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NO. 246 QUETTA THURSDAY DECEMBER 29, 2022.

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GOVERNMENT OF BALOCHISTAN,
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

Dated Quetta, the 29th December, 2022

No. BRA/HQ/SR/303/2022. -- In exercise of the powers conferred by section 32 read with section 4(2) (n), Section 3(4 & 7), Section 7(2) and Section 5(1)(h) of the Balochistan Revenue Authority Act, 2015 (Act VII of 2015), the Balochistan Revenue Authority with the approval of the Advisory Council is pleased to make the following regulations to regulate the services of Officers, Staff,

and other employees of the Authority, namely: -

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BALUCHISTAN REVENUE AUTHORITY SERVICE REGULATIONS, 2022.

PART- I

PRELIMINARY

TITLE, COMMENCEMENT, APPLICATION AND DEFINITIONS

L Short title and commencement. ~— (1) These regulations may be called the Baluchistan Revenue Authority Service Rules, 2022.

(2) °They shall come into force at once.

2. Application. — (1) It shall apply to all the employees appointed in the service of the Authority, whose pays are debatable to the funds of the Authority:

(2) The Authority shall reserve the rights to modify, cancel or amend all or any of these regulations in whole or part, or subsequent rules issued in connection with these regulations from time to time:

Provided that all amendments, additions or omissions to these regulations shall be notified by the Authority, in the official Gazette.

3 Definitions.— (1)in these regulations, unless there is anything repugnant in the subject or context—

(1) “Absentee” means one who is absent from duty without prior permission or sanction of leave by the co.npetent authority:

(2) “Accused” means an employee of the Authority against whom action is taken under the Act, or the rules made thereunder:

(3) “Act” means the Baluchistan Revenue Authority Act, 2015 (Act No. VII of 2015):

(4) “Acting charge” means an employee appointed to a higher rank or position other than on regular basis:

(5) “Additional charge” means an employee holding an identical or higher rank or position temporarily, in addition to his own duties, for 3 months extendable to six months.

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“Advisory council” means the Advisory Council of the Authority constituted under section 13 of the Act:

“Allowance” means a share or portion, specially of money that is granted or allotted to an employee like, house rent allowance, conveyance allowance, utility allowance, medical allowance, special allowance, orderly allowance, senior-post allowance, entertainment allowance, telephone allowance, uniform allowance, cost of living allowance, risk allowance, hard-area allowance, or any other allowance, as may be prescribed from time to time:

“Antecedents” means all the relevant documents required for confirmation of employees which include the appointment order, seniority list, proof of vacancy, performance evaluation report (PER) of last two years or the probation period therein, as the case may be, for confirmation, certificate regarding non-pendency of any departmental inquiry or criminal proceedings, and any other relevant documents for processing of such cases by the departmental confirmation committee;

“Appellate authority” means the Chairperson or any officer one Steps senior in rank to the accused employee, or any other officer as may be authorized by the Authority;

“Appellate tribunal” means the Appellate Tribunal established under BSTS Act;

“SCHEDULE” means the Schedule annexed to these Regulations:

“Appointment” means appointment by initial recruitment, promotion or transfer and includes appointment on contract or temporary basis/daily wage basis;

“Appointing authority” in relation to an employee or class of employees or service or the post means-

(a) The Chief Minister for the positions of a Chairperson and Members, as prescribed under section 3 of the Act; or

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(b) the Authority for the positions of employees in BS-1 to 20 including those appointed on contract or temporary or on deputation basis under sections 5(1)(h), 5(1)(hh) and 19(1) of the Act:

“Authority” means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015)

“Authorized officer” means an officer authorized by the Authority to perform functions for the purpose of the Act, or the rules made thereunder:

“Basic pay” means an initial pay before any other additional payments, which entails annual increment as may be prescribed;

“Cadre” means the strength of a service or post sanctioned as a separate unit:

“Candidate” means an applicant for a post;

“Chairperson” means the Chairperson of the Authority appointed under section 3(4) of the Act;

“Charge” means allegation framed against the accused employee or servant, under the Act, or the rules made thereunder;

“Committee” means a committee formed under clause (s) of sub-section (2) of section 4 of the Act:

“Competent authority” in relation to an employee or class of employees shall be as prescribed by the Authority and in case of Members, the Chairperson.

“Confirmation” means the substantive appointment to a regular or permanent post;

“Contractual” means a person hired on contract basis to render his specialized services to assist or expedite the functional activities of Authority for fixed time and on predetermined financial terms for a

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specified period. The total salary package of such employees will be mentioned in their contract:

“Corruption” means-

(a) accepting, obtaining or offering any gratification or valuable things directly or indirectly unauthorized or illegally; or

(5) dishonestly or fraudulently misappropriate. or indulging in embezzlement or misusing the property or resources of the Government or Authority: or

(Cc) having possession of pecuniary property or sources by an employee or any of his dependents or any other person through him or on his behalf, which cannot be accounted for and otherwise, found in disproportionate to his known sources of income; or

(d) maintaining the standard of living beyond known sources of income: or

(e) having a consistent reputation of being corrupt; or

(f) entering into plea bargain under any law for the time being in force, voluntarily returning the assets or gains noone through corruption or corrupt practices:

“Dependent” means someone who relies on another for support or someone not able to exist or sustain oneself without the Power or aid of someone else;

“Emolument” means the returns arising from office or employment usually in form of compensation or perquisite:

“Employee” means a person in the employment and service of the Authority hereinafter called as an ‘employee’ whether as permanent or temporary or on probation, contract and on deputation:

“Family” means a group of individuals living together, comprising of employee's parents, spouse and unmarried children who are dependent on an employee:

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“Fringe benefit” means a compensation or benefit or any advantage provided to an employee in addition to the salary. such as provision of car house accommodation, educational assistance, transfer grant, daily allowance, travelling allowance, pension. gratuity, leave encashment and any other incentive, bonus or reward in the performance of employee’s duties of an office or employment of profit:

“Government” means the Government of Balochistan:

“Government servant” means a person in the service of the Federal Government or a Provincial Government:

“Hearing officer” means an officer, senior in rank to the accused, appointed by the competent authority to afford an opportunity of personal hearing to the accused;

“Increment” means an annual increase in initial basic pay of an employee, as may be prescribed;

“Inefficiency” means-

(a) failure to efficiently perform functions / tasks assigned to an employee in the discharge of his duties; or

(b) failure to qualify prescribed departmental examination in three consecutive attempts: or

(c) getting below average grade or special adverse remarks in the annual Performance Evaluation Report.

“Initial recruitment” means appointment made otherwise than by promotion or transfer; '

“Inquiry committee” means a committee comprising of two or more officers, headed by any member or any officer appointed by the Authority

“Inquiry officer” means an officer appointed by the competent

authority for the purposes of the Act, or the rules made thereunder.

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“Leave” means an official permission, in a prescribed manner, to be away from job including earned leave (full/half pay leave). extraordinary leave, study leave, examination leave, casual leave. medical leave, quarantine leave, recreation leave, special leave. maternity leave, disability leave, leave ex-Pakistan, pilgrimage leave. leave preparatory to retirement and any other leave, as prescribed in Chapter-IV of these rules:

“Length of Service” includes the period during which an employee is on duty as well as on leave with pay duly approved by the authorized officer but does not include any period during which an employee is absent from duty without leave or is on leave without pay.

“Loan” means any kind of loan or advance allowed by the competent authority, including house loan, vehicle loan, or any other type of loan, as may be prescribed:

“Member” means a person appointed as Member of the Authority under section 3(4) of the Act;

“Medical facility” means and includes the reimbursement of medical and hospitalization charges for self, spouse, children and parents for treatment received at Government or Government recognized institutions in Pakistan;

“Misconduct” means a conduct prejudicial to good order or service discipline or becoming of a gentleman, and includes any act on the part of a public servant to bring or attempt to bring political or outside influence directly or indirectly, to bear on the officer of the Authority in respect of any matter relating to the appointment, promotion, transfer, punishment, retirement or creating hindrance in discharge of such duties or further found involved in the following activities:

(a) submission of fake documents; or

(b) conviction for an offence by a court of law: or

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frivolous litigation against the Authority or Authority
functionaries without availing remedy of departmental appeal /
representation; or

absence from duty without prior approval of leave, or

engage, take part, assist, aid, convince or interfere in any
political activity and election other than discreetly casting vote.
or

un-authorized communication of official documents: or-

information or contents of any official documents to a person
not authorized to receive it, or to a non-official person, or to the
Press. or

sub-letting of residential accommodation allotted by the
Government / Authority or refuse to vacate residential
accommodation on a vacation order, seeking remedy from
court without availing such remedy from the next higher
authority of the allotting authority or

unauthorized or ineligible usage of assets, owned by the
Authority: or

theft, fraud, misappropriation or embezzlement in connection
with the employer's business or property: or

involvement or participation directly or indirectly, in industry,
trade or speculative transaction by abuse or misuse of official
position to gain or attempt to gain undue advantage: or

making appointment or promotion or having been appointed or
promoted on extraneous grounds in violation of law: or

violation or deviation from the Act, rules, regulations or policy of
the Authority: or

call, attempt, threat or induce for strike or interrupt in smooth
functioning of the Authority; or

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(0) engage or undertake any employment or work or private
' practice other than the official duties without previous approval
of the Authority, or

(p) direct interaction with print or electronic media or holding a
press conference or making any statement of fact or opinion or
acting in a manner which is the cause of embarrassment for the
Authority,

“Officiate” means an employee who performs the duties of the post
on which another person holds a lien or when he is appointed to
officiate in a vacant post on which no other employee holds a lien,

“Officer” means an officer of the Authority in grade 16 and above,
whether permanent or temporary or on contract or on deputation
employed in either of the managerial, operational, administrative or
supervisory capacity, or performing duties of such nature;

“Pay” means the amount drawn monthly by an employee from an
employment of the Authority including technical pay, qualification
pay. special pay, personal pay, or any other emoluments declared as
pay,

“Permanent employee” means an employee who has completed a
probation period and is confirmed by the departmental confirmation
committee;

“Permanent post” means a post sanctioned without limit of time;

“Perquisite” means any monetary or other incidental benefit
privilege or advantage given to an employee in addition to regular
pay and allowances;

“Post” means any position of employee or cadre as may be
classified by regulations or HR policy;

“Prescribed” means as prescribed by the rules and regulations
made under the Act;

“Probationary service” means service during the period of
probation,

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“Public servant” means a person in the service of the Authority as defined in section 24 of the Act:

“Recruitment” means the activities undertaken in the human resource management in order to attract sufficient and competent job candidzites who have the necessary potential, skills. experience and qualifications, to fii job requirements of the Authority in achieving its objectives:

“Regulations” means the regulations framed under section 32 of the Act,

“Rules” means the rules made under section 31 of the Act:

“Salary” means any amount received by an employee from employment of the Authority. whether of a revenue or capital nature including the regular pay and wages, allowance, fringe benefit, perquisite, overtime, commission, tees, discount or any other remun cration as may be prescribed from time to time:

“Service” means service rendered by an employee in and under the Authority and includes the period during which an employee is on duty as well as on leave duly authorized by the Competent Authority, Out does not include any period during which an employee is absent from duty without permission or overstays his leave unless specifically permitted by the Competent Authority:

“Special pay” means an additional pay or emoluments granted in consideration of any-

(a) special arduous nature of the duties: or

(b) specific additional work or responsibility:

“Staff” means a professional or clerical worker in an office: and

“Temporary post” means a past other than a permanent post, as may be prescribec.

(63) "Travelling Allowance" means an allowance granted to the employee to cover expenses that would incur while travelling (domestic or international) for official purposes.

(2) All words and expressions used but not defined herein above sub-regulation (1), shall unless the context otherwise requires have the meanings as assigned to them in the Act.

PART- II

MANAGEMENT, COMPOSITION AND APPOINTMENT

A —MANAGEMENT

4. Management — (1) The general management and administration over the personnel of the Authority and all other affairs ancillary thereto, shall vest in the Chairperson with endorsement of the Authority, who shall exercise all powers and do all acts which may be exercised or done by the Authority in this regard, under the general directions and guidance of the Advisory Council and in accordance with the provisions of the Act and these regulations.

(2) The Chairperson shall be the Chief Executive of the administration and shall issue necessary orders, instructions and directives with the endorsement of Authority from time to time with the purpose to conduct the organization business and maintenance of its efficiency and discipline.

(3) If the Authority faces any difficulty due to any conflicting or ambiguous implications during or after implementation of these regulations, it may be referred to the Advisory Council for issuing clarifications or ruling, as the case may be.

B— COMPOSITION OF SERVICE, DIRECTORATES AND BRANCHES

5. Composition of Service. — (1) The Service of the Authority shall comprise of the posts as specified in SCHEDULE-A and of such other posts as may be considered necessary to create and sanction by the Authority/Council from time to time and inserted in the SCHEDULE-A by amendment of these regulations.

(2) The nomenclature and grade of the posts of officer in the service,

their minimum qualifications required for appointment, position and job description, the duties and responsibilities shall be such as specified in the SCHEDULE-B:

bck

Provided that the Authority may assign any other duties and responsibilities on any of the officer independently or conjointly with the duties and responsibilities mentioned for a post, or where he may deem necessary assign the duties and responsibilities of any other post in addition to the duties and responsibilities already being performed by him.

(3) There may be one or more cadres for each or a combined cadre in two or more, of the following Branches: -

(a) Human Resource (HR) Branch.

(b) Tax Operations Branch:

(c) Audit Operations Branch:

(d) Information Technology (IT) Branch.

(4) The grade wise posts of the above branches shall be as per SCHEDULE-A. However, the Authority with approval of Advisory Council, may by

notification in the official Gazette create any additional post or posts in any Branch or abolish any existing post or posts, in the exigencies of service

C--APPOINTMENTS

6. Appointments. — All the Appointments in the service of the Authority shall be based on the following principles: -

(a) human resource management in the Authority must be —

(1) characterized by a high standard of professional ethics:

(i) promote the efficient, economic and effective utilization of employees:

(ii) conducted in an accountable manner. and

(iv) transparent,

(b) promote good human resource management and career development practices. to maximize human potential.

7. Selection Criteria. — (1) The criterion for selection for the positions in the service of the Authority will be prepared by the Authority before recruitment process

(2) For all the newly created posts or the existing posts for which no Job Description including Person Specification has been prescribed in SCHEDULE B

shall be prepared and made available by the Human Resource Branch in

consultation with the Head of the concerned Branch with the approval of Authority.
before a recruitment process is initiated:

Provided that all such Job Descriptions and Person Specifications shall be inserted in SCHEDULE B as the case may be, with approval of the Authority, and notified in the official Gazette.

8. Domicile. - Only Pakistani Nationals with domicile/local of Balochistan will be eligible for employment against any position in the Service of Authority:

Provided that in exceptional cases where the post is to be filled with a technical expert and when it is not possible to fill the post in the prescribed manner or for the reasons to be recorded in writing it is necessary and in the interest of the Authority to do, services of a person may be hired in relaxation of this regulation, with approval of the Authority.

9. Contingent Appointment. — In order to meet the emergent needs, the Authority may appoint a suitable person or persons to any post in Basic Pay Scales 1 to 16 on contract basis for a maximum period of one year or till the appointment of regular incumbent, whichever is earlier, without the recommendations of the Selection Committee but every such appointment shall be brought to the notice of the Council within six months.

10. Nepotism. --- Subject to adherence to the following provisions, there is to be no discrimination against the employment or continued employment of any person because of his relationship to a member in the Service of Authority or a member of the Board: —

(a) "close relatives" may not be employed in positions where such employment will result in the existence of a supervisor/subordinate relationship; and

(b) "close relatives" may not be employed in positions where one will have responsibility, — for reviewing and approving financial/budget/purchase transactions or in recommendations and/or decision making in any matter concerning appointment, promotion, salary, retention or termination of employment of a close relative

14. Age Limit.—(1) In the Service of Authority the age limit shall be as under: -

(a) no person who is less than eighteen (18) years or more than thirty (39) years of age shall be eligible for appointment to the

Service. However, for the posts in (BPS 18 and above) or the technical posts, as declared so by the Authority:

(0) upper age limit may be relaxed as per the policy of Government for relaxation in the upper age limit.

(2) Age for the purpose of these regulations shall be as mentioned in the advertisement for submission of applications for appointments.

(3) The upper age limit for all employees in the Service of Authority shall be sixty (60) years, where after they shall stand discharged from their services with immediate effect, irrespective of their terms of Contract:

Provide that in case the Authority is in need of a person for appointment as Chairperson or Member of the Authority or as advisor, consultant or expert for an important technical job, the above said condition may be relaxed, and the person so needed may be hired or re-hired on contract basis irrespective of his age but not exceeding the age of sixty-five (65) years

12 Minimum Qualification. — Minimum educational qualification and other conditions applicable for induction of a candidate in the Service of the Authority shall be as specified, in SCHEDULE-C.

13 Health and Fitness. — No person shall be appointed to a post in the Service of the Authority unless he has been certified to be physically fit for service, by the medical officer duly authorized in that behalf by the Authority or the Medical Board as constituted by the Government for its employees:

Provided that an employee in BPS-1 and 2, appointed against a temporary vacancy of less than six months' duration shall not be required to produce such medical certificate.

14. Conditions of appointment. — Appointment by contract shall be made on specific terms and conditions, which should be accepted by the candidate who is being appointed.

13 Probation in Service of Authority. (1) All the employees appointed in the Service of Authority shall remain on probation for a period of three (3) months, which may be extendable to another one month, if necessary.

(2) The performance of all such employees shall be monitored and evaluated during their period of probation by the head of their relevant Branch who before the expiry of the 75th day after the joining of the employee on probation, will furnish a "Probationary Evaluation Report along with his recommendations to the appointing authority"

(3) On satisfactory completion of probationary period or extended period of probation the employee concerned shall be allowed to continue with his job, otherwise the appointing authority shall order him to be discharged/released from his service, immediately.

16. Appointing Authority—The authorities competent to make appointments to various posts in the Service of Authority shall be as mentioned

here under:—

Sr.No. POSTS AUTHORITY

| Chairman and Members — Chief Minister.

2. Employees in the service — Authority

of the Authority

. Adviser, consultant, - — Authority.

expertise, casual/work

charged based contractual

posts or other such posts

on contract basis

17. Selection Committees.— (1) All Appointment to the posts in the Service shall be made on the recommendations of the appropriate Selection Committee.

(2) The Composition of the Selection Committees mentioned here in above sub-regulation (1) shall be as under:

Provided that the Chairman of the Committee may co-opt any other person as a technical member where in his opinion an expertise of the relevant field should have to assist the Committee in selection of candidates, however such nomination shall be notified in an office order well before the date fixed for

interviews

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(a) For Selection against the Posts in BPS-16 and above

SELECTION COMMITTEE- I

1. Chairperson BRA

2. Secretary Finance Department or his
representative not below the rank of
B-19

3. Secretary S&GAD or his

representative not below the rank of
B-19

4. Member (Taxation; Advisory Council

5. Member HR BRA

Chairman

Member

Member

Member

Member/
Secretary

(b) For Selection against the Posts in BPS-1 to BPS-15

SELECTION COMMITTEE- II

1. Member HR BRA

2. Representative from Finance
Department

3. Representative from S&GAD.

4. Member (Banking) Advisory Council.

5. Manager (Admin/Finance) BRA

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Chairman

Member

Member/
Member

Member/
Secretary

(3) All the posts of Adviser, Consultant, Expertise or other such posts of technical nature created on temporary basis for a specific period or permanently and require to be filled on Contract Basis, may be referred to a special Selection Committee constituted by the Authority for the purpose, with such composition as it may deem fit.

18. Written Tests.—All entry-level staff in BPS 5 and above for appointment in the Service of the Authority may be required to appear in the test to be conducted by Human Resource Branch. The minimum passing marks for clearing the test shall be determined by the Authority with the HR recommendations from time to time,

19. Calls for Interview. — All short listed candidates will be informed through telephone calls and via E-mail at least three days prior to the date of interview by the HR Branch.

20. Interviews. — (1) The interviews shall be conducted by the concerned Selection Committee. For all senior level positions, a panel of at least three candidates shall be selected/ short-listed according to their positions on merits, for consideration of appointing authority.

(2) Selection Committee will evaluate each candidate against the selection criteria as per Schedule-D and Schedule-E and will record its assessment on interview Assessment Sheet. As a result of above exercise, the Selection Committee will finalize a list of most suitable candidate along with at least two other potential candidates as reserves for each vacancy/ post, whereon the Approval of competent authority will be taken.

PART— III

SALARY, BENEFITS, LEAVES AND MEDICAL FACILITY

A—SALARY AND BENEFITS

21. Salary.— Chairperson, Members and Employees appointed to a service cadre or posts in the Authority, shall be entitled to the monthly remuneration 'salary in accordance with 'BRA Pay Structure' as approved by the Provincial Cabinet in

the meeting held on 28th June, 2022 and also endorsed /approved by the Advisory Council in the meeting held on 7th December, 2022.

fs — LEAVES

22. Leaves. — Balochistan Civil Servants Leaves Rules 2019 will apply to the employees of the Authority.

C — MEDICAL FACILITY

23. Medical Facilities. — All the Employees in the Service of the Authority and their family will be entitled to free medical treatment and to claim reimbursement of medical expenses as mentioned in the following regulations.

24. Reimbursement of Medical Expenses. — Expenses shall be reimbursed for medical treatment—

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to the employees and their dependents, which include—

(i) spouse?

(ii) dependent children i.e. son up to the age of 25 years and daughter up to their marriage; and

(iii) parents

all employees shall be required to furnish an undertaking to the

above as specified by Authority.

Entitlement for Treatment. — Employees and their dependents shall be entitled to—

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hospitalization for surgery and serious illness requiring indoor hospitalized treatment:

to avail treatment from any private or public sector hospital/clinic of their choice in Balochistan and any other hospital/clinic in other sister provinces which are on the approved list of the Government for its civil servants;

maternity related treatment two times in the entire service i.e. with expenses not exceeding one basic salary during a calendar year. In this respect expenses such as normal / C-section delivery of child, abortion and DNC, shall be included and considered as maternity related expenses and

the employees of the Authority and their eligible family members will be entitled for out-of-pocket treatment expenses. The Authority shall bear the cost of out-of-pocket: medical consultation, Medicines and pathological and laboratory tests. The entitlement will be not more than 10% of gross salary per month for all grades. If an employee does not avail the 10% amount on presentation of actual bills each month, the amount will neither be carried forward to the next month nor will it be

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26. Nature of Expenses. — All expenses in hospital including, room rent, laboratory tests, surgeon fee, medicines, any other relevant charges, shall be covered in hospitalization expenses.

. 27, Entitlement Limit. — (1) Employees shall be entitled to reimbursement of medical expenses on presentation of original bills along with Discharge Slip and a summary of treatment given at the hospital/clinic, subject to following maximum

limits:

- (a) Chairperson and Members -up to 4 Gross salaries in a calendar year
- (b) BPS-17 and Above - up to 5 Gross salaries in a calendar year; and
- (c) BPS-1 to 16 - up to 7 Gross salaries in a calendar year

(2) Within the above entitlement maternity related expenses shall be limited up to one gross salary in a calendar year.

(3) In case, medical expense exceeds the available limit, 50% of the expenses over and above the limit shall be reimbursed by the Authority, while remaining expenses exceeding the entitled amount will be borne by the employee concerned. However, reimbursement cases of fatal diseases shall be considered subject to the approval of Authority.

28. Non-cashable / Non-accumulation. — The medical entitlement shall be a facility, and not a benefit. Hence, it shall neither be cashable nor be accumulated and shall lapse at the year-end.

29. Sanctioning Authority. -- The Chairperson or an officer delegated with such powers by the Authority shall be the Competent Authority to approve the expenses for medical treatment as per these regulations.

30. Punishment on Misuse of Facility. — In case an employee is found to have misused the hospitalization facility by way of submitting any claim for non-entitled dependents, or through forged bills, he shall be subject to disciplinary action, which may result in dismissal or termination from the service of Authority,

PART— IV

31. Traveling within Country.— An employee traveling inside the country on official duty or on transfer from one station to another or training, will be entitled to such allowance to meet his expenses for traveling and stay, and for transportation of household effects on permanent transfer. as prescribed in the under mentioned regulations.

32. Entitlements on Local Travel. —

(a) Class of the mode of Travel: Officers shall be allowed to travel by Air or A.C. by train while on official duty/transfer as under:

{i} Chairperson and Members - Economy Class

{ii} BPS-17-19 ; Economy Class

(iii) Officers in BPS-16 will be entitled to travel by train in A.C. and Air, if exigencies of service so necessitate and in case where the traveling distance is more than 500 KM's. the officers shall be allowed to travel by air, with the prior approval of the Competent Authority;

or

* Mileage Allowance: Mileage Allowance for Officers on official duty, if he uses his own transport shall be paid following

allowance:

(i) By Car Rs.15.00 per KM.

(ii) By Motor-Cycle/Scooter i Rs. \$.00 per KM.

33. | Accommodation while on Tour. — (1) The Officers and other employees of the Authority will be paid, at rate of four Daily Allowances in lieu of hotel expenses while in travel within Pakistan.

34. Reimbursement of Expenses, — An employee may claim reimbursement of the following expenses per day. (a day means calendar day beginning at midnight and ending at the next midnight)

(a) Fare: Fare includes the cost actually incurred for reserving accommodation by air, rail or bus as per entitlement:

(b) Travelling Expenses: Travelling expenses means an expense given to meet the cost of a particular journey calculated according to the distance - traveled:

(c) Hotel Expenses: Means an expense given to meet the hotel expenses for stay at out station, which includes Room Rent. Government Taxes. Fuel and Laundry, if any:

(d) Conveyance Expenses: Conveyance expenses cover the expense of transit from residence up to the place from where the journey commences i.e. bus stand, railway station, or airport and

back, at permanent location and from railway station or bus stand and airport whatever the case may be up to the place of duty and back at the station of temporary duty;

(e) Daily Allowance: Daily allowance means a payment to an employee as per rules in force for any day during which he is absent from permanent station on duty undertaken with the approval of the Competent Authority, to cover the ordinary expenses incurred by him in consequence of such absence.

Rate of Daily Allowance. — (1) The Officers and employees of the Authority will be entitled to claim Daily Allowance at the rates allowed to government employees in their respective pay scales.

(2) Chairperson/Members BRA shall be entitled to reimbursement of hotel room rent on actual, subject to provision of receipt /bills.

36. Travelling Abroad. — The entitlement for stay and daily allowance during overseas visit of the employees will be as per applicable government rules:

PART- V

MISCELLANEOUS PROVISIONS

37. Interpretation of these Regulations. — The power of interpreting these

Regulations is reserved to Authority and decisions made by it shall be final:

Provided that where the question raised could not be resolved and if it is considered necessary to obtain an approval of the Advisory Council, the same may be referred to the Advisory Council for a decision thereon.

38. Difficulty in giving Effect to these Regulations. — (1) If any difficulty arises in giving effect to any of the provisions of these Regulations, the

Authority may make such order, not inconsistent with the provisions of the Regulations, as may appear to be necessary for removing the difficulty.

(2) Whenever these Regulations make any provision for anything to be done but no provision or no sufficient provision has been made as respects the authority by whom, or the time at which, or the manner in which it shall be done then it shall be done: by such authority, at such time, or in such manner as the Authority may direct.

39 General Rules. — In all matters not expressly provided for in these regulations, all the employees in the Service of the Authority shall be governed by such rules and regulations as, save been or may hereafter be prescribed by Government or the Advisory Council and made applicable to them or otherwise as already prescribed by the Government.

(4). Relaxation. — Any of these rules may, for reasons to be recorded in writing, be relaxed in individual cases if Authority is satisfied that a strict application of these regulations, would cause undue hardship to the individual concerned.

1. Delegation of Powers. -- The Authority may delegate all or any of its powers under these Regulations to any officer subordinate to it.

BY ORDER OF
BALUCHISTAN REVENUE AUTHORITY

NOOR UL HAQ BALUCH

Chairperson
Baluchistan Revenue Authority

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§ SCHEDULE— A

Balochistan Revenue Authority {oral Approved Posts by Provincial Cabinet held

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9

"40.

14

12°

13

14

45

416

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48)

19

Designation /Name of Posts _ Grade in BPS

'Chairperson _ Oo : 20/21

Member _ _s 20

"Commissioner - z 19

"Chief Internal Auditor : 19

General Manager (Re-designated as _ i

Commissioner (HR) and Commissioner IT} 49

Advisory Council meeting 7th December,

2022)

"Adviser Tax Policy and Legal: (Re-designated -

as Commissioner (Audit) 419

_ Advisory Council meeting 7th December 2022 |

Manager {Admin & Finance} 18

'Deputy Commissioner 18

| Assistant Commissioner/Assistant Manager | 17

Data Base/Software 3 Admin: Administrator 17

Inspector — : 7: 16

Auditor 16

'Assistant Manager Finance - 16

Account Assistant _ 14

Computer Operator /Assistant 12

Nai Qasid — _ | _ 4

Security Guards/Chowkidar _ i 4

Driver - _ 3

3 ; 1

on 28th June, 2022

Sanitary Worker
total

Number of
Posts

ak a Be wd

New positions approved by Advisory Council in the meeting held on 7"
December. 2022 (for 06 Regional SES)

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No | Designation/Name of Post _| Grade in BPS
1 Assistant Commissioner ° | 17

2 | Inspector secs 416

3 Surveyor! iox Facilitation Officer 16

4 Support Siafi _ Daily Wages

_ No. of Posts

06
95

06

OG

SCHEDULE—B

POSITION DESCRIPTION (for post of B-16 & above)

Position Title: Commissioner me Grade BRA S Scale 16 or equivalent

Function. Organization: Location: Balochistan: Quetta.

Position Reports To: Member of the Commission Position Supervises: Deputy

Operations/Audit: a) any other Member of the Commission or other as directed:
of BRA. as directed by the Management by the Management

The position of the Commissioner is primarily responsible to facilitate and inform taxpayers about their duties regarding taxes, enforce tax laws to generate revenue by collecting from existing and new taxpayers including recovery of arrears. Main duties of this position encompass generating demand and

revenue. broadening of tax base by identifying new potential taxpayers, overseeing audits, corresponding with senior officials and monitoring taxes and collection of arrears from defaulters, as well as monitoring taxpayers, defaulters and increasing demand and staff of the department and junior officers

Work towards the reimagining of the BRA into a more service oriented organization through comprehensive policies and trainings designed for: the education and facilitation of taxpayers and departmental officers in order to develop the Board into a modern efficient entity.

Set goals and objectives periodically for Unit, self and subordinate officers to fulfill according to pre-determined timelines. Maintain and monitor:

progress in order to ensure regular financial control of collections audits

* Ensure the achievement/completion of targets as set by the Authority for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax on Services,

Infrastructure Development Cell

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"sy

«° Monitor activities relate to identification/induction of new filers who are brought in the tax net Supervise audits and composite audits of assigned corporate and non-corporate cases of new filers of taxes in the first year and also supervise departmental officers in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and siucs-taking wherever required,

* Work towards the creation of demand from review/audit of withholding statements and supervise recovery of current demand and recovery of undisputed arrear demand of withholding taxes

* Ensure the recovery of effective demand created within the year due to registration of new taxpayers, enforce measures to blacklist or suspend non-filers and defaulting persons or organizations from the list of available chronic non-filers and fraudulently registered persons

“ Follow up on notices served by the Balochistan Revenue Authority for non-payment or fraudulent registration of Organization or individuals.

* Ensure the realization of provisional assessment within the statutory period, conduct comparative analyses of collection under various sections of the law to ascertain increase in tax amount/pase and shortfalls in collection and take urgent remedial measures where necessary.

“ Arrange for development and implementation of appropriate guidelines for penalizing tax evaders Target end result of collections to be over and above current tax demand.

* Ensure timely and appropriate disposal of assigned cases received from the Balochistan Revenue Authority by means of returns filed after the issuance of show cause notices.

Achieve revenue target : assigned by the Authority in respect of Sales

tax, Income tax and Federal Excise Duty, and continuously make effort

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to increase tax collection base over actual results achieved in previous year.

Exercise Oversight supervision over activities related to enforcement of Advance tax and withholding statements and ensure that checks are carried out to ensure appropriate deduction of tax at source by withholding agents and timely deposit into government treasury. Supervise activities relating processing of applications for exemption from withholding of tax at source ensure that eligibility criteria is applied consistently based on facts of the case and established policy guidelines, and forward to take decision regarding issuance of exemption certificates.

Oversee the proper disposal of refund claims received from parties/taxpayers related to Sales tax on Services infrastructure Development: Cuss

SUPERVISE activities over scrutiny of withholding statements to ensure that taxes have been deducted properly. Monitor withholding income taxes collection of area's from defaulters, ensure the enforcement of withholding statements and enforce penalties and imposition of detention for non-payment and non-filing of income and sales taxes. report to senior officers as required

Supervise the conduct of post-refund audits of Sales tax on Services Infrastructure Development Cess, Issue and process refund of taxes and process refund claims

Provide guidance to Chartered Commissioners and their 'intermediate' staff regarding the law and its amendments

Prepare monthly performance and deal with all matters at the tasks of the

Oversee proceedings in big and revenue potential cases Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required

Review and edit Monthly Progress Reports and others prepared by junior officers and compare this performance of the department on @ quarterly basis. Submit monthly report to Authority after review.

* Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow up on appropriate reporting to Authority's as required

"Any other function assigned by immediate supervisor

"MEY PERFORMANCE

Description of Indicator [Performance Standard ' Weightage]

1 Revenue Targets achieve revenue targets assigned 50%
(% increase in revenue) 50%

2. Adjudication No. of Show cause notices issued
; 15%

Proceedings/Audits ; #3 no. of order-in-original passed 100%

3. Recovery Collection of arrears and current tax - 15%
Proceedings/Audits payable be
Appear in hearings. 'submissions of

4. Appeal Proceedings / orders and filing of appeals within 10%
in Statutory time period : ;

8 Enforcement of Filing : enforcement of returns filing of . 504,
~ .y.. Taxpayers use internet

6 Identification of cases: license number — of registered: 59%
for registration . Persons over the financial year "

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| Grade: B BRS, Saale 19 1

Position Title: Commissioner HR
; equivalent Scaic

Hit Management ; Balochistan
Function. aint me Location ‘

r nance. &emin Se Quetts
Position Reports Tes Member Hlk or any ee er
wen aes Ho Beet BCT Position Supervises: [Manage
: ° ® HR/Admuin/Finance

Management

eg i te MAIN PURPOSE OF THE JOB cb ne

The Commissioner Human Ressurce Management is Sri respos'ble fo,
maintenance of HR «cords. coo: dination . performarce managerent exercise
career planning ars training cf officers and disposal of employee complaints ih
addition they are :esponsible ‘c1 ore on transfers and posungs of officers
providing recommendations cn emloyee welfare initiatives. revrement and
separation

:MAIN- RESPONSIBILITIES AND DUTIES.

% Coordinate annual oedonnance management activiy and ensure
Performance Ff valuation fieports (PERS) are competed and Alea with HR
Natmely t: iiner

% Vaintain up to date cecerds of available human resources. their
qualifications, years of cpxenence. training attended. disciplinary actions

* Facilitate Curvcr Plannry for officers stationed in fieid units propose
postings of oficers of cracie 19 and below to appropriate posts as pe
‘their apprasas reconriond rewards and incentives for officers as pe:
their performance

“ Maintain a record of leaves for officers, and supervise employee
separation benefits of officers in grade 16 and below

“ Manage eniomyee wefare initiatives for officers. handie employee
complaints and deal wit) them accordingly, informing concernec officers
and handling icreseab.e and unforeseeable circumstances.

* Provide assistance to officers in various departments in appropriate
methods of handling nes plinary oceedings and hearings. anc guiding
on appropriate procedures to follow Monitor and follow-up to ensure

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Description of Indicator | "Ne Performance § Standard

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appropriate methods are being implemented. Get involved directly where required.

Conduct appropriate training needs assessment of officers as per the need of departments and assign trainings accordingly. Organize and manage training schedule: and budgets.

implement the HR related policies and decisions of the BRA and senior management, and report back progress on policy implementation, acting as a liaison between senior and junior officials.

Work towards the reimagining of the FBR into a more service-oriented organization through comprehensive policies and trainings designed for the education and facilitation of colleagues in order to assist the board's development into a modern efficient authority.

Oversee and maintain the punctuality and discipline of all officers in unit.

Any other function assigned by immediate superiors.

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Le enfin Pe el + eh ed aoe

1. Maintenance of record | Maintenance of record of all kinds | 30%
2. Implementation of | —_—s Implementation of policies in : ra

" 30%

policies — eee coe relation to administration |

% ReUHRe Rieter | Fulfilment of daily routine matters 20%
__& requisitions 2 2 oe

External coordination with —

4. External Coordination departments for fulfillment of | 20%

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administrative tasks

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,BALOCHISTAN REVENUE AUTHORITY@E Wigs
See, Job Description” +, —

Grade: BRA Scale 19 or

: Position Title: ‘ Commissioner IT
yoo peas ee ee Oe ee, equivalent scale
| ‘ Information
Technology. Database,
Function: _ Networking and ideation Balochistan
Quetta
Software

m@ Manager Database,
Networking and Software
Administrator

“Position Reports To: Member IT or any
other officer, as directed by the
Managerient _

MAIN PURPOSE-OF THE JOB

The Commissioner IT is primarily responsible for supervising the manual entry of data relating to manual returns filing into databases, identification in disparities of data received and informing concerned parties and following up on rectifications.

; MAIN RESPONSIBILITIES AND DUTIES . }

* Supervise data entry of revenue generation and collections. facilitate in broadening of tax base by reviewing available information in databases and sharing information with field staff members accordingly.

* Oversee the automation process of tax administrative methods such as Information technology systems and policies Identifying Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies, supervising the removal of such and updating and working on the Sales Tax Automated Refund Repository (STARR) cv-system, managing the Revision of Return & Refund software (IRIS), as well as the Tax Audit Management System (TAMS). Dealing with data entry of all legal proceedings and on-going appeals on Legal Management System (LMS) and review of all E-folders

* Supervision of Tax Payers’ facilitation through the increase in the number or complaints heard; delegate follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by junior officers.

“Supervision of the manual entry of returns and inventory of cases entered per Statinemiwer on a regular basis

Supervision of computer laboratory equipment and its maintenance. Also
“responsible for the maintenance of work stations of officers

Ensure the assessment and subsequent enforcement of non-filers who filled their income tax last year through computer generated reminders through IRIS Communicate information of non-filers to field officers and follow up on progress of officers regarding their investigations.

Ensure optimization of revenue through identifying avenues of revenue losses and recoveries through disparities of data collected and entered in existing systems, facilitate the collection of arrears from defaulters by providing information of non-filers to field officers

Monitor the enforcement of Advance tax and withholding statements through existing data and advise relevant departments in case of discrepancy.

Encourage voluntary tax compliance amongst taxpayers through directives issued by members and senior officers. Increase returns filed within zone by identifying new tax filers from NTN holders. Make electronic tax returns more user-friendly to encourage more taxpayers to file returns within allotted time period.

Review and approve eligibility of exemption reports in light of existing data, identify and forward to supervising officers for further action regarding exemption of taxes. To follow up with concerned authorities to ensure the proper disposal of refunds to appropriate parties identified for refund on sales or income taxes have been carried out.

Conduct assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed: or assessed at too low a rate Ensure quality and accuracy of such assessments by reviewing disparities in data

Advise other officers regarding information handling through usage of appropriate technologically-based information processing

Work towards the reimagining of the FBR into a more service-oriented organization through the electronic update of all data stored more efficiently in respective software and linked to online databases

Compile information; prepare periodic reports addressing lists of cases showing declining sales tax payments and advance -income tax payments, Prepare reports on cases involving abnormal input of tax or inappropriate ratio of taxes filed with respect to input or revenue received by taxpayers.

“ Respond to all information related requests of the Federal Board of Revenue and related concerns: generate any other report as required by regulatory authorities members and senior officers Increase returns filed within zone by identifying new tax filers from NTN holders. Make electronic tax returns more user-friendly to encourage more taxpayers to file returns within allotted time period

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heigl Rs eee EE * as:
Description of Indicator

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Performance Standard Weightage

1 Resolution of complaints /queries 7 ee ~
‘issues of the registered Number of complaints/queries —
taxpayers/ potential taxpayers/resolved
walk-ins customers

‘Completion automation
; — dineludin E-notices, Sinkin

Initiation of automation including | om POS = me he

E-notices, Sinking data for POS. pis

Completion of Data base
server/domain

Data base server/domain and 40%
completion of registration
cases/cnanges in,
particulars/de-reyistration cases

No. of responses made or
e-support/emails. IT Trainings 20%
[Completed __

3. Response on e-support/emails/IT
trainings identifications

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Grade: BRA Scale 19 or
equivalent

Location: | Raloch |

§ Position Supervises: overall |

| Position Title: | Chief Internal Auditor

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| Function: | Audit

; Position Reports To: Chairperson , or any
| other Member of BRA, as directed by the j
Management _

the Management

USE OF THE JOB ~

The function of the Chief internal Auditor is primarily to facilitate and inform Chairperson and Authority about their duties regarding taxes, enforce tax laws to generate revenue by collecting from existing and new taxpayers including recovery of arrears. Main duties of this position encompass generating demand and revenue, broadening of tax base, identifying new potential taxpayers, overseeing audits, corresponding with senior officials and monitoring taxes and collection of arrears from defaulters, as well as monitoring taxpayers, defaulters and increasing demand and efficiency of the department and junior officers.

also Assists in development of the institution's annual audit plan.

* Manages performance of audit assignments, reviews and reports; edits reports prepared by other external/internal auditors in the Authority,

“« Schedules and plans audits: initiates project planning, assesses risk and develops audit direction.

< Performs preliminary planning and establishes direction for audits, provides leadership to assigned auditors, manages projects, quality outcomes, while meeting established time budget

“* Performs audit work. including plan preparation and associated reports, verifies the accuracy of financial records as they pertain to assets, liabilities, receipts, expenditures and related transactions. Keeps abreast of internal audit policies and procedures. current developments in accounting and auditing professions and changes in laws and regulations as applicable.

*« Responsible for the development, implementation and maintenance of policies, objectives. short and long range planning: develops implements projects and processes to assist in accomplishment

established goals.

“* Develops and provides training to the staff of the « “hor ui inte oa!
audit related matters.

“* Manage the risk in the Authority ae. ensure the orn Oh ~

risk register Gi an annua: hasis.

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Designs and implements a best practice risk management framework including policies and strategy.

Facilitates risk management workshops where required by in identifying and analyzing all major risks annually.

Builds the results of the risk management work into development of the internal audit programme.

Oversees and implements the plan of risk control actions (e.g. purchase of insurance or other risk financing options, health and safety measures, business continuity plans)

Monitors management responses to risk.

Appropriates risk reporting to Management and the Audit, Risk and Compliance Committee.

Review and edit Monthly Progress Reports and others prepared by junior officers and compare the performance of the department on a quarterly basis. Submit monthly report to Authority after review.
Any other function assigned by immediate Chairperson/Authority.

KEY PERFORMANCE INDICATORS

| Description of indicator ~ Performance Standard | Weightage |

1. Internal/External annual audit . ey i —

eee ee | ee

2. Adjudication _ Follow up of Audit paras and 30% |

___Proceedings/Audits [properreply

3. Recovery Proceedings/Audits cat il cae 'ema | 15%

4. Identification of cases for Identification of accounts ay

Audit __ __. anomalies and its removal oe wl

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TAN REVENUE AUTHORITY

_ dob Description. - .

Grade: BRA Scale 17/18

BALOCHIS

'Assistant

Commissioner/Deputy

Commissioner _

Position Title:

|
|

Function: —«*]- Audit 'Location: ~—]' Balochistan:

| ____ Quetta. _|

Position Reports To: Commissioner Audit _

|
|
1

s Position Supervises:

Enforcement

| Inspectors/Auditors/Assistant

Managers/Assistant

Commissioner

owe ' MAIN PURPOSE.OF THE JOB a

The Deputy Commissioner Audit is primarily responsible for creating Tax

_, demand through conduct of audit in a timely and effective manner, the collection

of taxes and imposition of penalties. The main duties of this position encompass

the detection of revenue losses and ensuring recoveries as prescribed under law
for withholding Income taxes and collection of arrears from defaulters.

4 MAIN RESPONSIBILITIES AND DUTIES

“+ Implement policies and decisions of senior management and report progress
of lower management to senior officers.

* Ensure high quality of audits conducted by subordinate officers by providing
effective supervision and guidance so that errors and omissions are
minimized./eliminated.

“+ Conduct supervision of desk audits of Sales tax on services and Cess and
composite audits of assigned cases and also supervise Deputy/Assistant
Commissioners in the event where they are required to get internal as well
as external information for the completion of audit through the inspection of
business premises, conducting field visits and stock-taking wherever
required. :

* Ensure the achievement/completion of targets as set by the Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax on services and Cess.

** Monitor activities relating to withholding of taxes at source, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes returns.

** Encourage voluntary tax compliance amongst taxpayers by implementing directives issued by immediate superiors.

** Ensure the finalization of provisional assessments within the designated time period, conduct comparative analyses of collection under various sections 9

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the Ipw to ascertain increase in tax base and shortfalls in collection and take appropriate remedial measures.

* Work towards effective and timely detection of concealment cases and deal with them in an effective manner. Follow practical guidelines for penalizing tax evaders as set by senior officers.

“» Prepare assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed: or assessed at too low a rate. Ensure quality and accuracy of such assessments.

“ Supervise the conducting of post-refund audits of Sales tax on services and Cess, Issue end process refunds of taxes and process refund claims

* Establish and follow practical guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.

% Review Monthly Progress Reports and others reports prepared by Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.

“ Follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by subordinate officers.

“ Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.

“ Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.

“ Assist in the reimagining of the BRA into a more service-oriented organization through comprehensive policies and trainings designed and organized for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity.

“* Supervise and maintain the punctuality and discipline of subordinate officers.

** Any other function assigned by immediate superior

Description of Indicator Performance Standard Weightage

. ACHIEVE | nue tar assigned

1. Revenue Targets OMENS TEVENUS largels assignec 40%.

— = ("o Increase in revenue)

"4 ; do af Show | issue 5

2 Adiudication Audits MO of Show-eause notices < 20%

/ _ &nd no. of order-in-original pessed _

3. Recovery Collection of arrears and current tax 4594

Proceedings/Audits payable ae

: Appear in hearings. submissions of

4 Appeal! Proceedinas of ite 3 d -

: reports and filing of appeais within 15°

Audits eaiin

statutory time period

9 Enforcement of Aucit t.nforcement of returns filing of Bry

Findings taxpayers

6. Identification of cases for iicrease Number of registered pes

iret Persons over the fina..cial yes:

scription: bikes, i!

-bat

Grade BRA S3cah: 17°42

AS TMISSIONs +

Shathae Panrge:

Position Reports Te (lomimiss <. ies: B Position Sipe sce

Operations me ENforcemen:

me inspectors 'Auanors'Assictant

f Managers/ Assistant!

Commissioner

'MAIN PURPOSE OF THE JOB

The Assistant Conunssioner © Orr ations) is primarily respansibte for WOERKIRY
towards revenue Generation. ai! collection of Balochistan sales wax

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MAIN RESPONSIBILITIES AND DUTIES. ff.

Enforcing Balochistan Sales Tax on Services Act. 2015 and rules made

thereunder for collection of Balochistan sales tax.

* Monitoring payments of taxpayers preparing monthly progress reports and submitting reports to the seniors for review:

* Broadening tax base by Enrolling new taxpayers

** Conducting tax audit/assessment and initiating and finalizing proceedings against non-compliant taxpayers in accordance with the relevant provisions of BSTS Act 2015 for generation of revenue

Ensuring optimization of revenue through identifying avenues of revenue losses and making recoveries as prescribed under BSTS Act. 2015

“ Carrying out collection of taxes out of Current demand as well as arrears from defaulters and imposing penalties for non-payment or short-payment of Balochistan sales tax for the achievement of revenue targets:

** Monitoring all activities in the assigned jurisdiction related to withholding of Balochistan sales tax and ensuring collection of withholding taxes

at

ip

from defaulters in accordance with the relevant provisions of BSTS Act 2015 and withholding rules made thereunder:

* Utilizing new methods to encourage voluntary compliance of taxpayers through best practices and directives issued by Senior officers

“+ Monitoring tax returns and ensuring filing of returns where penalties for non-filing of tax returns are required

« Filing of appeals at different Appellate Fora as prescribed under the relevant provisions of the BSTS Act 2015

~ Representing department at case hearings before Appellate forum ,

oP SUMMONED AND DEPOSED: case one Appellate 7 vide SEA gesture case Mety SODIT 8 Gaothar case cop nents are rendered in accordance with

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Cao

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“ Prosecuting and arresting any person that has committed tax fraud under section 54 of the BSTS Act 2045

Processing of various applications including refunds, revision, and condonation for the decision of the Competent Authority

* Carrying out meetings with the Commissioner on a regular basis to ensure achievement of assigned targets and proper collection of taxes

Attending various meetings, seminars and workshops where nominated:

% Supervising and maintaining the performance and discipline of the power deployed and

“Any other official responsibility assigned by the immediate Superior

Description of Indicator Performance Standard Weightage
; the GIS assessment card 1 =
Revenue Targets Achieve revenue targets assigned 40%

increase in revenue)
Adjudication Proceedings No. of Show cause notices issued: | and

{Gof order-in-original passed =
— ss 7 collection of arrears and current tax —_
in recovery Proceedings i. a
: payable
Appear in hearings, submission of 4 os
Appeal Proceedings "SONS and filing of appeals av 4 Le
statutory time period
ge 4 enforcement return Hiner ot
Enforcement of returns filing « oe
= taxpayers
identification of cases for Increase number of registered os sans .
¢ 55
registration over the financial year

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Position Title: Grade: BRA See ale 247

PO TUMUSSIONET ; Zi

Function apes Location. "0 hie

, Que

Position Reports To: -Commissioner Position Sup IErVISES

(Appeals) m= Enforcement

Inspectors/Auditors/Assistunt

Managers

The Assistant/Deputy > Paneten loner (Appeals) is primarily responsible for organizing and managing appeals filed before the Commissioner (Appeals), Balochistan Reehue itil

“ Maintenance of Appeal Memos and maintenance of complete and up-to-date record of cases filed before the Commissioner (Appeals).

“ Maintenance of appeal register, fixation register and register rectification register and order register:

* Issuance of hearing notices and any other notice as and when directed by the Commissioner (Appeals):

% Communicate hearing roster weekly/monthly to the concerned officers/appellants: |

* Organizing, arranging and maintaining record of the pending cases along with the computation of time limit:

* Ensuring proper service of appeal orders to appellants and respondents:

“ Prepare progress report of cases for review of Commissioner (Appeals) and other senior officers:

* Attend various meetings, seminars and workshops where nominated:

* Supervising and maintaining the performance and discipline of manpower

deployed under,

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+]

« Any other official responsibility assigned by the immediate supervisor

4. Receipt of Appeal

Memos & record

maintenance

2. Maintenance of registers !

3. Issuance of hearing

notices

4. Reconciliation Reports

tA“ *

Service of

Orders/Notices &

maintenance of pending

cases record

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: f° KEY PERFORMANCE INDICATORS.

| Description of | indicator \

___ register

Performance Standard

Receipt of Appeal

maintenance of complete and up-to-

date record of cases filed before the

__Commissioner (Appeals) __

Memos are

“Maintenance of appeal register, ”

fixation register, stay register,

rectification register and order -

issuance of hearing notices and any —

other notice as and when directed by

“Review reconciliation. ‘reports and

submit to the Commissioner Appeals

__along with his comments

‘Ensuring proper service of appeal

orders to appellants and respondents

cases along with the computation of

maintaining record of the pending |

25%

|

#BALOCHISTAN REVENUE AUTHORITY: 2;
tat af . dob Description EES
Assistant Manager (Admin
Position Title: & Finance)/Manager
(Admin & Finance)

Grade: BRA Scale 17/18

' Balochistan.
oe : Quetta
Position Supervises
Assistant Accounts Officer,
Assistant, or any other
Staff posted by the
Management

Function: Administration Location:

Position Reports To: Manager (Admin)/General
Manager (Admin) or any other officer of BRA,
as directed by the Management

+ MAIN PURPOSE OF THE JOB ef

Administration wing is responsible to manage all Administrative issues and support in all manners to employees of BRA including logistic support and custodian of all assets of BRA. Administrative wing is also responsible to implement the Board's decisions and directions as and when required

* MAIN RESPONSIBILITIES AND DUTIES: :i <1! be ie

«* Dealing with all the administrative matters including. issuance of office orders in respect of transfer / posting of the staff below the rank of BRA scale 16 and placement of class-IV staff:

“+ Managing all the issues pertaining to procurement of transport. allocation, repair & maintenance of vehicles and its POL expenses and facilitating the other wings of BRA on transport related matters:

** Supervising all the issues pertaining to repair and maintenance. cleaning, fumigation, security and other building related matters of BRA premises:

* Monitoring and supervising internal and external security of BRA employees. taxpayers and assets of BRA:

“ Arranging or Procuring and managing the different communication, security and outsourcing labour services etc..

~* Preparing, floating and completing the tender requirements as per BPFRA Rules in respect of any procurement of Goods. Services or Work Contracts etc. in collaboration with Procurement Wing of BRA.

% Arranging and organizing events, meetings. conferences. seminars. tax forum workshops and arranging travel, transportation and accommodation & related logistics for employees as well as the needs of BRA

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Hiring of office buildings including regional offices in case of expansion of the BRA and making official correspondence with landlords and its refurbishment and renovation issues;

Make liaison with the external issues of other Government Departments like Information & Archive, S&GAD, CM Secretariat, Law Department, Assembly Secretariat etc. as and when required by the Management:
Dealing with the issues of reimbursement of the medical claims of the employees of BRA: and coordinating with the insurance company in case of medical assistance to the employees of BRA and their family members:
Coordinating and facilitating the Audit wing of BRA in case of any audit observations raised by the office of DG-Audit Balochistan pertaining to the Administration wing of BRA;

Implement new policies, regulations, instructions, directions, orders and SOP of the Board or any Member of the Board or the Management:
Preparing agenda items for the Board in case of any administrative matter:
Dealing with the matters pertaining to BRA Employees Welfare Foundation; .

Co-ordinate with HR Wing in respect of preparing salaries and update the leave record of BRA employees:

Issuance of letters and NOCs to external departments/offices, pertaining to administrative matters after completion of formalities and decisions of the Board and the Management:

Properly maintain the administrative record/files and preserve record being custodian of all files/record relating to Administrative Section of BRA and assets of BRA:

Properly maintain the inventory and stock registers of the fixed assets, consumable and perishable items of BRA:

Properly maintain the repair and maintenance registers of the fixed assets of BRA;

Properly maintain the dead stock register and record of the assets of BRA and their disposal through auctions and other disposal methods:

Properly maintain the Log Books of the Pool vehicles and the cost Register of all BRA vehicles like Repairing, Fuel Consumption, Insurance, Tracking, Motor Vehicle Registration Fee etc.

Supervising and monitor smooth functioning of receptions specifically in relation to R & T daily work:

* Collect the requisitions of the BRA employees and fulfilment of their requirements as per the entitlements and policies of the Board and the Government.

4

“ Attend and represent BRA in various meetings, seminars, conferences and workshops where nominated.

“ Any other official responsibility assigned by the immediate supervisor

] Description mirrors - 'Performance Standard.) "Weightage

'La Maintenance of record Maintenance of record of all k.nus Soh.

= " Implementation of policies in relation — .,

2. Implementation of policies sees p uses 304%
~ to administration

a Fulfilment of daily routine matters & sro

3. ' Routine matters : t y tlie 20%,

_ requisitions

External coordination with

4 External Coordination departments for fulfillment of 205n administrative tasks

boTt as

fe: 'BALOCHIST, AN REVENUE AUTHOR!

JuLis V3 Job Description .

IT Administrator Manager

(Data base

/Software/Networking OF

_equivalent designation) _

a Grade: BRA Scale 17 or

' Position Title: 'ein ah
equivalent scale

Data

Function: base/Software/Networking/ Location: ' Balochistan:

Call Center Registration _ Quena

i Position Supervises: Call

Centers AgenuiT

Officials/Registration or

any Official of, as directed

Mm by the Management.

: MAIN PURPOSE OF THE JOB 2-23)? =z

IT Aaininistealbeanager is primarily responsible for dats base Networking maintenance to review and recommend the online applications and/or the recommendation received from operation wing in respect of registration, de-registration, e-sign up and change in particulars He shall also be responsible for taxpayers education and facilitation with efficient and effective manner

Position Reports To: Manager IT, or any other officer, as directed by the Management

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SeMAIN -RESPONSIBILITIES.AND DUTIES! itifre re he
ata entry of revenue generation and collections, facilitate in
broadening of tax base by reviewing available information in databases
and sharing information with field staff members accordingly.

Oversee the automation process of tax administrative methods such as
Information technology systems and policies Identifying Computerized
Risk-Based f: valuation of Sales Tax (CREST) discrepancies, supervising
the removal of such and updating and working on the Sales Tax
Automated Refund Repository e-system. Dez'ing with data entry of ail
legal proceedings and on-going appeals and review of all E-folders.
Supervision of Tax Payers' facilitation through the increase in the number
of complaints heard; delegate follow up on complaints against tax
collection methods in designated areas or against tax collectors which are
investigated by junior officers

Supervision of tne manual entry of returns and inventory of cases entered
per staff member on a regular basis

Supervision of computer laboratory equipment and its mainienance. Also
responsibie for the maintenance of work stations of officers.

Ensure the assessment and subsequent enforcement of non-filers wha
filled their income tax last year through computer generated reminders
through §RIS Communicate information of non-filers to field officers and
follow up on progress of officers regarding their investigations.

Ensure optimization of revenue through identifying avenues of revenue
losses and recoveries through disparities of data collected and entered in
existing systems, facilitate the collection of arrears from defaulters by
providing information of non-filers to field officers

Monitor the enforcement of Advance tax and withholding statements
through existing data and advise relevant departments in case of
discrepancy

Scrutiny and recommend the online applications for registration, e-sign
up and change in particulars received in the e-folder/registration portal
within stipulated time period:

Facilitate the taxpayer for filing of online applications of registration, e-
Sign up and change/addition in particulars:

To seek NOC/comments from the concerned Commissionerate for
proceeding the change/addition in service cate gory of the taxpayer:

To call the relevant record/documents, if necessary, to process the
applications of taxpayers:

<4" Ys ck

* To ensure verification of the submitted record/document of taxpayer. required.

« Complete the process of compulsorily registration and recommendations for de-registration received from Operation Wing, BRA

« Educate and support to the registered taxpayers by resolving the queries

and issues relating to e-payment, e-filing of returns, returns' statements and login details, and communicating and explaining the relevant provisions of the Balochistan Sales Tax on Services Act, 2015. wherever required:

“ Provide guidance and facilitate to walk-in taxpayers and their councils in respect of their queries and in the matter of registration:

“ TS replies of the queries of taxpayers received at == Support branch and info@bra.gov.pk with coordination of respective officer of the BRA necessary within stipulated time period:

“+ Resolve the complaints of e-payments like ADRC and RTGS etc. & where required:

* Make close co-ordination with the officials of PRAL in BRA and FBR for any official and technical support matters:

Coordinating implementation of all tax payer facilitation initiatives:

“ Compiling the data and prepare miscellaneous reports as and when required:

** Attend various meetings, seminars and workshops where nominated:

Any other official responsibility assigned by the immediate supervisor

Description of indicator Performance and Weightage

Resolution of complaints

'queries issues of — the Number of complaints/queries Settled, registered taxpayers/ potential resolved —

' covers' walk in customers |

Be used . . 7 Completion of registration MY

2 Completion of — registration _

. _ Cases/changes in particulars/ae- 20%

an Decision: aq in updating NO. Of responses made on go

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Inspectors/Auditors/Assistant

Theor

Function: Operations

Position Title:

Location Balocnsta

Address,

Gwadar, 4ub.

Pattan

, Onna

Position GUPOMVISES:

| None

Position Reports To

Assistant Commissioner

General Tasks:

: Assisting in maintaining files/records regarding the unit under which
post 4:

a Assisting in processing of all dak papers and the netic

ii! Properly maintain and submit the official record and files to the
supervisory officer

Vv. Compiling/preparing periodical and miscellaneous reports so directed by
the Assistant Commissioner!

Vv Attending various meetings, seminars, and workshops of the Neti hea

VI Any other work of official nature specifically assigned by any supervisory
officer,

Operational Tasks:

' Assisting in the operational activities including the first stage adjudication
and the appellate forums and scrutiny of Books of Accounts

li Providing administrative judicial and technical support to the
supervisory officer including assistance in preparation of draft para-wise
comments, to enable him in achieving the goal and object of the Office.

Hi Liaising with taxpayers on compliance issues, specially the big SST
contributors in the Unit.

Vv. Assisting in conducting audits, and their follow ups,

vy. Attending quasi-judicial and appeal proceedings under the supervision of
Assistant Commissioner

vi enbjiia ang registering new Ail under section 26 and 2/ of the
Act. 2045 to increase tax La

2 Vion any OF on tax returns 21nd ensuring filing of OF return LMI By

SONU PONTOMNG and Service under the relevant Grievance won

ix. Ensuring proper service of assessment orders, and receipt of appropriate orders and maintaining the proper record

x. Preparing and issuing notices wherever \$0 direct

x! Coordinating implementation of all taxpayer facilitation initiatives,

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REVENUE AUTHORITY. :

Description'

ata base

: administrator (Call

Position Title: _ Center/Registration/IT

Networking or equivalent

_ designation

Call Center

Function: 'Registration! }

. Networking

Grade: BRA Scale 16 or

equivalent scale

, Balochistan: ,

Location: Owatia

Position Supervises: any

Official of (Call

Center/Registration), as

directed by the

Management

Position Reports 10: Assistant

Commissioner/Data base administrator (Call

Center/Registration), or any other officer of

BRA, as directed by the Management

'+*»- MAIN PURPOSE OF THE JOB #:: | eal Rae

Assistant Manager: Assistant Data base administrator (Call Center/Registration)

is primarily responsible to process the online applications of registration and change in particulars and also responsible to get registered and de-registered on the recommendation received from Operation Wing. BRA He shall also be responsible for taxpayers education and facilitation with efficient and effective manner

AIN RESPONS

REGULATIONS AND DUTIES: |) 0 at!

* Scrutiny and process the online

2 applications of registration @-sign up and

change in particulars received in the e-folder/registration portal within

Stipulated time period:

* Facilitate the taxpayer for filing of online applications of registration, e-SIGN up and change/addition in particulars:

* Online call the relevant record/documents, if necessary. to process the applications of taxpayers

“* To ensure verification of the submitted record/document of taxpayer, if

required:

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Complete the process of compulsory registration and recommendations
for de-registration received from Operation Wing, BRA:

* Educate and support to the registered taxpayers by resolving their queries

and issues including e-payment, e-filing of returns, statements and

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login details: and communicating and explaining the relevant provisions of the Balochistan Sales Tax on Services Act, 2015 wherever required.,

“* Provide guidance and facilitate to walk-in taxpayers and their councils in respect of their queries and in the matter of registration.

“+ Resolve the complaints of e-payments like ADRC and RIGS etc & others, if required:

“* Prepare the PSIDs of Suspended taxpayers:

* Make close co-ordination with the officials of PRAL in BRA and FBR for any official matter:

“ Proper maintenance of the record/files/applications of the Cail Center/Registration Wing:

** Coordinating implementation of all tax payer facilitation initiatives:

* Attend various meetings, seminars and workshops where:: Jominated:

“* Any other official responsibility assigned by the immediate supervisor

and, eightage

Description 6 of Indicator

"Performance Stand

Processing the resolution of

coming Ps Number of

COMPLAINTS /queries /issues of the ; Rule

in 5a include complaints/queries 55%

registered taxpayers/ potential

resolved

taxpayers/ walk-ins Bail

Processing of registration

Processing for completion of -

Registration 'Changes In Service Charges' 30%

= Cancellation-Registration particulars/de-registration:

Cancellation/de-registration

HIV ESTABLISH _ Cases in a financial year _

P-Preparation of PSIDs No. of PSIDs prepared 15%

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Schedule-D

Criteria for Appointment of officers in BPS-16 and above.

4) The order of evaluation in case of appointment shall be as follows: officers of the Authority in GPS-17 and above shall be selected on the basis of the following formula:

S.No Description Marks

A _ Academic Record 85

B Higher Relevant Qualification. (n):

© Experience 00 15

D Screening Test . 0

& interview 25

Total — - 400

Fa

ny

All candidates shall be subjected to Screening test. The use of external testing agency is authorized.

5) The Screening test shall be used for ascertaining order 2) among those candidates who otherwise fulfill the criteria for the post.

Based on the result of the screening test and subject to the availability of the posts, a short listed number of candidates shall be called for interview.

The order of the above formula shall be as under

A. Academic record (15 Marks)

(1) The academic marks of all the four examinations (Matric to prescribed qualification) are to be calculated as under -

Sum of the marks from Matric to prescribed qualification « 15

Sum of the total marks from Matric to prescribed qualification

(i) The marks shall be calculated as under:

Sum of the total marks from Matric to prescribed qualification

formula. If a candidate obtains 2100 marks out of 3600 marks in

four examinations, his credit will come to:

2, 0% MSKS OUTS Ts. to be Counted as Y marks

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B. Higher Relevant Qualification

{5 Marks}

The marks for higher qualifications than the prescribed qualification shall

be allocated as under:

- One stage above Two stages above Three stages above

04 02 01

C. Experience (15 Marks)

i. The following principles shall be followed in determining the experience for those posts where experience is laid down as part of qualification: -

a) Prescribed experience means the experience gained in line in a regular basis.

c) Experience gained during appointment on ad hoc or contract basis of in officiating capacity shall be counted towards eligibility.

c) Period of practical training undergone by a candidate for becoming eligible for the award of actual degree shall be counted as experience, if such experience has been gained after «and not during academic session.

D. Interview (40 Marks)

Members of the Selection Board shall record their marking = independently. After the interview the final grade of Candidate based on the assessment of the members shall be determined on the basis of

average by aggregating the marks awarded by each member.

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Criteria for initial recruitment to posts in BPS-15 and below

Criteria of Selection for initial recruitment

For posts in BPS-5 to 16 -- For appointment to posts in EPS-7 to 16 the total marks shall be 190 as per formula given below:

Description | Marks

Prescribed Qualification as a

Higher Qualification as a

Experience as a

Written/Screening Test : 50

Interview 20

Total _ 400

All candidates shall be subjected to Screening test. to be conducted

through an authorized external testing body.

Based on the result of the Screening test and subject to eligibility only shortlisted candidates from the top of merit list for each vacancy shall be called for interview.

Prescribed Qualification.

The academic marks of all the four examinations |
(prescribed qualification) are to be calculated as under -

an

wt

are to

1/2 marks obtained from Matric to prescribed qualification x 10

» of the total marks from Matric to prescribed qualification

not to

Sum

To illustrate, if a candidate obtains 2100 marks out of 3500 Marks 69 four examinations, his credit will come to:
5.8 marks out of 10, to be counted as 6 marks,
~ 8. Higher Qualification.

For higher education above the prescribed qualification for a particular post, 0 marks shall be allocated as under:

- (i) One stage above 01
- (ii) Two stages above D2
- (iii) Three stages above 02

C. Experience.-

(1) For experience in the relevant field for a particular post, 15 marks shall be allocated as under:

(i) The following principles shall be followed in determining the experience for those posts where experience is laid down as part of qualification: -

a. Prescribed experience means the experience gained in line in a regular full paid job required after obtaining the prescribed qualification.

b. Experience gained during appointment on adhoc or contract basis or in officiating capacity shall be counted towards eligibility.

c. Period of practical training undergone by a candidate for becoming eligible for the award of actual degree shall be counted as experience, if such experience has been gained after and not during academic session.

d. Experience gained in the recognized institution shall be taken into consideration if it is supported by valid documentary proof.

1) Interview.

(1) For interview only 50 marks shall be allocated.

(ii) Members of the Selection Committee shall record their Marking independently. After the interview the final grade of candidate based on the assessment of the members shall be determined on the basis of average by aggregating the marks awarded by each member.

