

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.6(96)S(BIC)/2013-14

Islamabad, the 6th March, 2015.

Circular No.01 of 2015

Subject: GUIDELINES FOR PERFORMANCE ALLOWANCE 2015.

In exercise of the powers conferred by section 4 of the Federal Board of Revenue Act, 2007, the Board in its meeting held on 22.01.2015 has been pleased to approve "Guidelines for Performance Allowance 2015" repealing the existing "Guidelines for Performance Allowance 2012" with immediate effect: -

1. SELECTION PROCESS

- i). Selection will be conducted by the HRM Wing, FBR on receiving and processing all Performance Allowance applications. After selection and approval by the competent authority, Admn Wing will issue notification of selected employee/employees.
- ii). Selection of Performance Allowance will be based on the following procedure:-

Officers BS-17 & above	Interview only
Staff BS-7 to 16	Interview & Computer Proficiency Test
Staff BS-1 to 6	Proforma evaluation

- iii). The composition of Interview Panels shall be as under:-

BS-21/22	Chairman, FBR
BS-20	Three officers of BS-21 or higher
BS-19	Three officers of BS-20 or higher
BS-17/18	Three officers of BS-19 or higher
BS-1 to 16	Three officers of BS-17/18 or higher

2. CODAL FORMALITIES

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

- Declaration of Assets & Liabilities (uptodate)
- Income Tax Returns (where applicable) for the last tax year.

3. SANCTION OF PERFORMANCE ALLOWANCE:

Performance Allowance shall be notified with effect from the date of approval by the Chairman, FBR

4. LEAVE:

- i). Earned Leave: Performance Allowance shall be admissible for a total number of (48) days earned leave/LFP in a calendar year including leave on half average pay, whether availed together or separately.
- ii). Medical Leave: Performance Allowance shall be admissible during "Medical Leave" granted under the Rules.
- iii). Maternity Leave: Performance Allowance shall be admissible to female employees during maternity leave granted under the Rules.
- iv). Joining after Leave: The employees joining back after leave period of more than (48) days shall be notified for Performance Allowance by the Admn Wing 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:

- i). Performance Allowance shall not be admissible to FBR employees during their deputation to other Government Departments/Agencies/International Bodies. However, the regular FBR employees posted on deputation in the following departments shall be eligible for the Performance Allowance, as already allowed by the Finance Division:-
 - Inland Revenue Appellate Tribunals
 - Customs Appellate Tribunal
 - Revenue Division
- ii). The employees joining back FBR from deputation to other departments shall be notified for Performance Allowance by the Admn Wing from the date of joining, provided they were earlier drawing Performance Allowance before proceeding on deputation, otherwise, fresh selection shall be conducted.
- iii). Performance Allowance shall be admissible to the employees of other departments posted on deputation in FBR subject to selection through the process of Performance Allowance.

6. TRAININGS:

- i). Performance Allowance shall not be admissible to employees during their foreign trainings/studies beyond one month. However, the employees joining back FBR shall be notified for Performance Allowance by the Admn Wing from the date of joining, provided they were earlier drawing Performance Allowance before proceeding on foreign trainings/studies, otherwise fresh process shall be conducted.
- ii). Performance Allowance shall be admissible to the FBR employees during local 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.
- iii). Performance Allowance shall be admissible to the FBR employees during local capacity building trainings and in-service mandatory training course i.e. 15 days annual compulsory training at the Directorates General of Training & Research.
- iv). The Performance Allowance of an officer may be stopped for a period of 45 days if the performance of the officer is not satisfactory during the 15 days annual compulsory training. However, such report of unsatisfactory performance shall be reported by the D.G of respective Directorate General of Training & Research to the Member (HRM), who after diligent investigation shall propose this stoppage to the Chairman FBR.

7. DE-NOTIFICATION OF PERFORMANCE ALLOWANCE

- i). Forced Leave: The employees, who are sent on forced leave on account of discipline, will be de-notified from Performance Allowance from the date of such leave. This will be clearly mentioned in the leave notification/order.
- ii). Minor penalty: Performance Allowance shall be stopped for six months from the date of award of minor penalty. After expiry of six months, the employee shall have to appear for fresh selection. This shall be notified forthwith through office order/notification separately.
- iii). Major penalty: Performance Allowance shall be stopped for one year from the date of award of major penalty. After expiry of one year, the employee shall have to appear for fresh selection. This shall be notified forthwith through office order/notification separately.
- iv). Un-authorized absence: On a formal report of un-authorized absence by the supervisory officer, the employee(s) absent from duty without leave will entail penalty of deduction of Performance Allowance equal to the number of days of absence (besides proceedings under E&D/Leave Rules), to be

approved by the following under intimation to Admn Wing:-

- Chairman, FBR in case of BS-21/22 officers of FBR (HQ) and Field Offices
- In case of BS-17 to 20 officers of FBR (HQ) and BS-20 officers of Field Offices, deduction of Performance Allowance shall be recommended by the concerned Members to Member(Admn) for notification.
- Concerned Chief Commissioner/Chief Collector/Director General in case of BS-17 to 19 officers of Field Offices.
- Concerned Commissioner/Collector/Director in case of BS-1 to 16 officials of Field Offices.
- Chief (Management) in case of BS-7 to 16 officials of FBR(HQ)
- Chief (Admn) in case of BS-1 to 6 officials of FBR(HQ)

Provided that in the case of continuous absence from duty exceeding 15 days, the Performance Allowance shall be discontinued forthwith for a period of three months or till joining back duty, whichever is later. In such situation, the employee shall have to undergo the selection process afresh.

- v). Late Attendance: On a formal report of late-attendance by the supervisor officer, the employees late attending office without prior permission will entail penalty of deduction of Performance Allowance equal to the number of days of late attendance (besides disciplinary proceedings under E&D Rules), to be approved by the authorities as mentioned in para 7(iv) above.
- vi). Sub-standard Performance/Conduct: The supervisory officers of the employees, whose performance is not upto the mark, shall process and submit comprehensive report explaining the grounds for de-notification of the Performance Allowance. The following officers will be responsible to approve the cases of de-notification after providing an opportunity of being heard in person to the concerned employees:-

- Chairman, FBR in case of BS-21/22 officers of FBR (HQ) and Field Offices
- In case of BS-17 to 20 officers of FBR (HQ) and BS-20 officers of Field Offices, deduction of Performance Allowance shall be recommended by the concerned Members to the Member(Admn) for notification.
- Concerned Chief Commissioner/Chief Collector/Director General in case of BS-17 to 19 officers of Field Offices.

- Concerned Commissioner/Collector/Director in case of BS-1 to 16 officials of Field Offices.
- Chief (Management) in case of BS-7 to 16 officials of FBR(HQ)
- Chief (Admn) in case of BS-1 to 6 officials of FBR(HQ)

De-notification on this account will remain effective for a minimum period of three months after which the employee will have to be considered for Performance Allowance afresh on receipt of recommendations from the concerned supervisory officer on the performance & conduct of the employee concerned.

vii). Non-filing of Annual Declaration of Assets & Liabilities

The employees, who fail to file their annual Declaration of Assets & Liabilities on the due date each year, shall be de-notified for Performance Allowance for a period of three months or filing of Declaration of Assets & Liabilities for the year, whichever is later. The following offices will be responsible to process and notify the cases of such de-notification:-

- Admn Wing, FBR in case of all BS-17 & above officers of FBR(HQ) and its field units and BS-1 to 16 officials of FBR(HQ)
- Concerned Heads of field offices in case of officials in BS-1 to 16 of field formations.

viii). Non-filing of Income Tax Returns

The employees liable to file their Income Tax returns under section 114 of the Income Tax ordinance, 2001, but fail to do so on the due date each year, shall be de-notified for Performance Allowance for a period of three months or filing of Income Tax return for the year, whichever is later.

The following offices will be responsible to process and notify the cases of such de-notification:-

- Admn Wing, FBR in case of all BS-17 & above officers of FBR(HQ) and its Field Offices and BS-1 to 16 officials of FBR(HQ)
- Concerned Heads of field offices in case of officials in BS-1 to 16 of Field Offices.

8. Performance Allowance during Suspension/OSD Period:

- i). Pursuant to an order of the Honourable Supreme Court of Pakistan, Performance Allowance shall be admissible during the period of suspension in case the employee was drawing the same at the time of his/her suspension.
- ii). Performance Allowance shall also be admissible to the employees posted as OSD, provided they were already drawing the same at the time of their posting as OSD.

9. 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 Servants who die in service" notified vide Establishment Division's OM No.7/40/2005-E.2 dated 13.06.2006 as amended from time to time and the contingent paid employees of FBR (Hqrs) and its field offices.

10. Promotion/Appointment:

On promotion or appointment against direct quota, the employees of FBR shall be entitled to continue to draw Performance allowance in case they were already drawing the same before their promotion/appointment to higher grade/post.

11. 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 going through the selection process.

12. FINAL PASSING OUT EXAMINATION (FPOE)

Performance allowance in case of officers failing to pass the FPO Exam in 3rd attempt shall be stopped forthwith.

13. 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 Board and disseminated to all concerned for strict adherence/follow-up action.


(Mohammad Iqbal)
Chief (Admn)/
Secretary (BIC)

DISTRIBUTION

1. All Members, FBR
2. All Chief Commissioners (IR) LTUs & RTOs
3. All Chief Collectors Customs
4. DG's Internal Audit(IR & Customs)
5. DG;s DOT (IR & Customs)
6. DG (I&I)-FBR/IR
7. DG PCA & Valuation
8. All CIRs/Collectors (Appeals)