

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.1 (4) SS (HRM)/2010

Islamabad, the 7th December, 2010

CIRCULAR NO: 1

In exercise of powers conferred by section: (22) of the FBR Act 2007 read with Clause: (16) of the "Internal Job Posting Regulations" issued vide SRO: 61(1)/2007 dated: 15.02.2008 and in suppression of FBR's earlier circular No: 1(1) Member (Admin)/ 2006 dated: 31.10.2006 and in order to implement the decisions of the Board in Council meeting held on 21.10.2010, the following circular namely "IJP Guidelines 2010" is being issued and it will take effect from 21.10.2010.

Subject: **IJP Guidelines 2010.**

The Internal Job Posting Regulations 2007 passed under the FBR Act 2007 through SRO: 61(I)/2007 dated: 18.01.2008 regulate the grant of IJP Special Allowance equal to 100% of the basic pay which is admissible to those Employees of FBR, who have been selected through IJP process, subject to certain conditions/eligibility criteria. Following are the pre-requisites/policy guidelines for the entitlement of Special allowance for such selected FBR employees:-

1. IJP Selection Process:

Selection will be conducted through the Internal Job Posting Process by the HRM Wing, FBR by receiving and processing all IJP Special Allowance applications. After selection and approval by the Competent Authority, Admin Wing FBR will issue notification of selected employee/employees.

The IJP process for officers & staff consists of:

Officers BS-17 & Above-	Interview Only
Staff BS-5 to 16	Interview & Computer Proficiency Test
Staff BS-1 to 4	Proforma evaluation

The composition of IJP Interview Panels is as under:

BS-21:	Chairman FBR
BS-20:	Three officers of BS 21
BS-19:	Three officers of BS 20
BS-17/18:	Three officers of BS 19
BS- 1-16:	Three officers of BS 17/18

2. Codal Formalities:

The approval of Competent Authority for IJP Special Allowance shall be sought after the receipt of completion certificate from the Admin Wing in respect of the required codal formalities i.e.

- Declaration of Assets & Liabilities

3. Sanction of IJP Special Allowance:

Special Allowance shall be notified from the date of approval by the Chairman, FBR.

4. Leave:

³[Earned Leave:

IJP Allowance shall be admissible for a total number of (48) days earned leave/medical leave in a calendar year whether availed together or separately and will be mutually exclusive for earned leave and medical leave.]

Maternity Leave:

Special Allowance shall be admissible to female employees during the maternity leave granted under Rules.

⁴[Medical Leave:

Special Allowance shall not be admissible to employees during medical leave except allowed at sub-para **Earned Leave.**]

¹[Joining After Leave

“The employees joining back FBR after leave period of more than (48) days shall be notified for special allowance by the Admin Wing FBR from the date of joining, provided they were earlier drawing Special Allowance before proceeding on leave, otherwise fresh IJP shall be conducted.”]

5. Deputations:

Special Allowance shall be in-admissible to employees during their deputation to other Government Departments/Agencies/International Bodies.

The officers posted on deputation in the Inland Revenue Appellate Tribunals & Customs Appellate Tribunals in the FBR Cadre positions shall be eligible for the Special Allowance.

The employees joining back FBR from deputation to other departments shall be notified for Special allowance by the Admin Wing FBR from the date of joining, provided they were earlier drawing Special Allowance before proceeding on deputation., otherwise fresh IJP shall be conducted.

Special Allowance shall be admissible to the employees of other government departments posted in FBR on deputation, if selected through the IJP process.

6. Trainings:

Special Allowance shall be in-admissible to employees during their foreign trainings/studies beyond one month.

Special Allowance shall be admissible to the FBR employees during local capacity buildings trainings and in service mandatory training courses i.e. Mid Career Management Course (MCMC), Senior Management Course (SMC) & National Management Course (NMC)/ National Defense University (NDU) course.

The employees joining back FBR from foreign trainings/studies shall be notified for Special allowance by Admin Wing from the date of joining, provided they were earlier drawing Special Allowance before proceeding to foreign trainings/studies, otherwise fresh IJP shall be conducted.

7. De-notification of Special Allowance:

⁵[OSD/ Forced Leave:

The employees who on account of discipline are made OSD/ sent on forced leave will be de-notified from IJP Special Allowance forthwith. The IJP Allowance of these employees will be re-notified from the date of new posting after OSD or Forced Leave Period without conducting fresh IJP process.]

Exoneration:

In case of exoneration Special Allowance shall be re-notified from the date of de-notification.

Minor Penalty:

Special Allowance shall be stopped for 6 months from the date of award of Minor Penalty. After the completion of (6) months employee shall have to appear for fresh IJP.

Major Penalty:

Special Allowance shall be stopped for One year from the date of award of Major Penalty. After the completion of one year employee shall have to appear for fresh IJP.

Absence:

On a formal report of absence by the supervisory officer in case of employees absent from duty without leave will entail a penalty of deduction of IJP Special Allowance equal to the number of days of absence (besides disciplinary proceedings under rules), to be notified by :

- Admin Wing, FBR in case of BS-17 & above officers and BS- 1 to 16 officials of FBR (HQs)
- Field offices in case of BS 1 to 16 officials of the filed formations

Late Attendance:

On a formal report of absence by the supervisory officer in case of employees late attending the office will entail a penalty of deduction of IJP Special Allowance equal to the number of days of late attendance (besides disciplinary proceedings under rules), to be notified by :

- Admin Wing, FBR in case of BS-17 & above officers and BS- 1 to 16 officials of FBR (HQs)
- Field-offices in case of BS 1 to 16 officials of the filed formations

⁶[Sub-Standard Performance/Conduct:

The employee (officer/official) whose conduct or performance is not upto the mark will be de-notified for IJP Allowance. However before such de-notification, the employee will be issued a notice by the supervisory officer to improve his/her conduct and performance within 30 days failing which the supervisory officer will propose the de-notification of IJP Allowance. The supervisory officer will record in writing the reasons of such denotification and report to the Head of the relevant field formation and allied office (Chief Commissioner / Chief Collector / Collector / DG). The Chief Commissioner / Chief Collector/ Collector / Director-General will provide an opportunity of being heard to the officer/official and after it is decided that the employee has to be de-notified, he/she will write to the Management Wing of FBR for de-notification. A copy of this letter will also be sent to the HRM Wing.

In FBR (HQ) the opportunity of being heard will be provided by the concerned Member for officers of grade 17 and above and relevant Chief for BS 1-16. De-notification of IJP allowance will be done by the Management Wing, FBR (HQ). The officer/official will remain de-notified from IJP Allowance for three months and his / her IJP Allowance will

be restored on the lapsof three months time period being counted from the date of de-notification of IJP Allowance.]

8. ² [“Special allowance shall not be admissible to contract employees except those who are employed under the Assistance Package for families of government employees who die in service vide Establishment Division’s O.M.No.7/40/2005-E.2 dated 13.06.2006.”

9. Promotion:

Employees of FBR shall be entitled to draw IJP Special Allowance on promotion to next higher grade/scale.

Employees of FBR already drawing IJP Special Allowance who are appointed to a higher scale on a direct quota vacancy shall be entitled to draw the same.

10. IJP for Officers on Posting After Specialized Training Program (STP):

On successful completion of their respective Specialized Training Programs officers of Pakistan Customs Service and Inland Revenue Service shall be eligible for Special Allowance after IJP interview process.

11. Final Passing Out Examination:

IJP Special Allowance in case of officers failing to pass the Final Passing out Examination (FPOE) in 3rd attempt shall be stopped forthwith.

12. Special Allowance is not a Vested Right:

Payment of Special allowance does not create a vested right for the selectee and he/she will be subject to rotational postings, application of criteria approved by the Board to prove eligibility or otherwise for his/her continuance against such positions. The conditions can be reviewed periodically by the Revenue Division/GOP and disseminated all concerned for strict adherence/follow-up action.

References

1. Inserted after approval of Competent Authority on 08.01.2011.
2. Para 8 substituted after the approval of Competent Authority/Chairman FBR on 14.02.2011. Before substitution para 8 read as under:-

“Contract / Contingent / Daily Wage Employees:

Special Allowance shall not be admissible to contract employees [except those covered by the deceased employees’ children quota in BS-(1 to 15) / contingent and daily wage workers.”

3 & 4. Sub-para 1 (Earned Leave) and sub-para 3 (Medical Leave) of para 4 (Leave) substituted after the approval of Competent Authority/Chairman FBR on 07.07.2011. Before substitution sub-para 1 (Earned Leave) and sub-para 3 (Medical Leave) of para 4 (Leave) read:

“Earned Leave:

Special Allowance shall be admissible for a total number of (48) days earned leave in a calendar year whether availed together or separately.”

“Medical Leave:

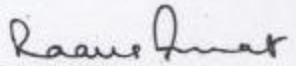
Special allowance shall not be admissible to employees during medical leave.”

5. Sub-para 1 of para 7 substituted by the approval of Competent Authority/Chairman FBR on 07.07.2011. Before substitution the sub-para 1 of para 7 read as:

“Suspension/ OSD/ Forced Leave:

The employees who on account of discipline are placed under suspension/ made OSD/ sent on forced leave will be de-notified from IJP special Allowance forthwith. [The board vide circular C.No. 1(7)IJP/2006Admin(pt) dated: 25.08.2010 has provisionally allowed employees of FBR placed under suspension to continue to draw IJP Special Allowance subject the final order of the Supreme Court.]”

6. Added after sub-para Late Attendance in para 7 by the approval of Competent Authority/Chairman FBR on 07.07.2011.


Raana Secrat
DG (HRM)