FCS ACA/FCA	3 years	25 years

### Notes:

1. No candidate shall be considered for appointment to any post in the Institute if he has attained the age of 57 years on 1st April of the year of recruitment.
2. Every candidate should possess only relevant experience for prescribed minimum years, including in the prescribed level of 7<sup>th</sup> Central Pay Commission or equivalent in Professional Institutes/ University/Educational Institutes/Government/Industry and/or other Service Sectors.

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### **APPENDIX-VIII**

#### **TRANSFER POLICY**

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

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

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