

Specialized Training on Best Practices of Ombudsmanship

For General Secretariat of Ombudsperson of Bahrain

Organized by OIC Ombudsman Association



MESSAGE BY

EXECUTIVE SECRETARY OIC OMBUDSMAN ASSOCIATION

Almas Ali Jovindah



The specialized training program on 'Best Practices of Ombudsmanship' launched by OIC Ombudsman Association stands as a landmark initiative in cultivating deeper collaboration among Ombudsman institutions within the OIC bloc. This program goes far beyond conventional capacity-building efforts; it represents a visionary movement to unify Ombudsmen across OIC member states in a concerted effort to more effectively address public grievances. By cultivating a shared commitment to the core principles of transparency, accountability, and justice, the initiative not only enhances the proficiency of individual institutions but also strengthens the collective impact of Ombudsmanship in promoting good governance. This forward-thinking approach underscores a mutual recognition that the challenges faced by one nation can often be

addressed more effectively through shared knowledge and cooperative strategies, ultimately leading to more responsive and equitable public administration throughout the region.

At the heart of this program is H.E. Dr. Asif Mahmood Jah, Secretary General of OICOA and Federal Tax Ombudsman of Pakistan, whose unwavering commitment to fairness and empowerment of ombudsman offices has set the course for the OICOA's success.

I am equally grateful for the remarkable contributions of OICOA Board Member, H.E. Ghada Hameed Habib, Ombudsperson of Bahrain, whose leadership has not only strengthened Bahrain's own commitment to ombudsmanship but also fostered profound ties within the OICOA Member Institutions from Pakistan and General Secretariat of Ombudsman of Bahrain.

The invaluable participation of Mr. Mohamed Tawfeeq Ali Taqi (Chief of Development Division of Ombudsman of Bahrain) and the senior Investigation Officers of the Ombudsman of Bahrain has added immense richness to this program. Their ideas, experiences, and thoughtful exchanges have brought fresh perspectives to improving public grievance redressal mechanisms, while demonstrating how inter-institutional cooperation and capacity building initiatives regarding exchange of best practices in ombudsmanship can lead to more effective public governance.

Moreover, this program has deepened the bonds of friendship



between the brotherly nations of Bahrain and Pakistan, all the while reflecting our shared commitment to justice and public welfare. Such initiatives are the backbone of OICOA, that strive to be a beacon of transparency, fairness, and innovation in governance across OIC Ombudsmen Community.

As we celebrate the success of this program, I once again extend my heartfelt thanks to H.E. Dr. Asif Mahmood Jah and H.E. Ghada Hameed for their leadership and dedication to the cause and mission of OICOA. Together, we are building a brighter, more transparent, and just future for the citizens of all our OIC member nations based on advancement and protection of human rights and best models of public governance through ombudsmanship.

DELEGATION MEMBERS OF GENERAL SECRETARIAT OF OMBUDSPERSON OF BAHRAIN



Mohamed Tawfeeq Ali Taqi
(Chief of Development Division)
Head of Delegation



Marwa Ahmed Abdulrehman
(Investigation Specialist)



Abdulla Khaled Mubarak
(Investigation Specialist)



Khaled Isa Fares Aldoseri
(Investigation Specialist)



Salman Ahmed Ali Ramadhan Husain
(Investigation Specialist)

DAY 1



28th September 2024

ARRIVAL AT BEST WESTERN HOTEL ISLAMABAD

The delegation from the Ombudsperson of Bahrain's Office arrived at Islamabad International Airport and was escorted to Best Western Hotel, Islamabad by the Protocol Officer and personnel of Islamabad Police.

Upon arrival, they were warmly welcomed by the hotel staff, with the General Manager personally greeting the delegation. In a gesture of hospitality, the General Manager, Mr. Shahid presented the head of the delegation, Mr. Tawfeeq Ali Taqi, with a floral bouquet.



VISIT TO FAISAL MOSQUE

On the first day of their visit, the delegation visited Faisal Mosque, in Islamabad. Commissioned in 1976 by H.E. Faisal bin AbdulAziz Al-Saud, the mosque's unique design by Turkish architect Vedat Dalokay is a perfect blend of modern and traditional Islamic architecture.



The delegation members were captivated by the stunning backdrop of lush green Margalla Hills, which add to the allure and charm of the mosque's location. They also went inside the mosque, where they admired the intricate Islamic calligraphy and murals created by renowned Pakistani artist and calligraphist, Ismail Gulgee.



VISIT TO LOK VIRSA NATIONAL MUSEUM



After visiting the Faisal Mosque, the delegation from the Office of Ombudsperson of Bahrain was taken to Pakistan's National Museum, Lok Virsa.

Lok Virsa is Pakistan's premier cultural institution dedicated to preserving and showcasing the country's diverse heritage. Located near Shakar Parian Hills, Lok Virsa offers a rich display of traditional art, crafts, music, and folklore from across the regions of Pakistan.

As they toured the museum, the delegation was captivated by the vibrant exhibits that highlight Pakistan's cultural diversity. From intricately woven textiles to regional handicrafts and folk instruments, the museum provided a window into the country's traditions and artistic expressions. Lok Virsa's emphasis on preserving these cultural treasures gave the visitors a deeper appreciation of Pakistan's commitment to honoring its heritage.



DINNER AT 1969

A dinner was hosted for the delegation at the renowned eatery '1969' in Islamabad. The restaurant is known for its retro theme inspired by the 60's era of Pakistan. With its vintage décor and Pakistan's pop-culture references from the 1960s adorning its wall, the venue offered a unique blend of traditional and modern culinary delights of Pakistan for the delegation members.



DAY 2



29th September 2024

VISIT TO MURREE HILL STATION – NATHIAGALI

The delegation embarked on a visit to the picturesque regions of Murree and Nathiagali, where they were captivated by the breathtaking natural beauty of the Murree Hills. The scenic landscapes, adorned with lush greenery and rolling hills, left a lasting impression on the visitors, who expressed their admiration for the area's unique charm and tranquility.

During their trip, the delegation enjoyed a delightful luncheon at the 'Elites Hotel' in Nathiagali. The warm hospitality and exquisite local cuisine was thoroughly appreciated by the delegation members.



DAY 3

30th September 2024



MEET & GREET WITH THE HONORABLE FEDERAL TAX OMBUDSMAN OF PAKISTAN, DR. ASIF MAHMOOD JAH (SECRETARY GENERAL OICOA) & EXECUTIVE SECRETARY OICOA, ALMAS ALI JOVINDAH

The delegation from Ombudsman Office of Bahrain was warmly received at the OICOA and Federal Tax Ombudsman (FTO) Secretariat in Islamabad. The delegation was greeted by the Secretary General of OICOA and Federal Tax Ombudsman of Pakistan, H.E. Dr. Asif Mahmood Jah, alongside the Executive Secretary of OICOA, Almas Ali Jovindah.



Head of the delegation, Mr. Mohamed Tawfeeq Ali Taqi was accorded a warm welcome along with his colleagues. The Secretary General and Executive Secretary engaged with Mr. Taqi in an informal interaction and discussed the delegation's stay and their experience in Pakistan. The delegation members shared their impres-



sions of the places they had toured over the past two days.

Dr. Asif Mahmood Jah and Mr. Almas Jovindah expressed optimism for the outcomes of the 1st Specialized Training Program of OIC Ombudsman and voiced their hopes for this initiative of OICOA Secretariat being a significant way forward in enhancing institutional expertise and strengthening collaborative ties between the Federal Tax Ombudsman of Pakistan and the General Secretariat of the Ombudsman of Bahrain.





ADDRESS BY SECRETARY GENERAL OICOA & INTRODUCTION WITH THE SENIOR ADVISORS



In his opening address, the Federal Tax Ombudsman (FTO) of Pakistan, Dr. Asif Mahmood Jah, warmly welcomed the delegation and emphasized the importance of exchanging best practices in ombudsmanship. He highlighted the initiatives of the OICOA in promoting collaboration among member states and noted that this was the second specialized training session organized under its banner – the first one being between Mediator of Morocco and Federal Tax Ombudsman of Pakistan. Dr. Jah expressed his gratitude to H.E. Ghada Hameed, Ombudsperson of Bahrain, for her proactive engagement and for sending the delegation to participate in the training. He commended

Bahrain's active role in supporting OICOA's efforts to strengthen ombudsman institutions across the region and being committed to improving transparency and accountability in public administration through the institution of 'ombudsman'. Dr. Jah also expressed hope that this exchange would deepen ties and inspire innovative approaches to addressing maladministration.

In his address, Almas Ali Jovindah, Executive Secretary of OICOA, emphasized the importance of learning through dialogue and how these training sessions serve as a platform for sharing innovative approaches to resolving public grievances. He highlighted that beyond improving processes, such interactions create lasting professional networks among member states. He expressed confidence that the delegation's participation would inspire fresh perspectives and will further enrich the collective mission of OICOA regarding promoting justice and fairness in public governance.

The session also provided an opportunity for the delegation to be introduced to the Senior Advisors of the FTO. Dr. Arslan Subuctageen (Advisor Customs), Mr. Tanveer Malik (Advisor Income Tax), Mr. Khalid Javaid (Registrar), Ms. Neelam Shujahuddin (Assistant Advisor, OICOA), and Mr. Arif Humayun (Assistant Advisor – Legal) briefly introduced themselves, and outlining their roles within the FTO and OICOA Secretariat, while the delegation members also shared their own professional backgrounds.



LECTURE ON FEDERAL TAX OMBUDSMAN: A CASE STUDY (Keynote Speaker: Dr. Arslan Subuctageen)

The first lecture of the Training Session was given by Dr. Arslan Subuctageen, Senior Advisor of Federal Tax Ombudsman Secretariat and Director General (Trainings) of OIC Ombudsman Association. The Executive Secretary of OICOA, Mr. Almas Ali Jovindah also presided the lecture.

Dr. Subuctageen's lecture offered an overview of one of the specialized ombudsmen of Pakistan, i.e. the Federal Tax Ombudsman (FTO). The lecture primarily focused on FTO's mission to ensure fairness in tax administration and curb maladministration within the prime taxation authority of Pakistan, namely the Federal Board of Revenue (FBR). Since its establishment in 2000, the FTO has played a crucial role in safeguarding taxpayers' rights, stepping in when issues like undue delays in refunds, coercive recovery methods, and misuse of power by tax officials arise.



Dr. Subuctageen also shed light on the accessibility of the FTO for citizens of Pakistan, and explained how filing complaints has been made simple and cost-effective. Taxpayers can easily lodge grievances online, via email, or even in person, without the need for legal assistance. This user-friendly approach is central to the FTO's mission to bring transparency and accountability into the tax system. He highlighted that the FTO aims to resolve complaints within a 60-day window, which reflects its commitment to timely justice. In cases where further legal remedies are needed, review petitions and representations to the President of Pakistan are available to ensure that all avenues of fairness are covered.

The lecture also offered insights to some of the FTO's recent initiatives, including mobile apps and facilitation desks across various industrial

chambers, tax bar associations, and FTO's Regional Offices across Pakistan, which are designed to make the system more accessible and efficient for the taxpayers. These efforts are part of a broader strategy to modernize the complaint resolution process and make it more responsive to taxpayers' needs.

During the Q&A session, members of the delegation engaged deeply and asked about how the mechanisms of the Bahrain Ombudsperson's Office compare to Pakistan's system. Mr. Tawfeeq Taqi and Abdullah Khaled, representatives from Bahrain's Ombudsperson, pointed out notable similarities, particularly in the streamlined processes for complaint registration and the commitment to resolving issues in a timely manner. They appreciated the FTO's focus on transparency and user accessibility which mirror the similar values in Bahrain's justice system. Their reflections sparked a lively discussion about shared challenges and potential areas of collaboration between the two institutions which have a potential to open the door to future inter-institutional cooperation.



LECTURE ON REGISTRATION AND HANDLING OF COMPLAINTS AT THE FEDERAL TAX OMBUDSMAN OF PAKISTAN



Registrar of the Federal Tax Ombudsman Secretariat, Mr. Khalid Javaid delivered second lecture of the day to the delegation members. In this lecture, Mr. Khalid highlighted several core functions of the Registrar's office, emphasizing the diversity of complaint submission methods. These include both formal and informal channels—online submissions via the Complaint Management Information System (CMIS), in-person complaints, emails, mobile applications, and traditional postal services. He quoted the statistics from the 2023 FTO Annual Report which reflect that 35% of complaints were lodged via CMIS, showing a clear trend towards digitalization, which promotes accessibility and reduces bureaucratic delays.

Additionally, Mr. Khalid discussed the "Own Motion"

initiative, a proactive measure allowing the Ombudsman to address systemic issues affecting a large number of taxpayers. This initiative, responsible for over 15% of the total complaints handled in 2023, underscores the FTO's commitment to addressing broader issues within the tax system, beyond individual grievances. The Registrar's role in this initiative is critical, as it involves analyzing media reports and institutional referrals to identify cases for *suomotu* actions, particularly those impacting marginalized groups, small businesses, and the broader taxpayer community.

Upon receiving complaints, the Registrar's office undertakes a rigorous initial examination to assess the validity and jurisdiction of each case. According to the FTO Performance Review 2023, about 22% of complaints were rejected at this preliminary stage, primarily due to jurisdictional issues or incompetency of the complaint. This screening process is vital in streamlining the Ombudsman's workflow, ensuring that only cases within its mandate are pursued. A rejection is followed by a formal notification to the complainant, explaining the reasons, ensuring transparency, and maintaining procedural integrity.

In handling valid complaints, the Registrar assigns cases to the relevant dealing officers, overseeing the progress from investigation to hearings. The office maintains detailed records through diary sheets (Form "E"), documenting every action from notices issued to the Federal Board of Revenue (FBR) to final recommendations. Hearings, usually spanning one to three sessions, depend on case complexity. This structure is central to the FTO's commitment to resolving complaints within 60 days, a target achieved in 85% of cases during 2023. The efficient case management not only reflects positively on the office's operational capacity but also boosts taxpayer confidence in the dispute resolution system.

A key takeaway from the session was the FTO's use of informal resolution mechanisms. In 2023, over 40% of cases involving vulnerable groups, such as women and the elderly, were resolved informally, either through direct meetings with tax officers or via telephone. This method bypasses formal procedural delays, offering immediate relief where appropriate. This informal process, spearheaded by the Registrar, highlights the FTO's dedication to equitable justice, especially for marginalized communities who might otherwise face barriers in accessing formal legal mechanisms.



The training also delved into the post-investigation phase, where the Registrar ensures the implementation of findings. The FTO's office retains control over a case until the FBR or relevant agency confirms compliance with the Ombudsman's recommendations. Mr. Khalid shared that the FTO Annual Report 2023 notes a compliance rate of 90% within the specified timeframe. In instances where recommendations are not followed, the FTO has authority to issue show-cause notices, with persistent non-compliance leading to escalation to the President of Pakistan. This procedure underlines the FTO's legal authority to ensure that tax administration remains accountable.

The interaction between the Registrar of FTO, Executive Secretary of OICOA, and delegation members took place at the end. Head of the delegation, Mr. Mohamed Tawfeeq Ali Taqi (Chief of Development



Division) remarked that both the Federal Tax Ombudsman of Pakistan and Bahrain's Ombudsperson share a common mission: ensuring transparency, accountability, and justice through accessible grievance-handling systems. Both institutions empower citizens to lodge complaints through diverse channels, including online systems and in-person submissions, making them easily accessible to the public. Furthermore, both bodies operate with independent investigative powers, providing thorough reviews of misconduct and administrative inefficiencies, aiming to resolve individual grievances while driving broader reforms in their respective jurisdictions.

He also observed that another similarity lies in their post-complaint procedures. Both the FTO and Bahrain's Ombudsperson offices retain oversight of cases until their resolutions are implemented, often working closely with the relevant governmental bodies to ensure compliance. This ongoing process is critical for ensuring that recommendations are not only issued but also followed, safeguarding long-term institutional reform. Investigation Specialists, Ms. Marwa Ahmed and Mr. Khaled Abdullah also participated in Q&A session and further enriched the lecture by drawing clear parallels between Bahrain's and Pakistan's Ombudsperson systems, both of which are dedicated to fostering transparency, accountability, and systemic reform within their respective frameworks.

At the conclusion of the session, Executive Secretary OICOA, Mr. Almas Ali Jovindah and Registrar FTO, Mr. Khalid Javaid took the opportunity to express their gratitude to the delegation for their active engagement. They acknowledged the valuable insights shared by them and emphasized the importance of such collaborative discussions in strengthening inter-institutional ties among the Member Institutions of OICOA.

DINNER AT THE 'ISLAMABAD CLUB' HOSTED BY HON'BLE SECRETARY GENERAL (OICOA), DR. ASIF MAHMOOD JAH

The Secretary General of OIC Ombudsman Association, H.E. Dr. Asif Mahmood Jah hosted the dinner at the Islamabad Club for the delegation. The Chief Legal Consultant to the President of Pakistan, Mr. Irfan Qadir and Executive Secretary OICOA, Mr. Almas Ali Jovindah also graced the dinner. Director General of Federal Tax Ombudsman Secretariat, Mr. Khaldun-ul-Haque also attended the dinner alongside Registrar, Mr. Khalid Javaid.



1st October 2024

VISIT TO FEDERAL OMBUDSMAN (WAFAQI MOHTASIB) OF PAKISTAN SECRETARIAT & ASIAN OMBUDSMAN ASSOCIATION

Upon their arrival to the Federal Ombudsman of Pakistan Secretariat, the delegation members were welcomed by Secretary General OICOA and Federal Tax Ombudsman of Pakistan, H.E. Dr. Asif Mahmood Jah, who is also holding the additional charge of Federal Ombudsman. Executive Secretary OICOA, Mr. Almas Ali Jovindah was also present. Dr. Asif Jah gave a brief overview to the delegation on the functioning and role of Federal Ombudsman.

Following the informal interaction with Dr. Asif Mahmood Jah and Almas Ali Jovindah, the delegation attended a detailed presentation delivered by a panel of Senior Advisors of Federal Ombudsman Secretariat on the core functions of the Federal Ombudsman of Pakistan. This session outlined the institution's robust system for registering and resolving public complaints. A key focus of the discussion was the impressive performance of the Wafaqi Mohtasib in 2023, where 194,099 complaints were processed, marking an 18% increase from the previous year. The institution successfully resolved 193,028 complaints, a 22% improvement from 2022, showcasing its enhanced outreach and effectiveness. This was partly attributed to new regional offices, advanced technologies like the mobile app for complaint registration, and outreach programs such as Open Courts also known as 'Khuli Katcheries', which bring justice services to the doorstep of citizens of remote and disadvantaged areas.

The institution's work extends beyond complaint resolution to systemic reforms. The delegation learned about the Wafaqi Mohtasib's role in addressing issues of public interest, such as prison conditions and



child protection, along with reforms in Pakistan's criminal justice system. The Federal Ombudsman has conducted 28 independent studies, addressing systemic issues in areas such as pensions, child welfare, and service delivery in government institutions. These reports, based on research by external experts, provide actionable recommendations to ministries for improving governance. A critical part of the Secretariat's commitment to efficiency is its internal assessment, highlighted in the study titled Objective Assessment of the Working of Wafaqi Mohtasib Secretariat, which evaluates procedural gaps and recommends reforms to improve accessibility and transparency.

The One Window Facilitation initiative by Federal Ombudsman for overseas Pakistanis was also highlighted, which has processed over 200,000 complaints in collaboration with Pakistan Missions abroad for facilitation of expatriates facing delays in matters regarding immigration documents, attestation of important documents, etc. due to bureaucratic red-tape.

The international dimension of the Federal Ombudsman's work, particularly its connections with bodies like the International Ombudsman Institute (IOI) and the Asian Ombudsman Association (AOA), was also emphasized. These global linkages allow the institution to adopt best practices from other countries, further enhancing its capacity to handle complex grievances.



During the interactive Q&A session, Mr. Tawfeeq Ali Taqi (Chief of Development Division of Ombudsman Office of Bahrain), elaborated on the role of his Office in addressing police misconduct and overseeing prison reforms. He highlighted its mandate to investigate complaints related to police brutality and ensure adherence to the Police Code of Conduct. The responsibility of Bahrain's Ombudsman includes inspecting prisons and advocating for the well-being of detainees. Mr. Taqi shared his remarks on striking similarities between the research studies regarding prison reforms, conducted by Wafaqi Mohtasib of Pakistan and Ombudsman of Bahrain.

After the presentation on the functioning of Federal Ombudsman of Pakistan, the delegation had an



interaction with former Ambassador of Pakistan, H.E. Abdul Moiz Bokhari. Mr. Bokhari serves as the Executive Secretary of Asian Ombudsman Association. He emphasized the pivotal role of global and regional organizations like the Asian Ombudsman Association (AOA), International Ombudsman Institute (IOI), and Organization of Islamic Cooperation Ombudsman Association (OICOA). These platforms, he noted, are crucial for fostering collaboration, capacity-building, and the exchange of best practices in administrative justice. Mr. Bokhari highlighted the AOA's close partnership with OICOA in various capacity building initiatives. He also praised OICOA's strategic move to seek affiliated status with the Organization of Islamic Cooperation (OIC), which would significantly enhance its influence and broaden its scope of operations across the Islamic world.

Mr. Bokhari underscored how these partnerships create a network of cooperation which enables ombudsman offices to learn from one another and implement reforms based on shared experiences. This, he noted, is key to strengthening administrative justice systems and ensuring public grievances are addressed more effectively at both regional and global levels. Through such international affiliations, institutions like the AOA and OICOA can play a more active role in shaping policy, promoting justice, and protecting citizens' rights across diverse political and cultural landscapes.

Following the presentation and interaction with Mr. Abdul Moiz Bokhari, the delegation had an exchange of souvenirs with Secretary General OICOA, Dr. Asif Mahmood Jah and Executive Secretary OICOA, Almas Ali Jovindah. A lunch was also hosted for the delegation at the Federal Ombudsman of Pakistan Secretariat.



VISIT TO NATIONAL SCIENCE AND TECHNOLOGY PARK

The delegation visited National Science and Technology Park (NSTP), which is Pakistan's leading innovation hub and has been developed in collaboration with the Pakistan Air Force.

Mr. Saleem Ahmed Ranjha, a Board Member of NSTP, welcomed the delegation, and offered them an insightful tour of the facility. The delegation was introduced to the cutting-edge initiatives and pioneering projects being undertaken at NSTP and were given highlights of its pivotal role in driving technological progress in the country.

A dinner was also hosted by Mr. Saleem Ranjha for the delegation at NSTP venue.



VISIT TO FEDERAL OMBUDSPERSON SECRETARIAT FOR PROTECTION AGAINST HARASSMENT (FOSPAH)

The delegation was welcomed by H.E. Fauzia Viqar, Pakistan's Federal Ombudsperson for Protection Against Harassment, along with senior officers from FOSPAH Secretariat. Executive Secretary OICOA, Almas Ali Jovindah and officers of OICOA Secretariat were also present.

Ms. Viqar provided an overview of FOSPAH's groundbreaking work in establishing a robust complaint redressal system under the Protection Against Harassment of Women at the Workplace Act 2010, which has been instrumental in curbing harassment across Pakistan. She emphasized the importance of timely resolutions, a key tenet of FOSPAH's success, and expressed her willingness to work closely with Bahrain's Ombudsperson, H.E. Ghada Hameed, to share experiences and best practices.

In an exchange of views, Mr. Tawfeeq Ali Taqi (Head of Delegation) spoke highly of FOSPAH's achievements and highlighted the need for enhanced bilateral cooperation. He noted the similarities in



challenges faced by both nations and how a strong partnership could contribute to creating harassment-free environments across public and private sectors in both countries. He expressed interest in understanding how FOSPAH's model could inspire similar frameworks in Bahrain, particularly in creating swift complaint redressal mechanisms.

A presentation was given to the delegation by Miss Meher Jamy, Law Officer at FOSPAH. She offered insights into the operational framework and success stories of FOSPAH. Her presentation centered around Pakistan's legal mechanisms for addressing workplace harassment, particularly focusing on the 2010 Act, and how it empowers victims to seek redress.



Miss Jamy explained FOSPAH's 60-day timeframe for resolving cases, which has set an example for institutions worldwide on timely justice. She elaborated on FOSPAH's digital platform, which enables complainants to file complaints online which has significantly improving accessibility and efficiency.

The presentation also highlighted FOSPAH's data-driven approach to addressing workplace harassment. Miss Jamy detailed how FOSPAH tracks and analyzes trends across sectors to identify high-risk areas, ensuring targeted awareness and training programs. These efforts, aimed at raising awareness and educating employers and employees alike, were acknowledged as pioneering by the Bahraini delegation.

Both parties discussed the potential signing of a Memorandum of Understanding (MoU) between FOSPAH and Bahrain's Ombudsperson Office, headed by H.E. Ghada Hameed. Ms. Fauzia Viqar expressed her openness to formalizing a partnership through this MoU, which would enable both countries to share expertise, training opportunities, and strategies for tackling harassment more effectively.

Mr. Taqi responded positively, noting that such a formal agreement would pave the way for future joint initiatives, from cross-border legal exchanges to collaborative awareness campaigns aimed at



preventing harassment in workplaces across both countries. He reiterated Bahrain's commitment to upholding human rights and ensuring justice for victims, to be in alignment with FOSPAH's mission in Pakistan.

OICOA's international exchange-based internship program was also discussed between Executive Secretary Almas Ali Jovindah and Ms. Fauzia Viqar.

Ms. Viqar expressed her willingness to have interns from her office participate in the near future. She emphasized how this exchange would provide valuable learning opportunities, allowing interns from FOSPAH to gain insights from other OICOA member institutions and contribute to strengthening the global network of ombudsman offices. She also commended Mr. Jovindah for his efforts in bolstering OICOA to an international scale.

Following the meeting with Ms. Fauzia Viqar, a brunch was hosted for the delegation members and commemorative souvenirs were distributed.



DAY 5

2nd October 2024

MEDIA INTERACTION WITH PAKISTAN TELEVISION NETWORK

During a live broadcast on Pakistan Television Network, Mr. Tawfeeq Taqi (Chief of Development Division) and Marwa Ahmed (Investigation Specialist), offered reflections on their ongoing seven-day specialized training in Pakistan, organized under the auspices of the OICOA.



While in conversation with the hosts of the show 'World This Morning', Mr. Shahzad Khan & Ms. Hajra Satti, they articulated their admiration for Pakistan's Ombudsman institutions and also remarked how these bodies play a prominent role within the global landscape of administrative justice.

Mr. Taqi emphasized that Pakistan's Ombudsmen are distinguished internationally, not only for their effective operational frameworks but also for their commitment to fairness and accountability, and formation of specialized ombudsman institutions, which is a rarity across the world. They also expressed the crucial role OIC Ombudsman Association has played in bringing together the ombudsmen of OIC countries and offering a platform for exchange of best practices in ombudsmanship and capacity building.

Ms. Marwa also spoke candidly about how her visit had shifted her perceptions of Pakistan. Dispelling the often negative narratives projected by international media, both Mr. Taqi and Miss Ahmed expressed how their experience had been overwhelmingly positive, with a focus on the country's warmth, professionalism, and exceptional hospitality.



LECTURE ON COMPLAINT

MANAGEMENT & INFORMATION SYSTEM OF FEDERAL TAX OMBUDSMAN OF PAKISTAN & ADMINISTRATIVE CHALLENGES

Mr. Khaldun ul Haq, Director General and Acting Secretary of the Federal Tax Ombudsman Secretariat, delivered a detailed presentation to the delegation on the Complaint Management & Information System (CMIS), an advanced platform developed to enhance the efficiency, transparency, and accountability in handling tax-related complaints in Pakistan. CMIS enables users to file complaints through multiple channels, including online platforms, mobile apps, WhatsApp, mail, and in-person submissions. Once a complaint is registered, it is assigned a unique tracking number, and the complainant receives automatic updates via SMS and email. This feature ensures complainants are kept informed throughout the process.



Mr. Khaldun outlined the complaint management process, explaining that upon receipt, complaints are validated and assigned to the relevant Investigating Officer (IO), who communicates with the Federal Board of Revenue (FBR) using a fully paperless system. This paperless communication extends to 124 focal persons integrated into CMIS within the FBR, streamlining the resolution process and enabling faster communication. Pre-designed templates for hearing notices, reports, and draft findings further simplify the administrative burden on investigators and promote consistency.

The presentation also highlighted CMIS's robust monitoring dashboard, which tracks complaints in real time and displays critical information on timelines, pendency, disposal rates, and implementation status. Every action taken on a complaint is logged, ensuring full traceability and accountability at every step. The system's integration with the President's Office and the FBR has improved coordination, eliminating delays associated with traditional correspondence and boosting the overall speed of complaint resolution.

CMIS's reporting capabilities were also discussed, including its ability to generate detailed reports on complaints that have been pending for various durations (e.g., 30, 45, and 60 days) and those under legal review or awaiting representation. These features allow the Federal Tax Ombudsman Secretariat to identify potential bottlenecks and improve case management.



Mr. Khaldun also outlined the planned upgrades to CMIS, which include enhancing system security, robustness, and user-friendliness, as well as integrating AI-powered triaging and predictive analytics to further streamline the complaint-handling process. The transition to a fully paperless environment, supported by a capital investment of Rs. 64.342 million, will digitize records for faster retrieval, cost-effective duplication, and improved preservation, ensuring that original documents are safeguarded from wear and tear.

Following the presentation, an informal interaction took place between Mr. Khaldun and the Bahraini delegation. Mr. Khaldun shared his insights on the evolving landscape of complaint management in Pakistan and exchanged ideas with the delegation on Bahrain's own experiences in public service complaint resolution. Both parties discussed how technological advancements like those in CMIS could be adapted and further improved to redress the grievances of citizens in a timely manner, with the delegation expressing admiration for the efficiency of Pakistan's system.



LECTURE ON FUNCTIONING OF THE FEDERAL BANKING OMBUDSMAN OF PAKISTAN: A SPECIALIZED OMBUDSMAN INSTITUTION

The presentation on 'Functioning and Operations of Federal Banking Ombudsman of Pakistan' was delivered by Mr. Muhammad Ali Jangda, Senior Advisor of the Banking Ombudsman. A video message was played by the Honorable Banking Ombudsman of Pakistan, Mr. Sirajuddin Aziz who welcomed the delegation from Ombudsman of Bahrain to Pakistan and wished them success in their training session with OIC Ombudsman Association.

Mr. Jangda then gave a comprehensive presentation on Federal Ombudsman's history, operational scope, and legal framework, explaining that this Office was established in 2005 in response to increasing banking complaints after the sector's privatization. He outlined that the legislation of the Banking Companies Ordinance (BCO) of 1962 and the Federal Ombudsmen Institutional Reforms Act (FOIRA) of 2013, empower Federal Banking Ombudsman to handle complaints involving violations of banking laws, fraud, delays in fund transfers, and unauthorized withdrawals. BMP's jurisdiction also covers public sector bank corruption and delays, although it does not deal with policy matters like loan decisions or mark-up rates.



Mr. Jangda emphasized that Banking Ombudsman offers a free, accessible, and impartial service for resolving complaints, often without the need for legal representation. It serves as a cost-effective alternative to courts, with hearings held at locations convenient for complainants. He highlighted that Banking Ombudsman complements the State Bank of Pakistan's (SBP) regulatory framework, particularly in promoting consumer protection and ensuring fair banking practices.

In 2023, the Federal Banking Ombudsman processed 36,437 complaints, resolving 25,493 cases, and providing relief worth Rs. 1.26 billion. The most common areas of complaint were including service inefficiencies, ATM problems, and internet banking fraud. The rise in fraud-related complaints, especially in digital banking, was noted as a significant challenge.

Mr. Jangda also outlined Banking Mohtasib's future plans, including AI-powered technologies for quicker complaint

triaging and decision-making, aimed at improving efficiency and transparency in handling the increasing volume of complaints.

An informal discussion followed at the end of presentation, where Mr. Jangda and the delegation members exchanged ideas on the possibility of adapting Federal Banking Ombudsman's frameworks, particularly in digital fraud prevention, for use in Bahrain.

At the end of the presentation, the delegation members were presented with souvenirs from the Office of Federal Banking Ombudsman.



VISIT TO CUSTOMS HEALTH CARE SOCIETY WELFARE CAMP

The delegation members were taken to the welfare food and medical camp organized by Customs Health Care Society (CHS) in the area of Bani Gala.

CHS was founded in 1998 and is led by Secretary General OICOA and Federal Tax Ombudsman of Pakistan, H.E. Dr. Asif Mahmood Jah, who is the Patron-in-Chief of CHS.

The delegation was introduced to the history of CHS, which is the brainchild of Dr. Jah and is a non-profit organization dedicated to providing medical care, disaster relief, and essential community services to underprivileged population of Pakistan. These welfare drives have been carried out on a daily basis since decades.



The humanitarian aid of CHS is not just limited to Pakistan but is also frequently carried out at an international level. CHS has been at the forefront in providing on-ground relief to Palestinians in Gaza and earthquake affectees of Turkiye. Under the leadership of Dr. Jah, CHS has also built hundreds of homes for the victims of deadly 2023 floods in Pakistan.

During their visit to the CHS Welfare Camp the delegation participated in a food drive and the distribution of medicines to the poor and needy. This visit not only allowed the delegation to witness the humanitarian impact of CHS but also enabled them to engage directly with Secretary General OICOA and Federal Tax Ombudsman of Pakistan – Dr. Asif Mahmood Jah’s ongoing efforts to assist vulnerable communities.

Former Ambassador of Pakistan and Executive Secretary of Asian Ombudsman Association, Mr. Abdul Moiz Bokhari was also present at the welfare camp. Mr. Bokhari is actively involved in philanthropic work and frequently works with Customs Healthcare Society in organizing the welfare camps.

Mr. Tawfeeq Ali Taqi, the head of delegation, expressed his admiration for the Customs Health Care Society (CHS) after participating in the food drive and distribution of medicines at the Bani Gala camp. He was particularly inspired by the international reach of CHS, including its contributions to relief efforts in Palestine and Turkiye, and applauded Dr. Asif Mahmood Jah’s ability to bring hope to communities in distress.





DAY 6

3rd October 2024

VISIT TO PRESIDENTIAL SECRETARIAT OF PAKISTAN

During their visit to the Presidential Secretariat of Pakistan, the delegation had an opportunity to meet Mr. Irfan Qadir, the Chief Legal Consultant to the President of Pakistan. Mr. Qadir has also served as the former Attorney General of Pakistan.

In the first phase of their visit, the delegation attended courtroom hearings that involved Presidential Representations filed by the Federal Board of Revenue (FBR) against the recommendations/decisions issued by the Federal Tax Ombudsman of Pakistan.



The representation hearings during the Bahraini delegation's visit to the Presidential Secretariat of Pakistan focused on three critical cases: one involving a customs assessment and two related to refund claims. These cases were brought forward by the Federal Board of Revenue (FBR), challenging the Federal Tax Ombudsman's (FTO) prior rulings. Throughout the hearings, it became clear that the FTO's office takes a meticulous approach to resolving disputes, thoroughly reviewing the facts, legal provisions, and evidence before issuing recommendations.

During the hearings, the arguments from both the FBR and the complainants were presented, and the FTO's recommendations were closely scrutinized. It was evident that the FTO, in each case, had based their decisions on merit, ensuring that the facts were thoroughly examined and that no bias influenced the findings. The FTO's rulings upheld fairness and justice, and the Presidential Secretariat concluded that there was no basis to overturn these decisions. As a result, the representations from the taxation department were set aside.

Following the hearings, the delegation was warmly received by Mr. Irfan Qadir and senior officers of the Legal Wing of the Presidential Secretariat. Mr. Qadir praised the delegation's interest in understanding Pakistan's administrative justice systems and expressed his appreciation for Mr.



Almas Ali Jovindah, Executive Secretary OICOA, who had organized the visit. Mr. Qadir lauded Mr. Jovindah's contributions, both as a Legal Advisor of Federal Tax Ombudsman Secretariat and as a key figure in fostering international collaboration between ombudsman offices of OIC countries. He also appreciated OICOA's initiative of international exchange based internships and capacity building programs.

Mr. Qadir interacted with each member of the



delegation. He discussed the legal practices and shared insights on the functioning of the Presidential Secretariat. Both Mr. Tawfeeq Ali Taqi and Ms. Marwa Ahmed expressed their admiration for Pakistan's ombudsman offices, and emphasized the transparency, efficiency, and hospitality they experienced during their visit. They were particularly impressed by the Ombudsman's independent stance in protecting the rights of taxpayers and holding powerful state institutions accountable.

DISTRIBUTION OF SOUVENIRS AT THE OIC OMBUDSMAN ASSOCIATION SECRETARIAT

At the OICOA Secretariat souvenir distribution ceremony, Dr. Asif Mahmood Jah, the Secretary General of OICOA, addressed the Bahraini delegation with heartfelt words. He began by expressing his deep appreciation for the delegation's active engagement during the training sessions and their keen interest in understanding the operational framework of the Federal Tax Ombudsman of Pakistan. Dr. Jah highlighted the significance of international collaboration and knowledge-sharing in strengthening the ombudsman institutions across the member states of OICOA. He noted how their participation symbolized the growing bond between Pakistan and Bahrain in the quest for transparency, accountability, and justice in public service.

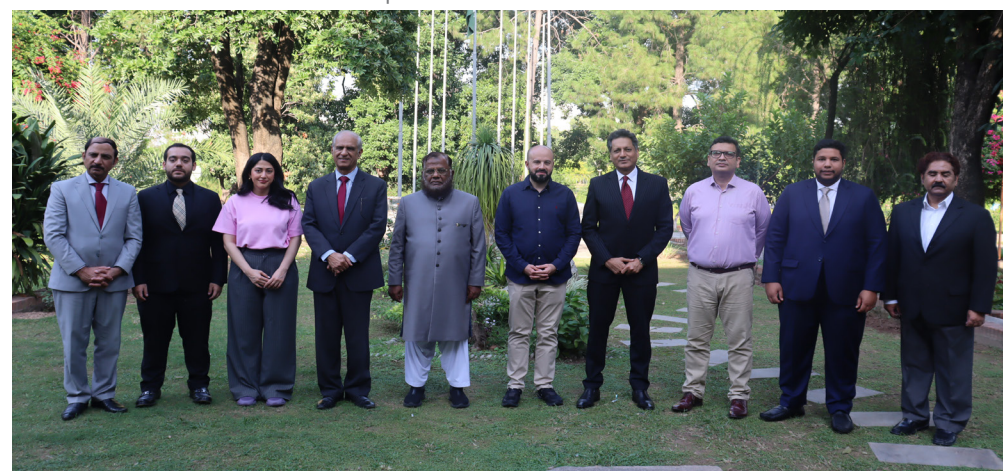


Dr. Jah spoke about the values of integrity and fairness that drive the work of the Federal Tax Ombudsman, emphasizing that these same principles are what unite ombudsman offices worldwide.

Following Dr. Jah's address, Almas Ali Jovindah, Executive Secretary of OICOA, warmly congratulated the delegation for their successful completion of the training program, which had been designed to provide deep insights into the functioning of Pakistan's ombudsman system. He praised the delegation for their thoughtful contributions during the discussions. Mr. Almas remarked, "Your presence here, your participation in our sessions, and the mutual learning we have shared will continue to inspire further collaboration between our nations."

Mr. Almas also acknowledged the hard work and dedication of the senior advisors from the Federal Tax Ombudsman Secretariat, whose expertise enriched the training sessions. He expressed hope that the connections made during this visit would lead to future exchanges of ideas and strategies for improving public grievance redressal mechanisms across the region.

The event concluded with the presentation of soccer balls crafted in Pakistan to the Bahraini delegation as souvenirs.



The delegation members also presented the Executive Secretary and Secretary General with commemorative souvenirs from Bahrain. Certificates of participation were also awarded, marking the delegation's successful completion of the OICOA-organized training program. Both Dr. Jah and Almas Jovindah extended warm wishes for continued collaboration and strong ties between Bahrain and Pakistan.



DAY 7

4th October 2024

LECTURE ON 'PROTECTION OF CHILD RIGHTS & ROLE OF PROVINCIAL OMBUDSMAN OF PUNJAB'

A lecture titled "Protection of Child Rights and the Role of the Ombudsman of Punjab" was delivered by Miss Tabana Sajjad Naseer, the Chief Provincial Commissioner for Child Rights, to the visiting delegation. Miss Naseer outlined the critical responsibilities of the Ombudsman of Punjab in safeguarding children's rights, focusing on child labor, child brides, and the implementation of child protection laws. She emphasized how the Ombudsman's office collaborates with various government bodies and civil society organizations to protect vulnerable children from abuse, exploitation, and neglect. She further stressed the need to tackle systemic issues like poverty and illiteracy, which fuel child exploitation.

Miss Naseer addressed the concerning reality of child labor in Punjab, citing data from the Child Labor Survey 2019-20, which revealed that over 3.8 million children under the age of 14 are engaged in labor, often under dangerous conditions. She highlighted the Punjab Restriction on Employment of Children Act, 2016, which prohibits children from working in hazardous environments such as factories and brick kilns and called for stricter enforcement of these laws. Despite existing legislation, poverty continues to drive child labor, and Miss Naseer advocated for a comprehensive approach that includes education, family support, and harsher penalties for violators. The issue of child marriage was also a focal point. Miss Naseer explained

that child brides are denied fundamental rights to education, health, and safety. She discussed the Child Marriage Restraint Act, which prohibits the marriage of girls under 16, and emphasized the role of her Office in working with law enforcement and the judiciary to ensure its implementation.

The presentation concluded with a discussion of the Ombudsman of Punjab's role as a watchdog, investigating child rights violations and making recommendations for legal reforms. Miss Naseer highlighted the Office of Punjab Ombudsman's collaborations with international organizations like the International Labour Organization (ILO) to align Punjab's child protection efforts with global standards.



Following the presentation, a Q&A session was held with the delegation. The delegates engaged in a thoughtful exchange, with Mr. Tawfeeq Ali Taqi, Mr. Abdullah Khaled and Ms. Marwa Ahmed expressing admiration for the efforts undertaken by the Ombudsman's Office in Punjab. They inquired about the challenges faced in enforcing child protection laws, especially in rural areas where cultural practices like child marriage are more prevalent. Miss Naseer responded by emphasizing the need for grassroots awareness campaigns and more robust collaborations with local communities to break these harmful traditions.

The delegation was also curious about how Punjab's Ombudsman balances legal enforcement with the need for social support for affected families. Miss Naseer explained that while legal measures are crucial, her office also works on improving access to education and economic support, helping families move away from child labor and marriage.

FORMAL INTERACTION AND LUNCH AT RAWALPINDI CHAMBER OF COMMERCE & INDUSTRY

During a formal gathering at the Rawalpindi Chamber of Commerce and Industry (RCCI), the delegation was warmly welcomed by Board Members of RCCI. The meeting, followed by a luncheon, provided a platform for both sides to discuss pressing matters of mutual interest, with a strong focus on fostering cooperation and identifying new avenues for collaboration



between their respective business communities.

The formal interaction was presided by President of RCCI – Usman Shaukat, Senior Vice President RCCI – Khalid Qazi, and Vice President RCCI – Fahad Barlas.



The RCCI leadership expressed deep appreciation for the role of the Federal Tax Ombudsman in addressing and resolving longstanding grievances faced by businesses. They commended the Ombudsman's office for its proactive approach in alleviating tax-related challenges, which has significantly contributed to creating a more favorable business environment. This support, they noted, has allowed businesses to operate with greater confidence, knowing that their concerns are being effectively addressed. The delegation, in turn, acknowledged the valuable insights shared by the RCCI and reaffirmed their commitment to exploring further opportunities for growth and

partnership between business communities of Bahrain and Pakistan. Both sides emphasized the importance of maintaining open channels of communication and continuing to work closely in the future. After the formal interaction, a lunch was hosted at the venue of RCCI for the delegation.

