

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.1(1)Misc./CMIR/2020/239529-R

Islamabad, the 21st December, 2020.

All Chief Commissioners / Director Generals (Inland Revenue).

Subject: **GRANT OF ADDITIONAL CHARGE – INSTRUCTIONS REGARDING**

I am directed to say that it has been observed that controlling officers in the field formations are assigning additional charges to the officers contrary to the instructions of the Government of Pakistan contained in O.M.No.1/15/2000-R-2 dated 02.10.2000, O.M.No.8/3//2020-R-3 dated 20.03.2020, O.M.No.1/21/76-AR.I/R.II dated 18.06.1980 and O.M.No.4(46)-R-II(III)/56 dated 26.10.1957 (copies enclosed) which can create any administrative problem during judicial review of actions performed by those officers, questioning the legitimacy of holding the charge of the post.

2. In view of the above, I am further directed to convey that henceforth all field formations should ensure that additional charges are assigned to the officers with the approval of competent authority i.e Appointing Authority strictly in accordance with the instructions of the Government of Pakistan mentioned herein above for the period specified therein to maintain regularity of charge/ posting of the officer.

3. The above instructions may please be followed in letter and spirit.

Encl: As above

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(Ejaz Ahmed Bajwa)
Chief (Management-IR)

Copy for information to:-

1. SA to Chairman, FBR/ Secretary, Revenue Division.
2. All Members, FBR, Islamabad.
- ✓ 3. Webmaster for placement on Website of FBR.
4. Master File.


(Ejaz Ahmed Bajwa)
Chief (Management-IR)

Combination of Appointments

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Sl. No. 123-A:

Reference paras of the instructions contained in Establishment Division O.M.No.1/21/75-AER.R.2 dated 19.8.1989 which provide that additional charge arrangement in non-identical post in BS-17 to 19 requires approval of the Establishment Secretary. The above instructions have been reviewed in the light of amendment in Rule 6 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 notified vide SRO No.276(1)/2000, dated 25.5.2000 under which Secretaries of the Ministries/Divisions have been authorized to make appointment to posts in BS-17 to 19 consequent upon the aforesaid amendment in rules additional charge arrangement in non-identified posts to BS-17 to 19 now requires approval of Secretary of the concerned Ministries/Divisions. Cases involving additional charge of posts borne on the code of APEC and OMG shall, however, continue to be submitted for the approved of Establishment Division. The instructions contained in Establishment Division O.M. No.1/21/76-AR-1/R-II dated 19.8.1989 stand amended accordingly.

2. Ministries/Divisions are requested to bring the above instructions to the notice of all concerned departments.

[Authority.-Establishment Division's O.M.No.1/15/2000-R.2, dated 2.10.2000].

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GOVERNMENT OF AKISTAN
CABINET SECRETARIAT
ESTABLISHMENT DIVISION

Islamabad, the 20th March, 2020

F.No 8/3/2020-R-3

OFFICE MEMORANDUM

Subject: EXERCISE OF ADMINISTRATIVE / FINANCIAL POWERS WHILE
HODING LOOKAFTER CHARGE.

The undersigned is directed to refer to Ministry of Science & Technology's O.M. F.No.1(4)/2018-Orig-III dated 21st February, 2020 on the subject cited above and to state that the matter has been examined and view held is that the lookafter charge has not been defined in the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973. It is a temporary stopgap arrangement to carry the day to day affairs of the organization on honorary basis. The officers entrusted with lookafter charge are not empowered to take policy decisions. Moreover the Cabinet has decided as follows in its decision dated 12.07.2019 (copy enclosed).

"Cabinet re-iterated its earlier decision whereby it had been desired that the existing practice to entrust additional charge to officers be discontinued and process to fill the vacant positions in the Federal Government be completed at the earliest".

02. It is clarified that:

- i) Since the appointment(s) / promotion(s) do not fall in the category of day to day business of the organization, hence head of an organization entrusted with lookafter charge cannot chair the meeting of DPC/DSC and make any recommendations as a chairman of DSC/DPC.
- ii) The Secretary / PAO can exercise the administrative / financial powers of that organization in absence of regular Head of Organization being competent authority. However, views of Finance Division may also be sought regarding exercise of financial powers. The powers vested with the authority i.e. Secretary / PAO can be delegated to any officer working under him.

03. Regarding the decision making process, there are certain orders which are of quasi-judicial nature and cannot be taken by an officer not formally designated to exercise those powers. Likewise, certain financial and administrative powers can only be exercised by the Competent Authority and an officer looking after the work cannot exercise such powers as he has not been delegated with such powers by the competent authority. In

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all section officers + DSA etc.
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(DS Adm.)

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According to the existing instructions all appointments by promotion in higher posts are to be made through regular selection process i.e. with the approval of the Central Selection Board/ Departmental Promotion Committee and the authority competent to make appointment to the grade in which the vacancy exists. However, in those cases where a vacancy in a higher post occurs for less than two months and it is considered impossible

for good reasons to make arrangements for day to day work of that post to be carried on otherwise, the current charge of the duties of that post may be given temporarily, with the approval of the authority competent to make appointments to the said post, to the senior most officer in the cadre present at the place or in the organization where the vacancy may have occurred if he is otherwise fit and eligible for promotion.

3. The exercise of the powers as delegated shall be subject to the observance of the following conditions:-

- ✓ (i) the arrangement should not be made for a period of less than one month and should not exceed three months. However, it may be extended by another three months with the approval of the next higher authority; ✓
- (ii) as soon as the current charge is given, a proposal for regular appointment should be initiated and referred to DPC/CSB within a month; and
- (iii) in making current charge arrangement, the senior most officer available in the organisation and present at the place where the vacancy may have occurred, if he is otherwise fit and eligible for promotion, should be considered.

Additional Charge Appointments

The President has been pleased to decide -

- (a) that combination of appointments in terms of Fundamental Rules (F.R) 49 should be made as a temporary measure and should not ordinarily be made for a period of more than 6 months; and
- (b) that apart from the pay admissible under F.R. 49 (a) where applicable, the additional remuneration which may be granted to an Officer, including a Judicial Officer of the rank of Joint Secretary or above, who is called upon to perform additional duties, should not exceed an amount equal to 10% of his pay in the original post.

2. In order to comply with the decision mentioned in para 1(a) above, necessary measures to fill-up a post on a whole-time basis should be taken as soon as it falls vacant and every possible effort should be made to make a whole-time appointment within the period of six months. If, in any case, it is necessary to continue the full additional charge or current charge arrangement beyond this period, the case should be referred to the Ministry of Finance stating the steps taken to fill the post on a whole-time basis, the reasons why it was not possible to appoint a whole-time officer within the prescribed period and giving full justification for further continuance of the temporary arrangement.

3. For the purpose of the decision given in para 1(b) above, all posts carrying a pay of Rs. 3,000 in the "existing" (pre-31) scale or Rs. 2,000 in the "Prescribed" scales will be regarded as equal in rank to the post of Joint Secretary.

4. The grant of additional pay to officers below the rank of Joint Secretary will continue to be regulated under the existing orders, according to which additional pay not exceeding 20 per cent of the presumptive pay can be granted but, as a consequence of the limits laid down in para 1(b) above, the amount of additional pay granted to officers below the rank of Joint Secretary should not exceed the amount of additional pay admissible to a Joint Secretary under these orders.

[Authority:- Finance Division O.M. No. F. 4(46)-RII(III)/56, dated 26-10-1957
as reproduced below F.R. 49].