

Internal Communication Policy

FATE Wing

May 2015

Our Vision

To be a modern, progressive, effective, autonomous and credible organisation for optimizing revenue by providing quality service and promoting compliance with tax and related laws

Our Mission

Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce

Our Values

*Integrity
Professionalism
Teamwork
Courtesy
Fairness
Transparency
Responsiveness*

Message of Chairman FBR

Effective and timely internal communication is sine-qua-non for a modern organization. It facilitates correct decision-making and actively contributes to organizational objectives when prompt internal communication assists in coordination, motivation, control, supervision and fosters mutual trust and job satisfaction. The exchange of ideas, news and views maintains a link between different tiers of the organization. This also boosts employees' efficiency and morale, vital for growth of any organization.

The desire for effective internal communication in FBR was expressed in random steps from time to time in view of a prevalent urgency or need of the hour. The structural shift from traditional Line Management to present Functional Management has necessitated a formal internal communication policy at FBR. Hence, this document.

FBR's Internal Communication Policy aims to reduce any gaps in information-sharing within FBR. The policy seeks to improve and ensure unhindered two-way internal communication and to support cultural shift within FBR's workforce. The objective is to foster change in thinking from our roles as 'tax collectors' towards the larger goal of delivering tax policy with transparency while facilitating taxpayers. Adherence to Internal Communication Policy & Strategy shall be binding upon all employees in FBR.



(Tariq Bajwa)
Chairman (FBR)

Message of Member (FATE) FBR

Dear Colleagues,

This is the information age, where information is dearer than gold. But information is useless if it only sits at one place-its worth and significance occurs when this information moves between points and creates value for an organization. This movement of information is the subject matter of communication and this is why communication and specifically internal communication is accepted to lie at the heart of any successful organization.

FBR is a monolith organization with 25,000 employees spread over almost a million square kilometers-and some are so remotely situated (Torkhum, Turbat, Sust, Taftan) that only a road is what keeps them continually connected to civilization (for Sust even that road is only a “fair-weather” type and remains closed for months).

In such situation, the importance of having clear communication-rules becomes paramount, and when the organization has a complex matrix-structure instead of the normal govt-type top-to bottom linear structure where communication-lines are not distinct, then the internal communication policy attains the significance of a holy grail.

This is the first formal document on internal communication at FBR, and most work on it was done under my predecessor, Mrs. Riffat S-Qazi with expert collaboration from GIZ under its larger programme for good governance being undertaken with government of Pakistan. We have tweaked up the document and tried to make it more clear. Admittedly, it is still not error-free and we at Facilitation & Taxpayer Education (FATE) Wing welcome your suggestions on improving our communication policy document to make a more proactive and responsive FBR. Just send us an e-mail with your suggestions.

(Nadeem Dar)
Member (FATE)

Internal Communication Policy & Strategy

1. History

The Central Board of Revenue (CBR) was created by Her Britannic Majesty's Government of India on April 01, 1924 through enactment of Central Board of Revenue Act, 1924.

In 1944, a Revenue Division was created under the Ministry of Finance. This arrangement continued after Independence and up to 31st August 1960 when on the recommendations of the Administrative Re-organisation Committee, CBR was made an attached department of the Ministry of Finance.

In 1974, further changes to the organisation and its functions included a new a post of Chairman CBR with status of ex-officio Additional Secretary. Secretary Finance was relieved of his duties as ex-officio Chairman of CBR.

The status of CBR as Revenue Division was restored under the Ministry of Finance on October 22, 1991 but was abolished in January 1995, and CBR reverted to its pre-1991 position. In 1998, the Revenue Division was revived and continues to exist since that then. By the enactment of FBR Act, 2007 (July 2007), the name Central Board of Revenue was changed. It is now called Federal Board of Revenue.

One aspect of this new organisation is the creation of functional divisions. Facilitation & Taxpayer Education (FATE) is one such new function created at FBR. Its responsibilities include internal communication at FBR. This document launches the first formal Internal Communication Policy since FBR was created in 2007.

2. Communication Policy Rationale

2.1. **Background** - A major component of FBR's 2005 document on tax reform project (TARP) was shift in organisation design that led to a change in the organisation structure of FBR from Line Management to Functional Management. In the new set-up, the senior management is organized into three categories:

(i) Operational Members:

Responsible for organizing, implementing and monitoring day-to-day field operations of Customs, Sales Tax, Income Tax and FED

(ii) Support Members:

To support the Operational Members in carrying out their functions, without interfering in daily field operations. The Support Members operate by coordinating with field-units through Operational Members/functional Hub in RTO/MCC.

(iii) Functional Members:

Responsible for policy formulation of the particular function, and to get feedback on policy implementation through operational Members.

See organisation at page 11

2.2. Operational field units are required to report directly to operational members. Functional and Support Members are to communicate with operational units through operational members or through functional hubs (until such hubs become independently operational at field offices, the Headquarters' staff officer will act as the regional hub at MCCs, RTOs, LTUs and Directorates).

2.3. It was a matrix organizational structure envisaged for FBR. Due to presence of simultaneous-communication channels prevalent in a matrix structure, which involves 360-degree

communication and requires that a highly interactive decision making process exists, an internal communications policy becomes necessary.

3. Gains from internal communication

- 3.1. Internal communication is the basis of a good and cohesive external communication, and contributes to the shaping of image of the organization.
- 3.2. Internal communication relates directly to the foundation of FBR, its people–staff and management.
- 3.3. Internal communication helps move towards a cohesive organization focused on its goals and objectives.
- 3.4. Internal communication helps the organization achieve its aims more effectively.

4. Goals

- 4.1. To ensure timely service delivery to external stakeholders through unhindered internal communication.
- 4.2. To foster positive image of Federal Board of Revenue (FBR) through improved responsiveness resulting from effective internal communication.
- 4.3. To have a motivated workforce delivering taxpayer services using instantly responsive internal communication that keeps them aware of procedural and administrative developments, leading to a bonded and cohesive workforce.
- 4.4. Communicate change to a cultural change among tax collectors towards transparent, fair and optimal delivery of revenue services.
- 4.5. To avoid lapses, gaps and silences in communication internally, and consequently, externally.
- 4.6. To keep parts of FBR abreast of policy change and strategy movement.
- 4.7. To promote standardization in implementation of tax policy.
- 4.8. To enable employee-feedback on issues.

5. Long-Term Objectives

Through improved internal communication, the work force in FBR shall be able to internalize tax policy and feel sufficiently motivated to pursue organizational goals. The internal communication bridges communications gap and organizational efforts to facilitate taxpayers in an atmosphere of mutual trust and goodwill. The policy also aims to bring this about through following.

5.1. Internal Branding

Having become a matrix structure with multiple functional facets, the use of single logo, colour and other branding features aims to keep FBR internally connected as a single entity, be the unit from Customs, IR or any of FBR's Directorates.

FBR branding includes:

- i. Use of organizational colours of cobalt blue where possible
- ii. FBR logo with a rising sun sparkling above a darkened globe signifying a new dawn (the logo was designed at launch of the new FBR in 2007).
- iii. The logo is to be used on documents, reports, correspondence on file covers, as backdrop for briefings, media announcements and on-stage.
- iv. Template in organisation colours in a double-wave with FBR logo is to be used where needed, for example on do letters, on office sign-boards and billboards, on media adverts etc.
- v. Repeated appearance of colours, logo and template has helped promote a unified ethos and continued use will feed into other such objectives of FBR.
- vi. Branding also gives FBR a single face, externally. This will also help:

- (a) To unify FBR's mission and vision into organizational culture.
- (b) Get employees behind the FBR's values.
- (c) Reinforce and repeatedly focus on FBR's values and desired behaviour.

5.2. Staff Engagement

To engage staff with organizational vision, mission and values so that they can apply these in their day-to-day work. Such repeated messaging supports to create a culture that helps:

- i. Improve service delivery.
- ii. Increase the chance of meeting FBR's objectives.

5.3. Awareness/Understanding

With increased internal communication, tendency to work in silos is arrested and employees increasingly understand and internalize FBR's objectives and strategy, and how they can individually contribute to the organization's goals.

5.4. Attitude Change

Employees will display greater efficiency and commitment in delivering the goals and objectives of FBR in their day-to-day work.

5.5. Ability

With the support of internal communication, FBR employees will strengthen their knowledge, skills and resources to perform with greater efficiency, integrity. FBR's website provides employees with bulk of text on

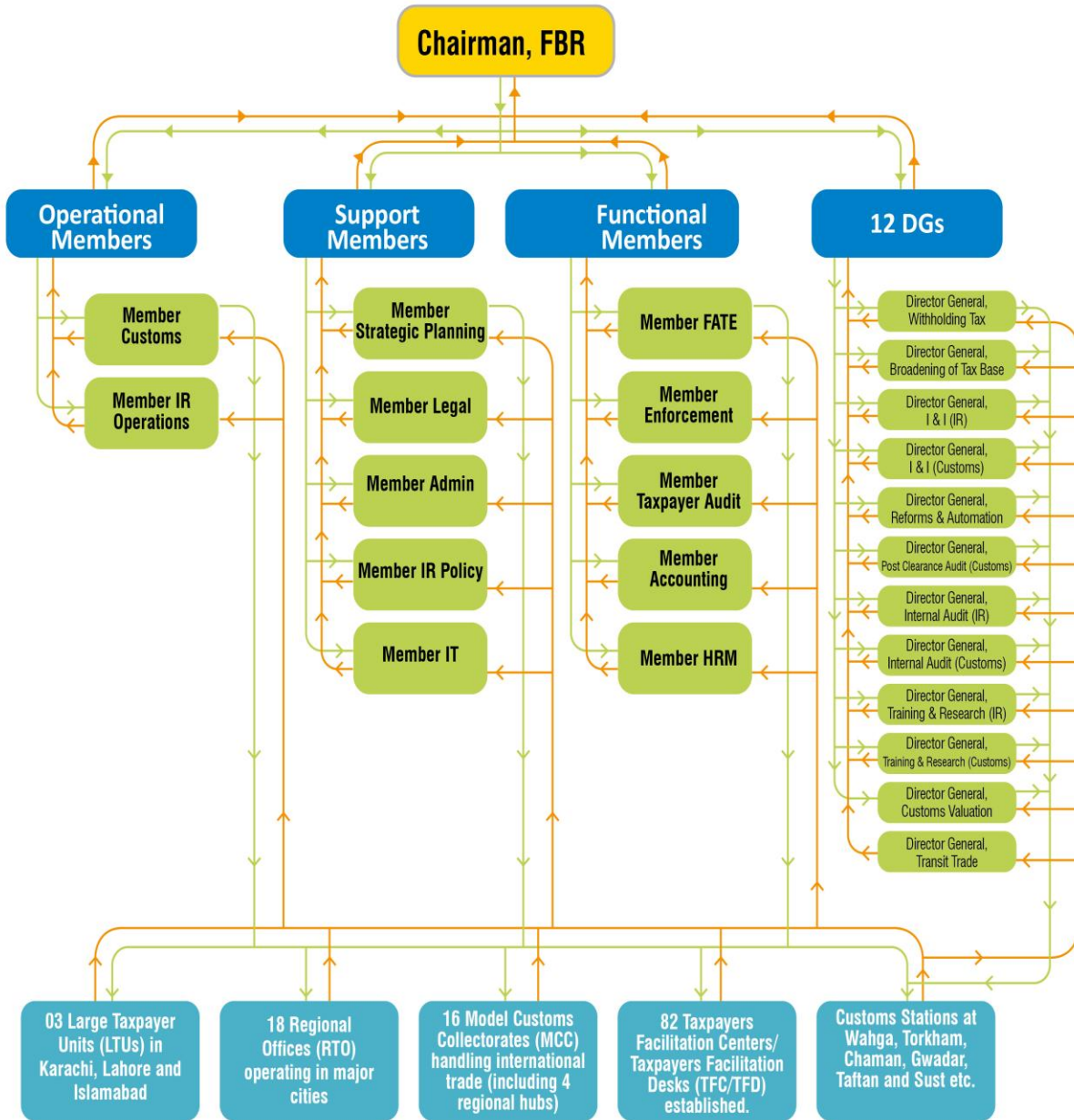
- i. Law
- ii. Procedures
- iii. Forms

5.6. **Action**

Employees will actively and proactively apply skills and resources on daily basis. This would translate into FBR personnel tackling each document or request with a positivity tied to solutions instead of demonstrating a 'pass-the-buck' attitude.

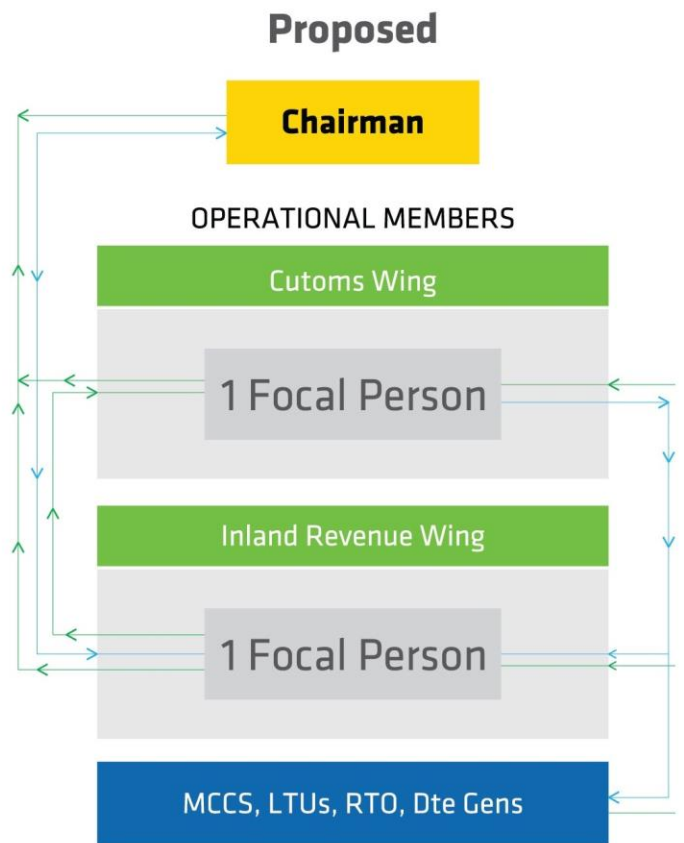
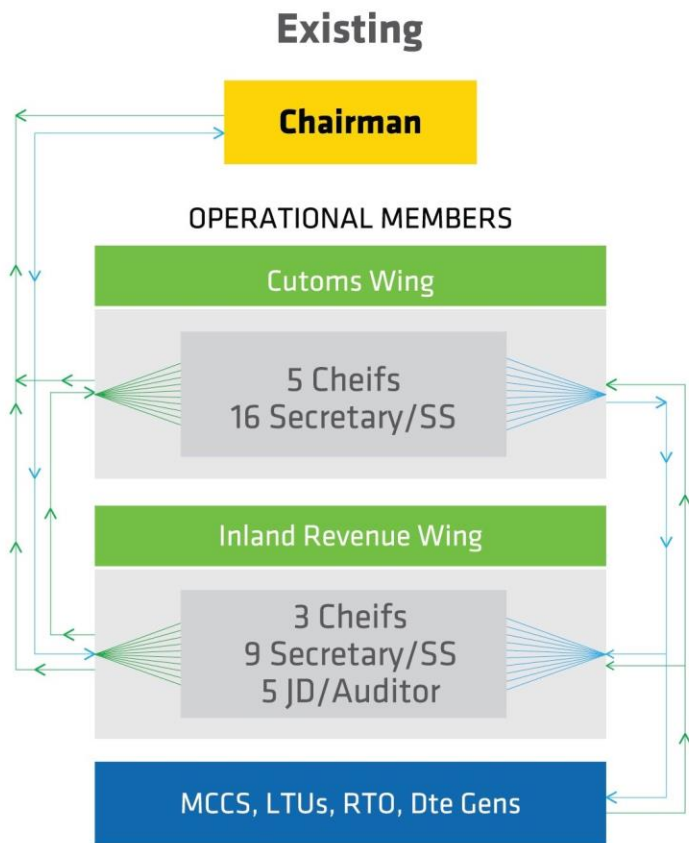


EXISTING 2-WAY INFORMATION FLOW CHART





Two-Way Communication



6. Existing Internal Communication Process

Based on the deliberations made in a number of diagnostic workshops conducted by FBR in recent years to determine impediments in internal communication, the following key areas have been identified as requiring urgent remedial communication measures:

6.1. **Organizational Structure** – The organizational structure of FBR is hobbled by the following limiting factors:

- i. Nominal use of communication systems, like lack of electronic file keeping, lack of optimal use of e-Dox and preference to field-visits over use of video conferencing
- ii. Low motivational levels of support and functional wings arising from tendency to exclude them from the decision-making loop by older and more established operational wings
- iii. Complex, unclear communication hierarchy with similar sounding titles and work descriptions across FBR wings.
- iv. Infrequent communication amongst wings - There is restricted information sharing that negatively affects quality and speed of service delivery where more than one FBR wings are involved.
- v. All these factors result in internal communication that displays following characteristics:
 - Delayed sharing of information
 - Intermittent internal coordination
 - Lacklustre attitude in disposal of issues

6.2. **Work environment** – The major issues that mar the day-to-day working of the FBR are:

- i. FBR's current activities are directed towards fire-fighting on issues that surface as a matter of daily routine.
- ii. As a result, routine delivery of taxpayer services like resolution of irritants, registrations, refunds, policy clarifications are pushed aside.

- iii. Couple to this an unequal workload and overlapping responsibilities arising from unclear jurisdictions, the result is a maze of intermingled responsibilities that create ambiguity as to where the solution lies. This fosters delays.
- iv. Insufficient and inefficient use of IT owing to lack of IT skills and ineffective training.

6.3. Business Processes – The work and business processes face numerous challenges. Presently, there are instances where it is difficult to determine responsibility over an FR due to very high wing-level JDs with multiple possible work interpretations. Also similar titled sections add to such un-clarity and result in long, drawn-out pendency, thereby impacting service delivery and taxing FBR’s image.

7. Internal Communication Approaches

- 7.1. The Internal Communication Strategy aims to address the issues highlighted through the following approaches:
 - i. Understanding communication needs
 - ii. Advocating a culture of information-sharing
 - iii. Supporting implementation
 - iv. Engaging people with FBR’s vision, mission & values
 - v. Fostering knowledge-sharing within the organisation
 - vi. Reiterating the accountability and responsibility nexus
- 7.2. A successful advancement towards these goals and aspirations requires shared partnership between operational, support and functional wings at FBR and between field operations. This could come about with an increased degree of inter-wing sharing of information.

In bringing this about, the essential premise for successful communication is that there should be somebody specific to communicate with at different ends of a communication channel. This premise is absent at FBR for every post that is

vacant or is filled on ad-hoc basis like additional charge. FBR shall aim at filling vacant posts at the earliest.

7.3. Extraneous communication

- i. One reason observed why letters and requests remain unattended is that those who are to reply are engaged in immediate fire-fighting. Such urgent engagements usually being the resolving of an issue of important taxpayers. Further details often show the matter to be an operational issue that is actually under process at field level and the taxpayer has asked for Headquarters' intervention. Such intervention from HQs in implementation at operational level has the added effect of sidelining other work at HQs.
- ii. The answer lies in re-affirmation of the principle that FBR Headquarters is a policy-making establishment and does not deal with operational cases. Even for operational anomalies, the FBR Headquarters will henceforth determine if change in policy is needed, and if so, what?

7.4. Internal Branding

To keep the work force motivated and on the go, it is very important that they should take ownership in FBR. One step in this direction is mandatory display of employees' official identification cards, and compulsory use of official uniforms where applies. Other methods of branding in documentation etc, as given in Section 5.1 above, will also be adopted.

7.5. Feedback Mechanism

To foster a cohesive work environment, it is necessary to give FBR's workforce a feedback mechanism to contribute suggestions, ideas and even complaints on work environment and issues hindering performance. As a

reference point, FBR's website can also be used to provide such mechanism.

7.6. Use of Communication Tools

FBR will aim to promote optimum use of available communication tools to increase the speed and content of internal communication. Details follow in para-8 below. In improving its mechanisms, it is also agreed that FBR will use a focal-person in some work-heavy wings to facilitate internal communication. Other wings will contact the focal person, who will be responsible to sift through his own wing to obtain and send the requisite response to other wings. Details follow in paragraph 9 below.

8. Tools of Communication:

The FBR will maximize usage of following inclusive tools of communication to achieve organizational goals:

- 8.1. Intranet:** Promote an Intranet for information sharing, duly secured by log-in ID
- 8.2. Website:** Key organizational decisions and developments to be shared internally, preferably through an employees' portal embedded in website. **The mechanism to be developed by IT Wing.**
- 8.3. Official Email ID:** Mandatory use of official email. To bring this about, IT Wing should technically enforce non-use of private email domains on official computers.
- 8.4. Newsletters/Publications:** FBR Quarterly and Annual Reviews / Newsletter to also include workforce issues
- 8.5. Notice Board:** Currently, FBR's Admin Wing is effectively maintaining its web-based notice board. This needs to be expanded to include activities of other wings. As currently contents posted on notice board include employment details of personnel, which is not public information, therefore, the proposed notice board should be intranet based.

- 8.6. Small-Group Meetings/Employees Forums:** Monthly inter-wing meetings and quarterly meetings with field formations physically or through video conference
- 8.7. Capacity Building of employees:** Regular training workshops/seminars
- 8.8. Quarterly Research** on the morale of the work force: Focus groups, questionnaire and interviews.
- 8.9. Creating sub-brands:** Where different official Identification Cards are used as for Inland Revenue & Customs employees, it will also carry the FBR branding logo, colour and wave-header design.
- 8.10. Branding of the FBR House:** The colour, logo and other branding marks will also be followed at the FBR House buildings along with the other field offices.
- 8.11. Uniform style:** One look and feel concept will be maintained to keep in with the single entity concept.

9. Action Plan

9.1. Focal Persons (FPs) in FBR Wings – As introduced at para 7.6 above, to facilitate internal communication, the following wings will nominate focal persons for their wings in FBR HQs:

- i. IR policy
- ii. IR operations
- iii. Customs
- iv. Admin
- v. Legal

The heads of remaining FBR wings and field formations will act themselves as Focal Persons (FPs).

9.2. Responsibilities of Focal Persons (FPs)

Focal Persons (FPs) will be the point-of-contact for other wings desiring original-information or when following earlier request-documents. The focal person (FP) will then be responsible for obtaining necessary response from within (the wing/MCC/RTO/LTU) and passing it on. This will also help avoid delays that occur when letters addressed to a wing involve 2-3 weeks for processing to

start when the wasted time is spent in documents shuttling from desk to desk, only to add remarks like “does not pertain to this section”. The FPs will also be responsible for the following:

- (i) **Responsibility of inter-wing communication** – Focal Persons of FBR are to be responsible for inter-wing communication.
 - (ii) **Feedback on agenda items for Board meetings** – The focal person shall also be responsible for communicating BiC agenda items to Coordination at Admin Wing and sharing the BiC decisions and minutes immediately within their wing. He will also track follow-up on such BiC decisions and convey the same to BiC admin.
 - (iii) **Supply of material for REVENUE NEWS** – Send reports for publication in REVENUE NEWS, Quarterly, Annual Report along with pictures of activities (functions/workshops) organized by FBR Wings and by Field Formations. These are to be sent to FATE Wing through post/email by the FC.
- 9.3. Display of Notice Board** – Establishment of central and wing-based Notice Boards at prominent places. FATE Wing will start an electronic Notice Board at headquarters to report developments of common interest. It is the responsibility of the FPs to communicate such developments for display.
- 9.4. FRs** –FRs received at a section are to be disposed of in the quickest possible time. The target is to do so within three days for *Dak* of routine nature and same day for *Dak* of immediate/urgent nature. Sections/offices will convey a list (on 1st of each month) to supervisory office, listing all such FRs not dealt within prescribed time. The supervisory officer will be required to act on the information. In case the matter takes longer time, the same is to be recorded on note sheet and brought to the notice of the immediate officer.
- 9.5. FBR Act** – FBR’s vision/mission statement underscores credibility and taxpayer assistance as two of reformed FBR’s new promises. Our values list includes integrity and

transparency. With these, FBR expects its personnel/officers to perform work that meets these criteria. The FBR Act makes the same expectation and as a counter measure, provides in Section 7 a mechanism by which taxpayers may approach the FBR for redressal of grievances or complaints on maladministration. Officers must, therefore, remain aware of our commitment to fairness and transparency and to the close scrutiny they are prone to.

- 9.6. Pendency Lists** – On the 1st of each month, the pendency list of cases pending for over 90 days be brought to the notice of the Member concerned, while second pendency list of cases pending for 120 days be brought to the notice of Chairman FBR.
- 9.7. Freedom of Information Act** – Under the Freedom of Information Act, taxpayers or other individuals can request for an information within the public domain. The information be provided within the stipulated timeframe. However, caution should be exercised in determining as to whether the information being sought falls within the framework defined in the law.
- 9.8. Publicity and statements** – The material for publicity and statements to be published in the media be forwarded to FATE Wing in advance of time that allows the latter sufficient space for designing of the advertisement, vetting and approval of the content and subsequent coordination with the media for its placement.
- 9.9. Official Spokesman FBR** - The official Spokesperson of FBR interacts with the media on policy issues. He is also responsible for issuing any press release, clarifications or rebuttals to the media. No other officer at FBR should hold or attend a media briefing, interview or press conference nor interact, formally or informally, with the media unless authorized by the Chairman FBR or by the Official Spokesperson FBR.
- 9.10. Code of Conduct for FBR Employees** – An elaborate Code of Conduct to infuse a spirit of responsibility and sense of duty among FBR employees is already in practice in FBR.

Since public service is a public trust, FBR employees, therefore, have a responsibility to their Government and its citizens, to place loyalty to the Government, laws and ethical principals above private gain. The public is entitled to have complete confidence, trust and respect in the integrity of its tax administrations and to expect the employees of tax administration authority to be honest, impartial and professional in the manner in which they employ their skills, knowledge, experience and official authorities. To maintain public confidence, it is important that FBR employees maintain the highest standards of integrity in their dealings with members of the public, the business community and other Government officials, and maintain the same standards in their personal lives. A key element of a sound integrity program is the development, issuance and acceptance of a comprehensive Code of Ethics and Conduct which sets out, in very practical and clear terms, the standards of behaviour expected of all FBR employees. *See copy of the Code of Conduct for FBR Employees as **Annexure-A***

9.11. Taxpayer Rights – Under the Taxpayer Rights, FBR officers are expected to be fair, reasonable and courteous and be accountable for what they do. The officers should internalize the rights and obligations listed under the taxpayer rights and strive to uphold them while dealing with the taxpayers.

9.12. Intranet:

Intranet having potential to cascade between different tiers of FBR is to be developed by IT Wing and PRAL. Creating, processing and safekeeping of following documents is to be made part of intranet:

- (i) HQ Case Files
- (ii) SROs
- (iii) CGO's
- (iv) Circulars
- (v) Notifications
- (vi) Office memorandums
- (vii) Guidelines
- (viii) Office orders

- (ix) Leave decisions
- (x) Tour approvals
- (xi) Training schedules

9.13. Official Email Account:

Use of official email accounts is now made mandatory for official correspondence.

9.14. Display on Notice Board:

Establish general and function-based Notice Boards at prominent places to display important notices and news/events, with person(s) designated to keep them updated.

9.15. Stand-up Meetings:

Weekly meeting of Chairman FBR with all members to discuss new developments.

9.16. Tea Hour:

In order to enhance regular information sharing amongst FBR wings, a weekly or monthly Tea Hour may be arranged in which Members are invited to share information in informal setting.

9.17. Bilateral Meetings:

For meetings amongst FBR officers, meeting request should be sent via the **outlook** calendar. This gives the requested party the chance to provide an immediate feedback if he/she is available by agreeing, declining and suggesting another time/date. Furthermore the appointment will then be noted in the calendar and both parties reminded before the meeting. Meeting notes help both parties to remember agreements.

10. Feedback of Internal Stakeholders:

To gauge effectiveness of message dissemination, the following measures would be undertaken:

- (i) Questionnaire.
- (ii) Focus Groups.

11. Communication Channels for Information Sharing?

Type of Information	Channel	Remarks
<ul style="list-style-type: none"> • General information for specific recipients • Meeting requests • Minutes of Internal office meetings • Circulation of Office messages 	E-mails, PS/PA of the officers concerned	Responsibilities: <ul style="list-style-type: none"> • FBR officials (Implementation) • Chairman FBR (Enforcement) • IT wing (Technical implementation)
Email Record of official Documents	IT / PRAL	<ul style="list-style-type: none"> • All e-mails must be maintained on the mail server for legal/audit/documentary purposes • Users will download personal copies of the e-mails on their PCs and will retain local hard copies as per procedures in vogue for record • Mail on the server shall be archived for a period of 180 days
Information related to Staff Postings / Transfers	HRIS	Automatic update of data
Sharing updates on developments within Wings with Chairman	Stand-up meetings up to 30 minutes (in Chairman's office/board room)	This needs to be regular feature every week
FBR internal announcements (news, events etc.)	Intranet newsletter/notice board	Responsibilities: Member Admin(design) Member IT/PRAL(implementation)

10. Conclusion:

For a large organisation as FBR is, internal communication is as vital as its external communication. The attributes of any modern organisation include qualities like responsiveness and professionalism, which, in turn, rely on timeliness, and timeliness cannot occur with gaps in internal communication.

Internal communication is also important for FBR which has gone through administrative reform to harmonize and modernize its work processes. This reform changed the design between 2002 and 2006 to a matrix structure, something not earlier experienced

in FBR. What we see since then, is a continuation of the governmental like-structure communication, which is leaving gap in FBR's new matrix structure.

The Internal Communication Policy document identifies the weak links in the existing internal communication and addresses them through a host of measures by making the best use of the available resources, both human and technological, to streamline factors and work processes that may otherwise limit the performance of FBR. Our goal is, eventually, to have taxpayers satisfied with FBR's service delivery and government that is confident that FBR does not drag its feet but is prompt in decisions and actions.

Annexure-A

CODE OF CONDUCT

PREFACE

Public service is a public trust. Therefore, FBR employees have a responsibility to their Government and its citizens, to place loyalty to the Government, laws and ethical principles above private gains. To maintain public confidence, it is important that FBR employees maintain the highest standards of integrity in their dealings with members of the public, the business community and other Government officials, and maintain the same standards in their personal lives. A key element of a sound integrity program is the development, issuance and acceptance of a comprehensive Code of Ethics and Conduct which set out, in very practical and clear terms, standards of behavior expected of all FBR employees. Currently the Government Servants (Conduct) Rules, 1964 form the basis of our policy along with various ancillary rules, regulations and instructions issued from time to time. However, it is a reality that not all employees actually read and internalize the concepts of existing rules during the normal course of their working. Accordingly it is important that every employee of FBR understands the essence of the Conduct Rules in simple and easily comprehensible format. Therefore, FBR developed comprehensive Code of Conduct in March, 2004. The key elements of the Code of Conduct are as follows:

- INTRODUCTION
- EXPECTED NORMS OF BEHAVIOR
- GENERAL WORK ENVIRONMENT
- PERSONAL CONDUCT
- IMPLICATIONS OF MISCONDUCT

INTRODUCTION

An employee of FBR is often confronted with a situation where he has to decide about right or wrong maintaining through professional attitude, appropriate behavior and good conduct. Numerous questions may arise at work place, which need appropriate answers such as;

- *Should I accept a gift or some kind of favor from taxpayers?*

- *Can I borrow from a person who places the under any obligation to the donor?*
- *What to do when I am caught in an ethical dilemma?*
- *While performing my official duties, am I required to set aside my personal interests, likes and dislikes etc?*
- *What if there is a conflict of interest between my official obligation and personal interest?*

This document attempts to provide you with the answer to these and other questions so that you know how to contribute towards the achievement of the mission of FBR. How to act and behave in accordance with the value system of FBR? It is your responsibility to become familiar with the contents of this document, to abide by the Code, and to conduct yourself in a manner that reflects the overall spirit of the Code and values of FBR. However, it should not be seen as a replacement or substitute of the original rules, regulations and instructions. In case of any situation needing interpretation, employees are advised to consult the original conduct rules or seek clarification from a competent authority.

EXPECTED NORMS OF BEHAVIOR

In this chapter you will find the standards of courtesy, responsiveness, handling taxpayer's complaint etc and certain other values which the FBR expects from you. The FBR places great importance on taxpayer facilitation through creating a friendly environment and helpful attitude. The taxpayers are to be treated as honorable citizens and respected customers of the FBR. At workplace you need to know answers to some of the queries like;

- *What should be my attitude and behavior while exercising legal authority?*
- *Can I extend help to the taxpayer in interpretation of laws and rules?*
- *How should I exercise my official authority so that taxpayers don't get an impression of high handedness?*
- *How should I handle a taxpayer's complaints to his satisfaction?*

- *Am I required to disclose my identity while dealing with the taxpayers?*
- *May I work as a tax consultant after office hours?*

Courtesy: First impressions leave a lasting impact. Being a government functionary you are required to be extremely polite and courteous in all your public dealings. FBR desires that you should talk politely, exhibit good manners and should have a problem-solving attitude towards the taxpayers. Use of foul language and offensive attitude or gestures, which may cause embarrassment to you as well as your office, should be avoided under all circumstances.

Good Faith: As an employee of the FBR, you should extend all possible help to the taxpayers in good faith. You are duty bound to assist them in the interpretation of rules & regulations, and to obtain all requisite information, forms and documents.

Responsiveness: It is matter of common knowledge that, at times, irreparable loss is caused to the taxpayer by a delayed response to an urgent issue. Sometimes taxpayer's demand immediate redress of their problems, due to urgency and criticality of situations, like clearing of goods at airports or issuance of exemptions certificates etc. If you find the taxpayer in such a situation, act promptly to minimize his/her losses and sufferings. You are duty bound to address taxpayer's queries and concerns in the shortest possible time. Also, all the functions of the organizations should work in tandem to ensure quick and efficient disposal of taxpayer's business.

Handling of Taxpayer's Complaints: Taxpayer's complaints should be handled on priority. If a taxpayer's problem is not addressed, even after a complaint, he will lose faith in the system. You are required to keep track of the complaints for their early disposal.

Exercise of Authority: FBR condemns abuse of powers and misuse of authority by its employees. You are a public servant and should use authority according to the rules and regulations while keeping in view the taxpayer's facilitation as your prime objective.

Disclosure of Official Identity: All the employees of FBR, specially the field staff should display their identity cards conspicuously on their shirts while performing their duties. Identities should also be disclosed during phone calls and correspondence with the taxpayers. This rule may be disregarded only where, in the judgment of a senior officer,

disclosure of identity may jeopardize the expected outcome of the duties.

Conflict of Interest: During the course of employment you may confront or indulge in situations where your personal interest may clash with the organization you are working in. It is expected that you will avoid such situation diligently.

You must, therefore, refrain from unauthorized private practice as a tax consultant/lawyer/counsel as it leads to a real conflict of interest situation. If you are aware of another FBR employee indulging in such practices, you must report it to the senior authorities, as hiding such information is tantamount to being involved in the offence yourself.

Off-Duty Conduct: Off-duty conduct is generally considered a private matter. However, in the case of FBR employees, and officers in particular, their off duty conduct will always reflect upon the public's view of FBR as a whole. You should, therefore, exercise the utmost care not to become involved in any immoral or illegal activity. Your involvement in any legal case should be immediately reported to your controlling officer. Please note that the conduct rules also specifically forbid your involvement in political activities.

GENERAL WORK ENVIRONMENT

FBR is entering into a new era and our focus is shifted towards increased professionalism. Our office environment, the outlook of our employees and their demeanor should all fully reflect this focal shift. As stated in the foregoing paragraphs, taxpayers are our major stakeholders and our efforts should be geared towards their satisfaction.

Following are some of the queries which address the softer issues relating to our work ethics:

- *What is the impact of office environment on the motivational level of the employees?*
- *What is the impression of neat outlook and professional demeanor on the taxpayer? What signal does it convey?*
- *Is there a correlation between a tax official's attitude towards taxpayers and gross revenue collection?*
- *Can we improve our collection by establishing a more professional atmosphere at our office?*
- *Are we duty bound to remain available to the taxpayers so that their queries and problems can be addressed?*

- *Is it our official duty to maintain a discrimination free atmosphere at work place?*

Cleanliness: FBR officers and staff should maintain a neat clean working environment with well organized record (files) and properly arranged cabinets. Un-organized furniture, improperly maintained equipment and papers littered on the floor not only create a bad impression in the eyes of the customers (tax-payers in our case) and reduces our efficiency but also add to the de-motivation of employees.

Rules Governing Attire: Officers & Staff who meet the public are required to present a professional look and your attire should reflect the general dress code prevalent in civilized societies. FBR employees wearing uniform should strictly comply with the relevant directions. Their uniforms should be neat and clean to portray a professional image of the department.

Discrimination-free Workplace: You are required to maintain general work environment which is free of discrimination based on race, sex, religion, ethnic roots, disablement, color etc. Any action or decision taken by you, which is based on discrimination of any sort, is highly discouraged.

Accessibility: Officers and sections should be arranged in such a manner that the appropriate officers / official are easily accessible to taxpayers visiting them.

Behavior and Attitude: Your demeanor at all time should be professional and you should refrain from use of foul language, objectionable gestures etc while dealing with customers. You should demonstrate a problem-solving attitude in all your dealings. Your manner should reflect credit on yourself and the revenue service.

Punctuality: You are required to be punctual so as to avoid inconvenience to the taxpayers, who may visit you for clarification of certain issues and personal queries. You should remain available in your office except for other official engagements like officials meetings etc.

PERSONAL CONDUCT

This chapter explains the common issues related to gifts and other money matters, assets, investments, media interaction, business activities, service and other association and under influence in service matters etc. It addresses queries like:

- *If I am offered a gift / award from a diplomat or foreign government representative what should be my response?*
- *Can I lend or borrow money from any person / Joint Stock Company or other financial institution?*
- *Am I required to seek permission for acquiring / construction property?*
- *Can I indulge in any business activity / media interaction?*

Gifts: Government Servants and their family members are barred from accepting any gift which places them under any official obligation to the donor. Similarly, they may not receive any gift from diplomats, consular or foreign government representatives stationed in Pakistan.

Grade 1-4 employees should politely refuse any case offered by the visiting foreign dignitaries. At times it may not be possible to do so without causing offence and in such circumstances these should be deposited in the treasury under the relevant head of account immediately. The responsibility for reporting receipt of any gift devolves upon the recipients.

Awards: As a government servant you cannot accept a foreign award, title or decoration. If such award, title or decoration is to be conferred upon you, it will require the approval of the President of Pakistan.

Fund Raising: A government servant cannot raise funds within country or abroad, for any purpose, without the prior approval of the government. In case of approved fund raising, he will keep accounts of such fund raising.

Lending / Borrowing: A government servant must not lend / borrow money to / from any person with whom he has any official dealing. This rule is not applicable while dealing with joint stock Company / bank or any other financial institution. If lending / borrowing has taken place prior to his appointment in the revenue service, he is required to make complete disclosure of the said dealings.

Buying and Selling of Properties: A government servant is required to seek permission from the authority from acquiring movable/immovable property (including agriculture/urban land, bonds, shares and securities) whose value exceeds Rs. 100,000/-. This rule is not applicable to plots purchase from a cooperative society or a government housing scheme.

Construction of Property: Prior approval of government is also required for the construction of residential or commercial buildings. The source of funding utilized in such constructions must also be disclosed.

Declaration of Property: A government servant is required to declare his or his family's (Spouse and dependants children) assets worth Rs. 50,000/- or more, at the time of entering into the service and in the month of December every year, or as specifically required by the government.

Use of Government Accommodation: A government employee may not sublet residential accommodation, let to him by government, without prior permission of the head of the department.

Speculative Business: A government servant may not enter into any speculative business venture. He may not get involved in any kind of promotional activity of any bank/company. However, this rule does not apply to the promotion / management of a cooperative society where general or special orders have been issued by the government.

Private Employment/Work: The government servant is barred from engaging in any trade, employment or work except with the previous sanction of the government.

Print Media: No FBR employee may participate in the editing or management of any newspaper or publication with prior approval of the government. He cannot send letter to the editor of any newspaper, either anonymously or on his own name.

Electronic Media: You may not participate in any radio broadcast, TV programme or any kind of electronic communication without first getting official approval.

Public Interaction: If, with the prior official approval, you are interacting with the public through any mode of communication the content should be carefully drafted so as to avoid embarrassment to FBR specifically or the government in general.

Policies / Ideology: As a government servant, you are not allowed to participate in any kind of political activity either directly or indirectly. You may not canvass, aid or assist any political party. Your dependant family members also may not form political association.

Personal Views and Ideology: As government you may not make public comments on issue pertaining to sectarianism, ideology or integrity of Pakistan. You and your family members may not take part or

assist in any demonstration directed against government decisions/policies.

Political Influence: A government servant cannot get indulged in provincialism, parochialism, favoritism, victimization or will full abuse of his office.

Pressure in Service Matters: As a government servant you may not seek the assistance of any direct / indirect political influence of local or foreign contacts in your personal and / or official matters.

Membership of Associations: As a government servant you are forbidden to become a member, representative or officer of any association representing governments unless such association satisfies certain laid down condition. Similarly, membership of any non-political association or organization whose aims, object and major activities are not publically known must be avoid.

Approaching Foreign Mission and Donor Agencies: You must not approach any foreign mission for securing invitation to visit a foreign country or to obtain foreign training facilities.

IMPLICATIONS OF MISCONDUCT

The FBR requires you to perform your duties efficiently and honestly. Accordingly you must refrain from any act of corruption or seeking illegal gratification or favor.

The common questions, which you may come across, are:

- *Can an act of misconduct be excused because of ignorance of the law?*
- *Do you know what kind of penalties can be imposed if you are guilty of misconduct?*
- *Which law / rules will be invoked in case of misconduct?*
- *What course you will adopt if offered a bribe by a taxpayer?*

What is misconduct?

Misconduct has been defined in section 2(4) of the E&D Rules, 1973 and 2(b) of RSO, 2000. Action can be initiated if an employee is found to be inefficient, corrupt, habitually absent from duty hour possesses assets which cannot be explained or has assumed a style of living beyond his income or found to be engaged in anti state activities etc.

Types of Penalties?

The competent authority may impose a penalty which ranges from censure to dismissal from service depending upon the nature of act of misconduct. The nature and grounds of penalties have been defined in both Conduct Rules, 1964 as well RSO, 2000.

What to do when bribe or illegal gratification is offered?

Due to nature of work in FBR there is a likelihood of illegal gratification being offered. If you are offered a bribe or other inducement to influence your professional judgment you should:

Step 1. Think carefully.

Step 2. Obtain the identity of the person or memorize enough details for subsequent identification. The reasons for offer of the bribe should be clearly understood.

Step 3. If possible, approach a nearby working colleague and inform him about the offer in the presence of the offeror (this may not be easy as the offeror may just deny having made such offer and you may ignore this step).

Step 4. Refuse the bribe and avoid long conversation or debate on the subject. Be brief and sensible. In case the bribe item is left and the offeror departs suddenly, secure the money or gift but handle it as little as possible.

Step 5. Record the whole event immediately as the courts attach great importance to the original notes.

Step 6. Report any attempt to bribe and keep the relevant documents which will be help to protect you against future allegation leveled by the offeror.

Step 7. Immediately report the matter in writing and verbally to your superior to avoid counter allegation and continue to work in proper manner. Keep the evidence in safe custody as you may be called to produce it to you superiors or in a court of law.

To seek or accept the offer of a bribe is corrupt and severely damages FBR's credibility as an honest and trustworthy organization. FBR will therefore, take most serious view of any employees found to be involved in corrupt practices. So do not succumb to temptation.

“Although this Code of Conduct prescribes standards for FBR employees, yet they are not all-inclusive. The absence of a specific standard of conduct and behavior does not mean that an action will be condoned. It may still be subject to disciplinary action. You are responsible for behaving ethically

when acting in your professional capacity as an employee of FBR. If unsure of any situation you should seek guidance from the higher authorities, HRM or Admn of Wing of FBR”.