



Department of
Revenue



Grievance Analysis & Systemic Reforms Recommendation

GRIEVANCE DATA ANALYSIS PROJECT

(Objective & Outcome)

Context

Department of Administrative Reforms & Public Grievances (DAR&PG) administers a public grievance portal - Central Public Grievance Redress and Monitoring System (CPGRAMS). This is a portal where the citizen can register his/her grievances pertaining to any of the 94 Central Government Departments/Ministries.

This portal receives ~3,00,000 complaints annually across the 94 Departments/Ministries and the number of grievances registered has gone up from 1,32,751 between May 2014 to September 2014, to 4,66,406 in the same period, i.e., from May 2015 to September 2015, due the Prime Minister's personal interest.

The grievances received on the portal are rich data points, especially in terms of the type of reforms (administrative and policy) that would create maximum positive impact on the citizens.

Objective

The objective of the diagnostic study undertaken by the Quality Council of India, as per the mandate given by DAR&PG, was two fold:

1. **Grievance Data Analysis** (in bold): Analysis of the grievances being received by the respective Departments/Ministries on CGPRAMS and identification of key issues
2. **Systemic Reforms Recommendation**: Identifying key systemic reforms that can be implemented to resolve these issues to prevent recurrence of these issues

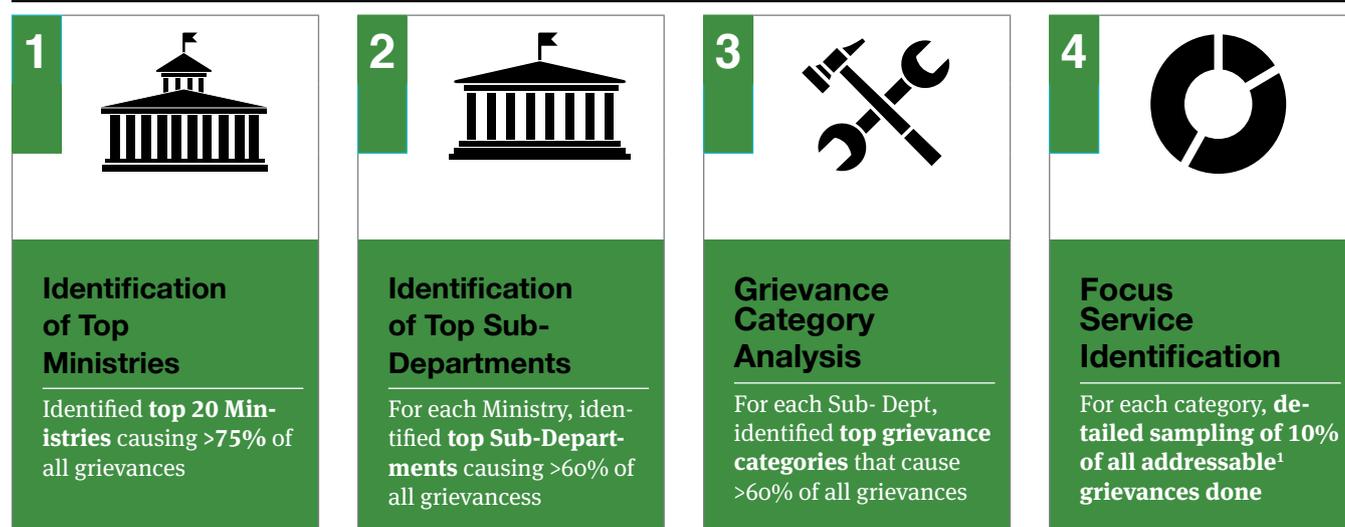
Approach

To ensure that the above objectives are achieved, a 3 point approach has been used, which has been detailed below:

1. Data analysis of the grievances across top 20 (based on number of grievances received) prioritized Ministries with a structured approach which has been detailed in the diagram below.

Data Analysis Process for all Ministries

Focus on identifying services that cause maximum number of grievances



2. Root cause analysis of the above grievances in conjunction with the respective Departments/Ministries, explained in detail on page 7.
3. Systemic and structural changes reform recommendations after discussions with the Department/Ministry based on learnings from global and domestic best practices

Identification of the top 20 Department/Ministries for initial focus of efforts

The first step of the effort, as per the approach mentioned earlier, is the identification of the top 20 Ministries, which has been done based on the number of grievances being received by the particular Department from 01.01.2012 to 19.08.2015. The findings have been summarized in the table below and for the scope of this particular report we will be focussing on the Department of Revenue(rank 19).

List of top Ministries/Departments based on combination of quality parameters

Overall Rank	Ministry	Rank	No. of Grievances recieved		No. of Grievances pending (> 12M)		No. of Grievances pending (6M - 12M)	
			Rank	No. of Grievances	Rank	No. of Grievances	Rank	No. of Grievances
1	Department of Telecommunications	1	161,014	13	11	11	126	
2	Ministry of Railways (Railway Board)	2	76,776	3	878	2	1,750	
3	Department of Financial Services (Banking Division)	3	65,095	16	-	13	43	
4	Ministry of Home Affairs	4	41,443	11	47	12	73	
5	Central Board Of Direct Taxes (Income Tax)	5	38,825	5	381	9	200	
6	Department of Higher Education	6	34,594	2	1422	1	2,143	
7	Ministry of External Affairs	7	30,780	16	-	17	-	
8	Department of Posts	8	27,552	14	9	15	17	
9	Department of Health & Family Welfare	9	27,552	10	52	10	160	
10	Ministry of Petroleum and Natural Gas	10	26,836	7	83	8	447	
11	Ministry of Labour and Employment	11	25,835	16	-	17	-	
12	Department Of Defence	12	25,423	1	1877	6	744	
13	Department of School Education and Literacy	13	23,862	8	68	3	1,114	
14	Department of Personnel and Training	14	21,681	12	12	16	14	
15	Ministry of Road Transport and Highways	15	20,660	6	198	4	984	
16	Ministry of Urban Development	16	15,187	4	400	7	459	
17	Department of Justice	17	13,879	16	-	17	-	
18	Central Board Of Excise and Customs	18	12,698	15	3	14	27	
19	Department of Revenue	19	12,616	9	64	5	954	
20	Department of Ex Servicemen Welfare	20	12,062	16	-	17	-	

SOURCE: DARPG Data (01-01-2012 to 19-08-2015)

Focusing on these 20 ministries/departments will target ~73% of the overall grievances in Central Govt.

DEEP DIVE ANALYSIS

Introduction

The Ministry of Finance has multiple departments under its purview which take care of (1) Economic Affairs, (2) Financial Services - Banking and Insurance (3) Expenditure and most importantly (4) Revenue. It is important for the government to spend on the various needs of the country and for that it needs a source of Revenue which ensures sufficiency of funds.

The Department of Revenue exercises control in respect of matters relating to all the Direct and Indirect Union Taxes, through two statutory boards, namely (1) Central Board for Direct Taxes (CBDT), and (2) Central Board of Excise and Customs (CBEC). It is responsible for matters relating to collection and levy of direct taxes falling under the purview of

CBDT, and also the levy and collection of customs and central excise duties.

Taxes are the main sources of revenue for the country, and also has a large amount of grievances, considering the amount of money involved of every individual in the process. Hence, the number of grievances received by the department is extremely high, and of utmost importance that the grievances be resolved at a fast pace. Even more important is to ensure that systems in place are extremely smooth for the citizen to ensure that these grievances do not arise.

Identification of top Sub-Departments

As per the methodology mentioned above, the first step was to break the grievances down in terms of the sub-departments it was being forwarded to.

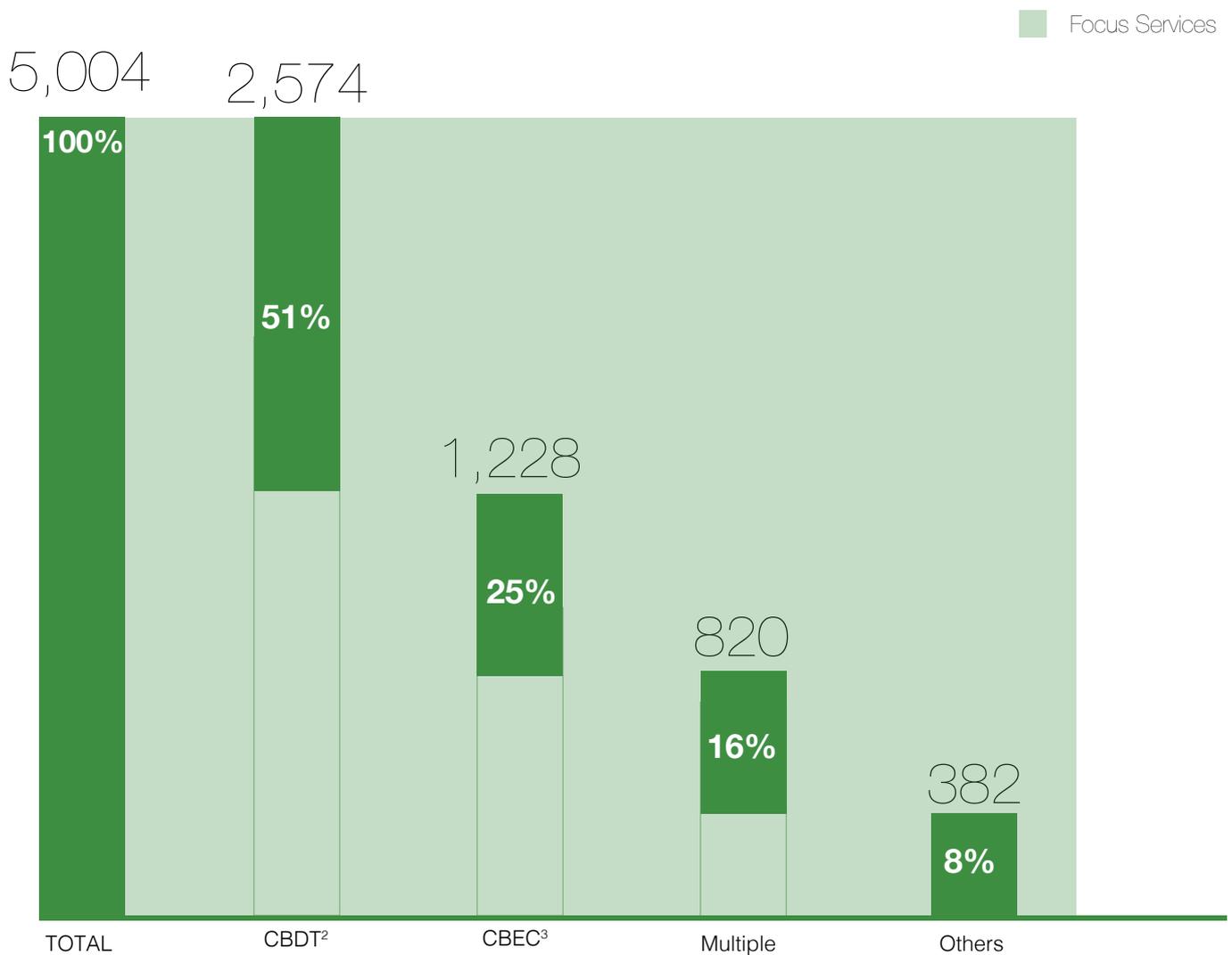
These sub-departments have been defined as per the officer-in-charge who it is forwarded to within the Department/Ministry, as defined by the respective Department/Ministry.

For the Department of Revenue, the sub-departments receiving maximum number of complaints have been defined by service/responsibility of that organization. The highest grievances have been received by the Central Board of Direct Taxes (CBDT) (account for 51% of grievances) heads in charge (as defined by the Ministry), and the next highest

grievances received by Central Board of Excise and Customs (CBEC) - accounting for 25% of all grievances.

The figure below depicts the sub-departments that receive the maximum number of grievances for this particular department, and a detailed category wise analysis for the sub-departments is shown below. The top 3 departments, namely CBDT, CBEC and Multiple - as per the ministry definition of the sub-department it is forwarded to within the Department), and these account for ~90% of all grievances and have the grievances received by these sub-departments have been analyzed further.

Categorized grievances received by Sub-Departments¹



1 All grievance reported 5004 from 01/04/2015 to 31/08/2015 across all touch points

2.CBDT - Central Board of Direct Taxes

3.CBEC – Central of Excise and Customs

SOURCE: DARPG data

Conclusions

The study for the Department of Revenue has been split into two separate detailed reports, namely, (1) CBDT and (2) CBEC, since they are two independent departments which fall under the top Ministries receiving grievances, and a detailed study has been done for them independently.

Please refer to the respective documents on the key issues & solutions suggested.