

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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C.No.1 (4) M (HRM)/2012

Islamabad, the 23rd July, 2012

**CIRCULAR NO: 1**

The following circular namely "Performance allowance Guidelines 2012" is being issued with the approval of competent authority and it will take effect from 20.04.2012.

**SUBJECT:- Guidelines for Performance Allowance 2012.**

The Special allowance of FBR has been renamed as "Performance allowance". Following are the pre-requisites/policy guidelines for the entitlement of Performance allowance for FBR employees:-

**1. Selection Process:**

Selection will be conducted by the HRM Wing, FBR by receiving and processing all Performance allowance applications. After selection and approval by the Competent Authority, Admin Wing FBR will issue notification of selected employee/employees.

Selection for Performance allowance will be based on the following procedure:

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 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 Performance 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 Performance allowance:**

Performance allowance shall be notified from the date of approval by the Chairman, FBR.

## **4. Leave:**

### Earned Leave:

Performance allowance shall be admissible for a total number of (48) days earned leave in a calendar year including medical leave, whether availed together or separately.

### Maternity Leave:

Performance allowance shall be admissible to female employees during the maternity leave granted under Rules.

### Joining After Leave

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

## **5. Deputations:**

Performance 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 Performance allowance.

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

Performance allowance shall be admissible to the employees of other government departments posted in FBR on deputation subject to selection through the process.

## **6. Trainings:**

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

Performance 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 Performance allowance by Admin Wing from the date of joining, provided they were earlier drawing Performance allowance before proceeding to foreign trainings/studies, otherwise fresh process shall be conducted.

## **7. De-notification of Performance allowance:**

### **Forced Leave:**

The employees who on account of discipline are sent on forced leave will be de-notified from Performance allowance forthwith.

### **Exoneration:**

In case of exoneration after disciplinary proceedings, Performance allowance shall be re-notified from the date of de-notification.

### **Minor Penalty:**

Performance allowance shall be stopped for six months from the date of award of Minor Penalty. After the completion of six months employee shall have to appear for fresh selection

### **Major Penalty:**

Performance 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 selection.

### **Absence:**

On a formal report of absence by the supervisory officer, in case of employee absent from duty without leave will entail a penalty of deduction of Performance 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 by the supervisory officer in case of employees late attending the office will entail a penalty of deduction of Performance 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 field formations

### Sub-Standard Performance/Conduct:

The employee (officer/official) whose performance is not upto the mark will be denotified for Performance allowance. However, before such de-notification, the employee will be issued a notice by the supervisory officer to improve his/her performance within 30 days failing which the supervisory officer will propose the de-notification of the Performance allowance. The supervisory officer will record in writing the reasons for such denotification and the report to the Head of the relevant field formation and allied office (Chief Commissioner/ Chief Collector/ Collector/ DG). The Chief Commissioner/ Chief Collector/ Collector/ DG will provide 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, FBR for de-notification. A copy of this letter will be sent to the HRM Wing.

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

### **7A. Performance Allowance during Suspension /OSD Period**

*The Honorable Supreme Court has allowed the employees of FBR placed under suspension to draw IJP Special allowance (now Performance allowance) during suspension in case the officer was drawing the same on the date of his/her suspension.*

*The Board-in-Council in its meeting dated 14-02-2012 decided that Special allowance (now Performance allowance) will also be allowed during the period an officer is OSD.*

### **8. Performance allowance Not Admissible to Contract Employees**

*“Performance 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 Performance allowance on promotion to next higher grade/scale.

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

**10. Performance allowance for Officers on Posting after Specialized Training Program (STP):**

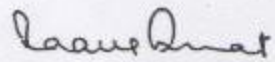
On successful completion of their respective Specialized Training Programs officers of Pakistan Customs Service and Inland Revenue Service shall be eligible for Performance allowance after interview process.

**11. Final Passing out Examination:**

Performance allowance in case of officers failing to pass the Final Passing out Examination (FPOE) in 3<sup>rd</sup> attempt shall be stopped forthwith.

**12. Performance Allowance is not a Vested Right:**

Payment of Performance 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.

  
( Raana Seerat )  
Member (HRM)

**Distribution:**

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4. DG's Internal Audit (IR) & Customs.
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