

**FINANCIAL OPERATIONS CADRE**

- 23.26 Officers of the Financial Operations Cadre are responsible for assisting and advising the Accounting Officers/Supervising Officers on a wide range of financial matters including departmental budget formulation, monitoring expenditure control, accounting, management information, financial aspects of planning and management of projects and preparation of strategic plans and financial operations. In addition, these officers are, among others, required to investigate into cases of complaints, fraud and irregularities relating to financial matters of Ministries/Departments and propose corrective measures.
- 23.27 As the head of the cadre, the Director, Financial Operations ensures that the above activities are not only undertaken efficiently, effectively and economically but also in accordance with established procedures. He is assisted in his duties by the Deputy Director, Financial Operations and is supported by officers belonging to the cadre which comprises the grades of Manager, Financial Operations, Assistant Manager, Financial Operations, Principal Financial Operations Officer, Financial Officer/Senior Financial Officer and the Assistant Financial Officer.
- 23.28 The structure of the Financial Operations Cadre has undergone several changes over the years with new levels being created, merged or abolished depending on the prevailing circumstances. For instance, following the recommendations of the EOAC Report, salary relativities in the cadre were disturbed. Consequently, to re-establish the harmony previously prevailing in the cadre, we reviewed the structure in our last Report by providing for the new levels of Principal Financial Operations Officer (Future Holder) and Assistant Manager, Financial Operations (Future Holder) with appropriate salary scales. The grade of Assistant Financial Officer, which was made evanescent in the 2008 PRB Report was eventually abolished.
- 23.29 As the re-establishment of the grade of Assistant Financial Officer by the MOFEPD has resulted in a stand-alone grade with no promotional prospect, we received representations from both Management and the staff side to provide officers in the grade with an appropriate career path. After careful consideration, we are addressing the issue in this Report as explained in the following paragraphs.
- 23.30 In general, we consider the existing structure to be adequate to enable the Financial Operations Officer Cadre to deliver effectively on its mandate. Hence, the proposals for the creation of the grades of Senior Finance Manager and Head Manager, Finance could not be favourably considered as the additional layers would delay decision making and clog operational efficiency. As regards the restyling of the different levels in the cadre, we could not agree to the job titles proposed by the parties concerned in view of technical implications. Nevertheless, we have reviewed the appellations of the first two levels so that they are in attunement with the higher levels of the hierarchy.

**Financial Operations Officer/Senior Financial Operations Officer**  
**formerly Financial Officer/Senior Financial Officer**

**Assistant Financial Operations Officer**  
**formerly Assistant Financial Officer**

23.31 As mentioned earlier, both the staff side and the MOFEPD have requested for a restyling of the different levels in the cadre. However, given that the appellation proposed by the parties concerned would have had salary implications, we requested that alternative job appellations be submitted to the Bureau for examination. Since no further submission regarding the restyling was received and as we consider the existing job titles to be in consonance with the duties being performed, we are, therefore, not bringing any change thereto except for harmonising the appellations of the first two levels with that of the higher levels in the cadre.

**Recommendation 8**

**23.32 We recommend that the grades of Assistant Financial Officer and Financial Officer/Senior Financial Officer be restyled as hereunder:**

<b>Grade</b>	<b>Restyled To</b>
<b>Assistant Financial Officer</b>	<b>Assistant Financial Operations Officer</b>
<b>Financial Officer/Senior Financial Officer</b>	<b>Financial Operations Officer/Senior Financial Operations Officer</b>

**Schemes of Service**

23.33 Prior to the 2008 PRB Report, the grade of Financial Operations Officer/Senior Financial Operations Officer was filled from Assistant Financial Operations Officer. Subsequently, with the creation of the polyvalent grade of Senior Officer (now known as Office Management Assistant) in the 2008 Report, provision was made for the grade of Financial Operations Officer/Senior Financial Operations Officer to be filled from the new grade upon complete phasing out of the grade of Assistant Financial Operations Officer which was, in parallel, made evanescent. This grade was, subsequently, abolished on vacancy in our last Report.

23.34 However, a few months following the publication of our Report, the MOFEPD went forward to reinstate the grade of Assistant Financial Officer on the ground that the present arrangement was not workable and it required a specific grade to perform the elementary finance duties instead of officers from the General Services grades. Given the salary repercussion that this would have on other grades within the cadre itself as well as on comparable grades and cadres, the Bureau was not agreeable to the proposal. However, in view of the exigencies claimed, the Bureau provided the salary grading for the grade of Assistant Financial Officer. The re-establishment of the grade led to a situation where despite being the first level of the cadre, the grade of Assistant Financial Officer became a stand-alone grade with no promotion outlet for the incumbents as proper procedures were not initiated for the consequential

amendment to the scheme of service of the grade of Financial Officer/Senior Financial Officer.

- 23.35 Consequently, both the staff side and Management have, in the context of this Report, made representations for necessary amendments to be brought to the scheme of service of the grade of Financial Operations Officer/Senior Financial Operations Officer *formerly Financial Officer/Senior Financial Officer*.
- 23.36 In examining the request, we have also taken into consideration the fact that Office Management Assistants have a legitimate right on this post in pursuance of recommendations contained in the previous Reports. Hence, after careful examination, we are making appropriate provisions to address the issue. We are also in the same breath, reviewing the mode of appointment to the grade of Assistant Financial Operations Officer *formerly Assistant Financial Officer*, subsequent to the creation of the grade of Management Support Assistant on the establishment of the Ministry of Public Service, Administrative and Institutional Reforms.

### Recommendation 9

**23.37 We recommend that the scheme of service of the grade of Financial Operations Officer/Senior Financial Operations Officer *formerly Financial Officer/Senior Financial Officer* should be amended so that, henceforth, appointment to the grade is made by selection from among:**

- (i) **Assistant Financial Operations Officer *formerly Assistant Financial Officer* reckoning at least four years' service in a substantive capacity in the grade; and**
- (ii) **Office Management Assistants in post as at the eve of the publication of the 2021 Report, who reckon at least four years' service in a substantive capacity in the grade.**

**Assistant Financial Operations Officer  
*formerly Assistant Financial Officer***

### Recommendation 10

**23.38 We recommend that the scheme of service of the grade of Assistant Financial Operations Officer *formerly Assistant Financial Officer*, be amended so that, henceforth, appointment to the grade is made:**

- (i) **up to 31 December 2030, by selection from among officers in the grades of Management Support Officer in post as at the eve of the publication of the 2021 PRB Report, and Management Support Assistant (New Grade) who reckon at least four years' service in a substantive capacity in their respective grade; and, thereafter,**
- (ii) **by selection from among officers in the grade of Management Support Assistant (New Grade) reckoning at least four years' service in a substantive capacity in the grade.**

**Movement beyond top salary**

23.39 By virtue of existing provision, Financial Operations Officer/Senior Financial Operations Officers *formerly Financial Officer/Senior Financial Officers* are allowed movement in the Master Salary Scale up to salary point Rs 42325 upon satisfying certain conditions. We are maintaining same.

**Recommendation 11**

23.40 We recommend that incumbents in the grade of Financial Operations Officer/Senior Financial Operations Officer *formerly Financial Officer/Senior Financial Officer* possessing a Diploma in Public Sector Financial Management or a Diploma in Accountancy or a Diploma in Finance from a recognised institution or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 47675 provided they satisfy the performance criteria as per the Introductory Chapter of this Volume.

**Specific Provision for Assistant Manager, Financial Operations****Recommendation 12**

23.41 We recommend that officers in the grade of Assistant Manager, Financial Operations possessing a Degree in Financial Management with specialisation in Public Finance or Public Sector Financial Management or Accountancy or Finance or Mathematics or Statistics or a Degree with Finance as a major component or a pass at the final examination required for admission to membership of a recognised professional accounting body or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 64400 provided they satisfy the performance criteria as set out in the Introductory Chapter of this Volume.

**FINANCIAL OPERATIONS CADRE****SALARY SCHEDULE**

Salary Code	Salary Scale and Grade
01 101 104	<b>Rs 91375 x 3125 - 100750</b> Director, Financial Operations
01 080 096	<b>Rs 49250 x 1650 - 54200 x 1700 - 64400 x 1800 - 69800 x 2000 - 75800 x 2150 - 77950</b> Deputy Director, Financial Operations

Salary Code	Salary Scale and Grade
01 075 092	<b>Rs 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 64400 x 1800 - 69800</b> Manager, Financial Operations
01 068 089	<b>Rs 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 64400</b> Assistant Manager, Financial Operations (Personal)
01 068 088	<b>Rs 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 62700</b> Assistant Manager, Financial Operations
01 062 085	<b>Rs 30700 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 57600</b> Principal Financial Operations Officer (Personal)
01 062 081	<b>Rs 30700 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 50900</b> Principal Financial Operations Officer
01 053 078	<b>Rs 24475 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100</b> Financial Operations Officer/Senior Financial Operations Officer <i>formerly Financial Officer/Senior Financial Officer</i>
01 041 070	<b>Rs 19850 x 325 - 21475 x 375 - 22225 x 400 - 23425 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450</b> Assistant Financial Operations Officer <i>formerly Assistant Financial Officer</i>

