

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
(Admn/HR Wing)**

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C. No.1(26)S(IJP)/2017(Pt)(42C)/61804-R

Islamabad, the 17<sup>th</sup> May, 2021

Subject: **DELEGATION OF ADMINISTRATIVE POWERS**

I am directed to refer to Board's Notification No.1(29)2011-MIR-II/10965-R dated 21-01-2021 on the above subject and to draw the attention to S.No. 2 and 26 of the Notification wherein powers have been delegated to the Heads of the field formations for grant of IJP/Special Allowance and its discontinuation as per approved IJP Guidelines to the officials of **BS 1 to 15** within their own jurisdiction after due process as per relevant policy Guidelines notified by the Board. A copy of the aforesaid Notification is enclosed.

2. All Heads of field formations (IRS/Customs) are therefore, requested to adhere to the policy referred above in letter and spirit.
3. This issues with the approval of Member (Admn/HR).

**Encl: As above**

  
**(Ch. M. Mustafiz-ur- Rehman)**  
Second Secretary (IJP)  
Tele: 051-9204217

**Distribution:**

1. PS to Membr(Admn/HR)
2. All Chief Commissioners-IR
3. All Chief Collectors (Customs)
4. All Director Generals.
5. All Chief Coordinators
- ✓ 6. Web Master, FBR

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE**

No.1(29)/2011-MIR-II/10965-R

Islamabad, the 21<sup>st</sup> January, 2021

**NOTIFICATION  
(DELEGATION OF ADMINISTRATIVE POWERS)**

In supersession of Board's Notification No. 1(29)/2011-MIR-II (Pt.) dated 29<sup>th</sup> October, 2018 and all previous Notifications issued on the subject, Chairman FBR/Secretary Revenue Division has been pleased to delegate the administrative powers to be exercised by the officers of FBR (HQ), Islamabad and Heads of its field formations with immediate effect and until further orders as under:-

S.#	Name of Power	Powers to be Exercised by					Remarks
		Secretary Revenue Division/ Chairman FBR	Member (Admn/HR) FBR	Chiefs in Admn/HR Wing FBR(HQ)	Chief Commissioner/ Chief Collector/ Directors General, Head of the Deptt. of the concerned office/ organization	Commissioner/ Collector/ Director of the concerned office/ organization	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Transfer and posting of officers/officials (including deputations)	BS 20-22	BS 17-19*	i. BS 8-16 of FBR(HQ) by Chief(HRM-IR) ii. BS 1-16 of field formations from one field office to another by Chief(HRM-IR)/Chief (HRM-Customs)	i. BS 1-19 by Chief Commissioners/DGs within their own jurisdiction and intra-Commissionerates/ Directorates in case of IR field formations. ii. BS 1-16 by Chief Collectors/DGs within their jurisdiction and intra-Collectorates/Directorate s in case of Customs field formations.	i. BS-1-18 within their own Commissionerates/ Directorates in case of IR field formations. ii. BS 1-19 within their own Collectorates/ Directorates in case of Customs field formations.	Member (Admn/HR) will exercise the powers of transfer/posting of officers (BS 17-19) of IRS and PCS in consultation with Member (IR-Operations) and Member (Customs-Ops) with the approval of Chairman, FBR.
2.	Notification of IJP/Special Allowance and its discontinuation as per approved IJP Guidelines	-	BS 21-22	i. BS 16-20 of field by Chief(HRM-IR)/ Chief(HRM-C) ii. BS 17-20 of FBR(HQ) by Chief(HRM-IR)/ Chief(HRM-C) iii. BS 8-16 of FBR(HQ) by Chief(HRM-IR) (After due process under IJP guidelines)	BS 1-15 within their own jurisdiction  (After due process under IJP guidelines)	-	-
3.	Retirement Notification	--	BS 21-22	i. BS 16-20 of FBR/field formations by Chief (HRM-IR)/Chief(HRM-Customs) ii. BS 8-20 of FBR (HQ) (ex-cadres) by Chief(HRM-IR)	BS 1-15 within their own jurisdiction.	-	-
4.	LPR/Pension	BS 21-22	BS 17-20	i. BS-16 of field formations by Chief(HRM-IR) / Chief(HRM-Cus) ii. BS 8-16 of FBR (HQ) by Chief(HRM-IR)	BS 1-15 within their own jurisdiction.	-	-

S.#	Name of Power	Powers to be Exercised by					Remarks
		Secretary Revenue Division/ Chairman FBR	Member (Admn/HR) FBR	Chiefs in Admn/HR Wing	Chief Commissioner/ Chief Collector/ Directors General, Head of the Deptt. of the concerned office/ organization	Commissioner/ Collector/ Director of the concerned office/ organization	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5.	Encashment of leave in lieu of LPR	BS 21-22	BS 19-20	i. BS 16-18 of field formation by Chief(HRM-IR)/Chief(HRM-Customs) ii. BS 8-18 of FBR (HQ) by Chief(HRM-IR)	BS 1-15 within their own jurisdiction.	-	-
6.	House Building/ Motor Car/ Motor Cycle Advance/ GP fund advance/ Final GP fund on Retirement	-	BS 21-22	BS 17-20 of FBR (HQ) by Chief(HRM-IR)/Chief(HRM-C) and BS-8-20 (ex-cadre) of FBR(HQ) by Chief(HRM-IR)	BS 1-19 within their own jurisdiction	BS 1-18 within their own jurisdiction	-
7.	Priority for House Building/ Motor Car/ Motorcycle Advance	BS 22	i. BS 21 ii. BS 1-20 of FBR (HQ)	-	BS 1-20 within their own jurisdiction	-	Power with regards to BS 1-20 of field formations is to be exercised by an officer not below BS 21.
8.	Approval for obtaining Gratis Passport	-	BS 21-22	i. BS 1-20 of field offices by Chief(HRM-IR)/Chief(HRM-C) ii. BS 8-22 of FBR(HQ) by Chief(HRM-IR)	-	-	-
9.	NOC for obtaining/ renewal of Ordinary Passport	-	-	i. BS 20-22 of field offices by Chief(HRM-IR)/Chief(HRM-C). ii. 17-19 of FBR(HQ) by Chief(HRM-IR)/Chief(HRM-C). iii. BS 8-22 of FBR(HQ) by Chief(HRM-IR)	BS 16-19 within their own jurisdiction	BS 1-15 within their own Commissionates/ Collectorates/ Directorate	Copy of the NOC granted in respect of officers of BS 16-19 of field formations will be forwarded to the concerned section of Admn/HR Wing at FBR (HQ) for record.
10.	Earned leave (more than 120 days)	BS 21-22	BS 17-20	i. BS 1-16 of field formations by Chief(HRM-IR)/Chief(HRM-C) ii. BS 8-16 of FBR(HQ) by Chief(HRM-IR)	-	-	-
11.	Earned Leave (upto 120 days)	BS 21-22	BS 20 of FBR (HQ)	i. BS 17-19 of FBR(HQ) by Chief(HRM-IR)/Chief(HRM-C) ii. BS 8-16 of FBR(HQ) by Chief(HRM-IR)	BS 19-20 within their own jurisdiction	BS 1-18 within their own Commissionates/ Collectorates/ Directorates	Copy of leave granted in respect of officers of BS 16-20 of field formations will be forwarded to concerned section of Admn/HR Wing at FBR (HQ) for record.





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		Secretary Revenue Division/ Chairman FBR	Member (Admn/HR) FBR	Chiefs in Admn/HR Wing	Chief Commissioner/ Chief Collector/ Directors General, Head of the Deptt. of the concerned office/ organization	Commissioner/ Collector/ Director of the concerned office/ organization	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12.	Extra Ordinary Leave (without pay)	BS 21-22	BS 17-20	i. BS 1-16 of field formations by Chief(HRM-IR)/ Chief (HRM-C)  ii. BS 8-16 of FBR(HQ) by Chief(HRM-IR)	-	-	-
13.	Study Leave	BS 21-22	BS 17-20	i. BS 1-16 of field formations by Chief(HRM-IR)/ Chief(HRM-C).  ii. BS 8-16 of FBR(HQ) by Chief(HRM-IR)	-	-	-
14.	Ex-Pakistan Leave - General	BS 21-22 (full power)	i. BS-20 (full powers)  ii. BS 17-19 (more than 30 days)	i. BS 17-19 of FBR HQ by Chief(HRM-IR)/ Chief(HRM-C) (upto 30 days)  ii. BS-16 of field formations by Chief(HRM-IR)/ Chief(HRM-C) (more than 30 days).  iii. BS 8-16 of FBR HQ by Chief(HRM-IR) (full powers)	i. BS 17-19 of field formations (upto 30 days).  ii. BS 1-15 of field formations (more than 30 days)	BS 1-16 within their own Commissionerates/ Collectorates/ Directorates (upto 30 days)	Copy of the leave granted along with NOC to proceed abroad in respect of officers of BS 16-19 will be forwarded to concerned section of Admn/HR Wing at FBR (HQ) for record.
15.	Ex-Pakistan Leave for Hajj/Umrab/ Ziarat	BS 21-22	BS 20	i. BS 17-19 of FBR(HQ) by Chief(HRM-IR)/ Chief(HRM-C).  ii. BS 8-16 of FBR (HQ) by Chief(HRM-IR)	BS 16-19 within their own jurisdiction	BS 1-15 their own Commissionerates/ Collectorates/ Directorates	Copy of the orders in respect of officers of BS 16-19 will be forwarded to the concerned section of Admn/HR Wing at FBR (HQ) for record.
16.	Lump sum payment equal to leave pay up to 365 days in case of in service death or permanent incapacitation for further service by a Medical Board.	BS 21-22	BS 19-20	i. BS 16-18 by Chief (HRM-IR)/ Chief(HRM-C)  ii. BS 8-16 of FBR (HQ) by Chief (HRM-IR)	BS 1-15 within their own jurisdiction	-	-
17.	Recreation Leave	BS 21-22	BS 20	i. BS 17-19 of FBR(HQ) by Chief (HRM-IR)/ Chief(HRM-C).  ii. BS-8-16 of FBR(HQ) by Chief(HRM-IR).	BS 16-19 within their own jurisdiction	BS 1-15 within their own Commissionerates/ Collectorates/ Directorates	Copy of the orders in respect of officers of BS 16-19 will be forwarded to the concerned section of Admn/HR Wing at FBR (HQ) for record.
18.	Maternity Leave	-	BS 20-22	i. BS 17-19 of FBR(HQ) by Chief(HRM-IR)/ Chief (HRM-C).  ii. BS 8-16 of FBR (HQ) by Chief(HRM-IR)	BS 16-19 within their own jurisdiction	BS 1-15 within their own Commissionerates/ Collectorates/ Directorates	Copy of the orders in respect of officers of BS 16-19 will be forwarded to the concerned section of Admn/HR Wing at FBR (HQ) for record.

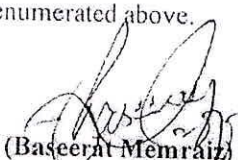
S.#	Name of Power	Powers to be Exercised by					Remarks
		Secretary Revenue Division/ Chairman FBR	Member (Admn/HR) FBR	Chiefs in Admn/HR Wing	Chief Commissioner/ Chief Collector/ Directors General, Head of the Deptt. of the concerned office/ organization	Commissioner/ Collector/ Director of the concerned office/ organization	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.	Special Leave (including Leave Not Due)	-	BS 17-22	i.BS 1-16 of field formations by Chief(HRM-IR)/ Chief(HRM-C).  ii.BS 8-16 of FBR (HQ) by Chief (HRM-IR)	-	-	-
20.	Disability Leave	BS 21-22	BS 17-20	i.BS 1-16 of field formations by Chief(HRM-IR)/ Chief(HRM-C).  ii.BS 8-16 of FBR (HQ) by Chief (HRM-IR)	-	-	-
21.	Fixation/re-fixation of Pay/allowances subject to verification from AGPR (BS-1 to 16-non-gazetted)	--	--	BS-8 to 16 (non-gazetted) of FBR(HQ) by Chief (HRM-IR) processed by concerned dealing Secretary/SS duly verified by DDO.	BS-1 to 16 (non-gazetted) within their own jurisdiction	BS 1-15 within their own Commissionerates/ Collectorates/ Directorates	-
22.	All in-service death benefits to the families in accordance with Family Assistance Package.	-	BS-21-22	i.BS-16 to 20 by Chief(HRM-IR)/Chief(HRM-Customs).  ii.BS-8 to 16 of FBR(HQ) by Chief (HRM-IR)	BS-1 to 15 within their own jurisdiction	BS-1 to 15 within their own jurisdiction	-
23.	Forwarding of applications/claims to other departments for consideration under the rules	-	BS-20-22	i. BS-16 to 19 by Chief(HRM-IR)/ Chief(HRM-Cus)  ii. BS-8 to 16 of FBR(HQ) by Chief (HRM-IR)	BS-1-15 within their own jurisdiction	BS 1-15 within their own Commissionerates/ Collectorates/ Directorates	-
24.	Foreign trainings	To be processed by Chief (Training & Development) in accordance with policy circulated by the Cabinet Division (as amended from time to time)					
25.	Local trainings/ courses (other than in-service/ mandatory training courses)	BS-21-22	BS-16-20	BS-1 to 15 of FBR(HQ) by Chief (Training & Development) subject to approval concerned line Member (cases where no GoP funding is involved)	BS 1-15 of field formations within their own jurisdiction (subject to no GoP funding)	-	Copy of the nomination letter shall also be endorsed to the respective Chief (HRM-IR)/ Chief(HRM-Customs) in FBR(HQ)
26.	Internal Job Posting (IJP)	BS-21-22	BS-8 to 20 in case of FBR(HQ) and BS-16 to 20 in case of field formations	BS-1 to 7 of FBR(HQ) by Chief (Training & Development)	BS-1-15 within their own jurisdiction after due process as per relevant policy guidelines notified by Board.	-	-



S.#	Name of Power	Powers to be Exercised by					Remarks
		Secretary Revenue Division/ Chairman FBR	Member (Admn/HR) FBR	Chiefs in Admn/HR Wing	Chief Commissioner/ Chief Collector/ Directors General, Head of the Deptt. of the concerned office/ organization	Commissioner/ Collector/ Director of the concerned office/ organization	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.	All other routine administrative matters (not specified above) subject to adherence of relevant rules/ regulations.	-	BS 20-22	i. BS-16 to 19 by Chief(HRM-IR)/ Chief(HRM-Cus) ii. BS-8 to 16 of FBR(HQ) by Chief (HRM-IR)	BS-1-15 within their own jurisdiction	BS 1-15 within their own Commissionates/ Collectorates/ Directorates	-

\* Powers with regards to BS 1-7 officials of FBR (HQ) are to be exercised in accordance with Board's Notification No. 1(2)S&M/Admn/2020 dated 13.01.2021.


2. The exercise of powers regarding grant of leave will be subject to the following conditions:
  - i) Grant of leave should not be at the cost of office work.
  - ii) Clearance from Federal Board of Revenue in case substitute is required.
  - iii) Grant of leave should be subject to availability of sufficient working strength against sanctioned strength and it should be discouraged in the last quarter of financial year and last 15 days of each quarter.
  - iv) The grant of leave should not affect the revenue collection.
3. This supersedes all previous instructions on the subject to the extent of the powers as enumerated above.

  
(Baseerat Memraiz)  
Secretary (HRM-IR.II)

The Manager,  
Printing Corporation of Pakistan Press,  
Karachi.

Copy to:-

1. SA to Chairman, Federal Board of Revenue
2. Accountant General Pakistan Revenues, Islamabad/Peshawar/Lahore/Karachi/Quetta.
3. All Members, FBR, Islamabad
4. All Chief Commissioners IR/Chief Collectors Customs/Directors General (IR/Customs)/Collectors of Customs.
5. Chief (HRM-IR)/Chief (HRM-Customs)/Chief (Admn & Finance)/Chief (Trng & Dev.), FBR.
6. All Secretaries/Second Secretaries of Admn/HR Wing, FBR (HQ), Islamabad
7. Secretary (Expenditure), FBR (HQ)/DDO, FBR (HQ), Islamabad
8. Web Master/Second Secretary (Automation), FBR, Islamabad

  
(Baseerat Memraiz)  
Secretary (HRM-IR.II)