DOT Gazette

Training Methodologies at DOT(DT)



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Lecture based instruction had been the norm at DOT (DT) since its inception_ as in most training institutions in the country. And training of probationary officers was mostly restricted to "technical instruction" in subjects like accountancy, tax laws, office procedure etc. These are the areas that officers inducted into the Income Tax Department were expected to be mostly engaged in during the course of their career in government service and it was reasonable that they be prepared to play their "role" as tax officers by teaching them the subjects relevant to their occupation.

Since 2002 a comprehensive tax reform policy has been put into play to revamp and restructure the organization charged with the assessment and collection of all federal tax levies. As a result, the "CBR" [now FBR] has gradually undergone a sea change in the way that it transacts business i.e. the assessment and collection of direct and indirect taxes.

Besides a new tax code [the Income Tax Ordinance of 2001] and changes in the work procedure and structure of the organization, changes in the manner in which officers newly inducted in service are trained have also become necessary. This is because in order to work effectively in the new work environment a new breed of officer is required, one far removed from the ITO of yesteryears. The new breed of FBR officers are of course required first of all, to be professionally competent. But that is not all. They now have to have a whole new "mindset" that entails a "mix" of qualities not easily defined but nevertheless required if they are to discharge their new responsibilities efficiently.

One of the key objectives of tax reform in Pakistan has been to instill confidence in the tax paying public in the governmental machinery charged with the assessment and collection of taxes. Universal self assessment faithfully put into practice in letter and spirit has gone a long way in building such confidence. The change in the mindset of departmental functionaries_ officers and subordinate staff_ is however the most important quality that will, when all is said and done, impact on the world view of the tax paying public vis a vis the FBR.

As pointed out above, "mindset" is not easily defined. However it does involve a mix of mental attributes that officers must have in the new post reform environment in which they are placed. Oneo of these attributes is to understand and empathize with the tax paying public. In order to do that officers must build bridges that will enable them to reach out to the public and involve them willingly in the entire process of recourse mobilization. This is easier said than done because "role play" is not something that is in-born in everyone. It is both

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Role Play session in progress

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EDITORIAL

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As the Specialized training of the 34th STP draws towards its conclusion, it was time for the Country study tour arranged in the last quarter of the term. The tour is meant both for an exposure to the working of the FBR headquarter and various FBR units as well as an opportunity for excursion and mental stimulation. With these objectives in mind, a 5 days tour was organized commencing from 5th November. After the successful conclusion of this memorable tour, the probationary officers are expected to complete the remaining STP with due diligence and seriousness necessary for the development of career officers.

The pace of work at the Directorate in the meantime remained busy. Four successive IBA related Capacity Building Modules were organized in the month of November. This module is captioned "Team building/Management skills module "comprising of six days of interactive learning.

In addition to above IBA related trainings, the Business Process and Re-engineering (BPR) team of FBR also launched the training of its new software "Mahasil" at our Directorate. "Mahasil" in addition to having the Tax Management System (TMS) capabilities is simpler and more user friendly, having capability of being web based. The Directorate in order to facilitate the simultaneous organization of both above trainings in addition its own Specialized Training of the 34th STP, managed all the infrastructural resources in a way that all modules proceeded smoothly to the satisfaction of all organizers. The DOT administration led by the Director General Mr. M. Muneer Qureshi, deserves a well earned kudos for all the above efforts.

an art and a science that needs to be mastered by a great deal of effort and a willingness to change and take on a new role.

Such "acting" skills are of course best imparted in a professional institution dedicated to work in the theatre. And DOT (DT) has certainly no intention of preparing FBR personnel for any such deployment!! But as has been aptly said, the whole world is a stage and we are all actors playing out our respective roles. Given such a context, it is imperative that public functionaries acquire personal communication skills to help them interact effectively with members of the taxpaying public and to enable them to improve public perception of FBR.

"Role Play" sessions as part of a training routine help participants acquire the sort of skills that are necessary for FBR functionaries in the post reform era. At DOT (DT) such sessions are now part of the training imparted to probationary officers of the Income Tax Group. In Oct. 2007 the probationary officers of the 34th STP went through a role play exercise in which the probationers were divided into four groups of two teams representing Pakistan and India and they were tasked with negotiating a treaty to resolve outstanding disputes between the two countries, including the seemingly intractable, Kashmir dispute. Background documentation was researched largely in the DOT (DT) library and the internet and a briefing session was also held by DR Hassan Askari Rizvi, authoritative political commentator and noted columnist, who has a number of well received publications to his credit as well. The "final" treaty session was held on the 1st of Nov. 2007 and the "parleys" were video recorded. There was a great deal of posturing- and some angry gesticulating as well!! -by the participants and it all appeared quite "natural" and shows the human capacity for adaptability and resilience. Both "teams" were able to negotiate a peace treaty- and maintain good humor as well! Hopefully, the "real" players will also be able to do that someday in the not too distant future!



Briefing session by DR Hassan Askari Rizvi

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34th STP - "Role Play" Session_ Pakistan India Peace Parleys
Pictorial of Group A



Group A - "Commencement of final day of Negotiations"



Group A - "Signing of Treaty and exchange of documents"



Group A - Pakistan: Treaty Parleys



Group A - India: Treaty Parleys



Group A - Pakistan: Treaty Parleys



Group A - Press Conference

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34th STP - "Role Play" Session_ Pakistan India Peace Parleys
Pictorial of Group B



Group B: Press Conference



Group B: Signing of treaty and exchange of documents



Group B - India "Peace Parleys"



Group B - Pakistan "Peace Parleys"



Press Conference



Group B - "Peace Parleys"

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Mahasil "Technology as Force Multiplier"

By FBR, BPR Team

Mahasil, the new enhanced version of the already existing official software of Central Board of Revenue (CBR) Tax Management System (TMS) was released this month by TMS development team. TMS is given the name "Mahasil" because it has been developed indigenously by the officers from CBR and PRAL. Mahasil in addition to having the Tax Management System (TMS) capabilities (which provided end to end solution to all business processes of the Income Tax), is simpler and more user friendly, having capability of being web based and is going to be maintained on a centralized server. It supports scanned and other documents paving the way to a complete automated and paper less environment. Mahasil is also e-interactive and the taxpayer can directly communicate under statutory provisions to the department in the form of declaration, applications or explanations to any statutory notices by connecting to his user through his user ID allotted to him and vice versa.

Mahasil has been successfully implemented in LTU, Lahore as a pilot project and is planned to be implemented in all Income Tax field formations throughout Pakistan. Thus, there was a need of a committed team of Master Trainers that could impart the required training at their respective stations to ensure the success of Mahasil's smooth and timely implementation.

A comprehensive training session of "Mahasil Train the Trainers Programme" was held at DOT, Lahore from 12th to the 14th of November, 2007. The objective of the program was to introduce domain officers to the more user friendly version of the TMS and to train them on the additions made in the latest version so that they would be able to impart training to all users at their respective RTOs and LTUs.

Twenty two domain officers from Income Tax Department ranging from BPS-16 to BPS-19, selected from all over the country, attended the program. On the first day of training, the participants were given a detailed overview of Mahasil. They reviewed the fundamental modules of the system and its basic working. The participants



were explained the detailed theme of workflow and practiced the business processes of Declaration, Refund and Amendment. On the second day, the modules and processes including amendment, record transfer, record management, profile management, performance management, rectification, Audit, MIS and Help etc were explained, discussed and practiced. The participant's feedback showed that they were very comfortable with the new system and after the two days of training believed that they had the capability to transfer the expertise to the other users gained from the programme. All the processes were revised by the participants on the third day.

This training program was a major step towards the implementation of the software and hence, the automation of CBR. DOT has also planned to conduct a similar program to train the Database Administrators (DBAs) from Pakistan Revenue Automation Limited (PRAL) selected from all over the country, from 19th to 21st of November, 2007. The domain officers and the DBAs will complement each other while imparting training during the implementation of Mahasil.



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Our CST experience



By Saher Aftab Butt
34th STP



Chairman FBR, addressing the officers.

Often we encounter such days, which leave a great impact on our lives. Our recent 5 days country study tour was the most unforgettable one for all 27 of us. The entire trip was a wonderful learning experience. It also provided us with a much awaited break from the hectic and demanding routine of DOT.

Our group comprised of 27 probationers accompanied by Mr. Imran Kazmi , Mr. Attiq and Ms. Yasmeen Fatima from the DOT faculty.

We left Lahore on a bright sunny morning on Monday, 5th of November around 10.30 am. Our first stop was at Mirpur where a briefing followed by lunch had been arranged by the District administration of Mirpur. Later we visited Mangla Dam. The boating in one of the lakes of Mangla dam was one of the most exciting experiences ever...Ayesha Ranjha along with Madam Yasmeen Fatima were seen riding a water scooter with great enthusiasm and resisted giving any other probationer the chance of riding it (and they did succeed in doing so)

From there we headed to Islamabad and went straight to the National Police Academy for a brief visit and an overview of the functions and responsibilities assigned to the academy. This was followed by a lavish tea arranged for us by our batch mates from the Police Service.

Next morning, we visited the Federal Board of Revenue (FBR) for our meeting with the Chairman, FBR, Mr. M. Abdullah Yusuf. A long walk to the FBR all the way from the Parliament Lodges helped in the digestion of the heavy breakfast we had at our hotel. First of all we were briefed on all the functions and of various divisions within FBR followed by an introduction to all the Functional and Line Members of FBR.

The Chairman FBR, Abdullah Yusuf took time out of his busy schedule and briefed the probationary officers on reforms measures underway at FBR. He informed the officers that their induction into the Income Tax group was very timely as the new system based on functional division was under implementation which had brought about some fundamental changes in the old system. Previously one officer was assigned a wide range of functions from assessment to collection and the subsequent imposition of penalties. Under refoms, functionalization has been introduced where different jobs were being assigned to different people resulting in specialization of functions and transparency. The work environment in the newly created RTOs and LTUs was extremely conducive to producing quality output at a greater pace. Similarly all





Friends enjoying scenic beauty



Probationers listening intently to the Chairman, FBR.

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Enjoying Pakoras on the way to Nathiagali

internal taxes were being brought together under one roof in RTO and LTUs for improved administration and facilitation of the taxpayers. He impressed upon the young officers for their commitment towards their future careers. At the end of the discussion, the Chairman, Mr. Abdullah Yusuf and Member HRM , Mr. Muhammad Talha answered the queries of the probationers. Our visit ended with a lunch arranged by the FBR authorities.

After this meeting , we headed for Muree. Throughout the journey Umer Yunus, Usman Bajwa and Ghulam Hussain chattered incessantly and pleased everyone with their amusing jokes.

In the evening we reached our destination. Our hotel had the most beautiful interior and the scenery around was breathtaking.

In the morning we went to Patriata Resort and enjoyed our chairlift rides. In the evening we went shopping to the famous Mall Road of Muree.

Next day the group went to Nathiagali where we toured the 4km walking track of Ayubia Park. Our lunch was at Greens Retreat Hotel, a beautiful place



where we thoroughly enjoyed our meal.

The bus ride from Muree to Abbotabad included singing by the probationers in the most hideous voices imaginable. However, the show was stolen by Umer Yunus who sang the most tragic songs one could think of.

Our journey back to Lahore was also full of surprises. Exhausted souls took their seats in the bus but it was not over yet . Along with the immensely enjoyable company of Ms. Yasmeen and Mr. Imran Kazmi , we visited almost all the intriguing places during our entire tour. The impressions left on our sub conscious cannot be expressed in words. Overall, the entire CST was a great experience to reckon and our group harmony was exemplary. Accolades are reserved for DOT administration for arranging such an event for us.




Motor Boat ride on Mangla Lake.


Motor Boat ride on Mangla Lake.

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Message by Mr. Mumtaz Ahmad Member Legal, Federal Board of Revenue



By Mumtaz Ahmad
Member (Legal)

The Federal Board of Revenue, is a reformed and vibrant revenue collecting organization and is conspicuously very different from the one of the yesteryears. Lack of trust, between the taxpayer and tax collector, for number of reasons in the past hindered development of proper tax culture, made tax collection a difficult task with not so impressive achievement of budgetary targets.

2. In order to tackle the multidimensional problems, ranging from trust deficit between the public and the tax machinery to loss of revenue, poor performance level etc, the Government initiated a comprehensive strategy to completely reform the apex tax collection agency of Pakistan through the Tax Administration Reform Programme.

3. In order to overcome the technical and legal difficulties in implementing the Tax Administration Reform Project and also considering the global advancement in tax laws and to achieve the reform objectives, inter alia, relating to adequate autonomy in administrative and financial matters it was necessary to enact a comprehensive statute to replace the three sections CBR Act, 1924. The comprehensive statute was passed to come in existence from 1.7.2007 and provision of law except section 1, case into forth from November 1, 2007.

3.1. A comparative analysis of both laws show that the FBR Act, 2007 has immensely widened the scope of the Board related activities and functions empowering it to better achieve reform objectives such as developing tax payer friendly culture , creating investment and business friendly environment thereby accelerating the economic growth of the country and increasing efficiency of work force etc

3.2. The FBR Act, 2007 has provided space for enhancing the capacity of the tax system to collect due taxes through application of modern techniques , providing assistance to taxpayers , building a motivated satisfied , dedicated and competent professional workforce that is required to perform at an enhanced efficiency level.

3.3. Its objectives can now be more easily achieved such as to be a modern, progressive, effective, autonomous and credible organization providing quality services and promoting compliance with tax laws, while practicing values such as integrity, professionalism, team work, courtesy, fairness, transparency and responsiveness.

3.4. The new Act, has widened the role of the FBR to regulate matters relating to fiscal and economic policies , administration management , imposition and collection of duties and taxes.

4. The Federal Board of Revenue while remaining a government department will be provided with greater autonomy in determining its own policies and strategies in relation to salaries , investment and operation methods.

4.1. increased use of information technology will further increase administration efficiency and ensure benefits of shared information such as higher levels of compliance.

4.2. improvements of the productivity of the FBR personnel through a comprehensive Human resource development programme has started through training, monitoring, restructuring etc.

4.3. refurbishment of accommodation , equipment and resources to accommodate the new processes and programmes is already being reflected in the RTOs and LTUs etc.

5. The Federal Board of Revenue is now a modern, progressive effective and credible organization for optimizing revenue by providing quality service and promoting tax laws compliance through the availability in the FBR Act, 2007 of comprehensive provisions pertaining to powers, functions, activities, incentives etc.

6. At the national level change for the better in perception of tax payers and general public has already been achieved and should be continued relentlessly.

7. Reduction in corruption has been acknowledged by the Transparency International Report. The OICCI one of the important tax-payers organization in its recent survey has observed that "the CBR has further improved its performance this year. This is a result of timely reforms, consistency in policies and professional management of the regulatory." And the ultimate result is that the FBR has surpassed the revenue targets in the five consecutive years from 2001-02 to 2006-07.

8. A lot more is to be done, to achieve a booming economy and prosperous homeland, the Federal Board of Revenue is now better equipped than ever to efficiently manifest these goals.