

## Chapter VI

### Conclusions and Recommendations

*"Good Ideas are important in the policy arena, although they may have to wait for their time"* **Yehezkal Dror.**

A decline in the leadership in maintenance stage is a serious cause of concern. Our systems, procedures and methods are resulting in a lack of leadership traits in the supervisory / administrative group, instead of enhancing leadership capabilities. This needs to be corrected by Organizational design and organizational development interventions for stage 3 officers who are at supervisory / administrative levels.

A high level of Global factors Independence and Extraversion help for successful leadership (Cattell, R.B. et al., 1970; Cattell, R.B. et al., 1999; Cattell, R.B. and Stice, 1954; Christiansen et al., 1994; Conn and Rieke, 1994; Guastello and Rieke, 1993a; Johns et al., 1980; Roy, 1995; Schuerger and Watterson, 1998; Walter, 2000; Watterson, 2002). Thus a reduced level of extraversion also indicates a decline of leadership traits between stage 1 (Officer Trainees) and stage 3 (Work experience more than ten years). Decline of constituent primary factors, social boldness (H) and enthusiasm (F) reflect the lack of an enabling environment for development of these traits.

An interesting find is that creativity increases between stage 1 (officer trainees) and stage 2 (assessing officers). This can be explained by the fact that an Assessing officer in the Income Tax Department is primarily engaged in dealing with scrutinizing the returns filed verifying the various entries, collecting of evidences to support the case, detection of wrong claims and allowances and finally framing of a good speaking assessment order. He is a quasi judicial authority bestowed by special powers under the IT Act, 1961 which include recording of statements, conducting of surveys under Sec.133A, calling for information and the like. This gives him an opportunity to independently proceed in his functions, decide the course of investigation to be followed and appraise the evidence collected and interpret the

same in accordance with the provisions of the Act. The framing of a good assessment order is an act of creative resourcefulness and a sharp mind.

As an offshoot of this exercise we can also form the image of a typical IRS Officer –

**Table 6.1: Mean Scores of 16 personality factors**

**Mean scores of 16 personality factors**

Personality Factor	Stage 1	Stage 2	Stage 3	Average
A Warmth	5.4	4.86	5.46	5.24
B Reasoning	5.81	5.81	6.4	6.01
C Emotionally stable	5.46	5.16	5.31	5.31
E Dominance	5.38	5.65	5.97	5.66
F Enthusiasm	4.53	4.03	4.29	4.28
G Rule bound	5.94	5.89	6.49	6.11
H Social Boldness	5.48	4.76	5.34	5.19
I Tough Minded	5.77	5.7	6.29	5.92
L Suspicious	5.8	6.27	6.4	6.12
M Imaginative	5.39	5.57	5.91	5.62
N Shrewd	5.93	5.87	5.83	5.88
O Apprehensive	6.2	6.03	6.14	6.12
Q1 Open to change	6.35	6.49	5.74	6.19
Q2 Self sufficient	6.25	6.65	6.71	6.54
Q3 Self conflict	4.99	4.62	4.86	4.82
Q4 Tension	5.68	6.3	6.57	6.18

Going by the means obtained for various primary traits we select the traits which are on the higher and lower ends i.e. most prominent traits. The highest scores are obtained on the traits of Q2 (H1), Q1 (H2) and Q4 (H3). These are strong indicators of behaviour. The lowest scores are obtained for the traits of F (L1), Q3 (L2) and H (L3).



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"I'm sorry, but if I let you in, it wouldn't be Heaven."

A brief description of these scores is as follows:

**+Q2** people tend to be more self-reliant and enjoy time alone. They prefer to make decisions by themselves and may have difficulties working in groups. They struggle in asking for help when it is needed.

**+Q1** people tend to think of ways to improve things and they enjoy experimenting with the status quo. If things are unsatisfactory or dull, they seek change. These people find individuals with differing viewpoints exciting and interesting.

**+Q4** people tend to be, restless, fidgety, and impatient. Extreme scores reflect irritability, while more moderate scores represent high levels of motivation and energy for change. They may be easily frustrated and get annoyed by changes in plans. They are not good at waiting for something.

**-F** people take life more seriously, are quieter, more cautious, and less playful. They tend to inhibit their spontaneity sometimes to the point of appearing constricted. They may be perceived of as mature, but not fun or entertaining.

**-Q3** people leave more things to chance and tend to be comfortable in a disorganized setting. They may be perceived as lackadaisical, unorganized, or unprepared and they may not be able to muster a clear motivation for behaving in planned or organized ways, especially if these behaviours are unimportant to them.

**-H** people are socially timid, cautious, and shy. They find speaking in front of a group a difficult experience. Their shyness may or may not be related to low self-

esteem or lack of confidence. They report feeling embarrassed when initiating a conversation with strangers.

If we try to create separate caricatures for the Officers at the three stages we find that stage 2 (Assessing/Frontline officers) having experience of 0-10 years reflect exactly the same profile.

In case of Stage 1(Officer Trainees), the high factor Q4 is replaced G and the low factor H is replaced by M.

**+G** people are compliant, strict, and rule-conscious. They tend to think carefully about what's right and proper in making a decision and they believe people should strictly adhere to moral standards. They respect rules and good manners over being free to do what they want.

**-M** people are grounded in their senses, observable data, and the outer realities of their environments. They think in practical and down-to-earth ways, and may struggle to generate new solutions to problems they encounter. They may be as concrete and literal as to "miss the forest for the trees".

In case of Stage 3 (Supervisory/administrative officers with experience of more than 10 years experience) officers the high score Q1 is replaced by G. The low score of H is replaced by C.

**+G** people are compliant, strict, and rule-conscious. They tend to think carefully about what's right and proper in making a decision and they believe people should strictly adhere to moral standards. They respect rules and good manners over being free to do what they want.

**-C** people feel a certain lack of control over life and tend to be more reactive to their surroundings. They tend to dwell on negative occurrences, and may worry about not meeting their own expectations and the expectations others may have on them.

Albert Einstein has said **"If we knew what it was we were doing, it would not be research, would it?"** Though we set out to see the changes in global personality factors our hypothesis was rejected as there were no significant changes across stages. However we applied the same tests to a newly created category of males and females and found some significant differences. On applying the t-test we found significant changes in the global factors of Extraversion, Tough-mindedness,

Independence and Leadership. The p values and tables for the t-test are attached as an **Annexure B**.

We find that the Lady Officers are higher on the global factors extraversion, leadership and Independence and lower on Tough mindedness. There is no significant difference in the global factors anxiety, creativity, adjustment and self control.

As per studies success of administrative leadership depends on high scores on global factors Independence, Extraversion and Leadership and we find that on all these three counts the Lady Officers have a higher score than Gentlemen Officers indicating a higher intake of Lady Officers could help.

### **C. Recommendations:**

1. There is a significant decline in extraversion and leadership at the administrative level. Both these factors have been rated as essential for administrators and leaders. This needs to be corrected through organizational design and organizational development.
2. Creativity is increasing in Stage 2 (Assessing Officer stage, work experience one to ten years.) Probable reasons have been discussed above. There is a strong indication that the stage 2 category i.e. Assessing officers layers of the hierarchy need to be enlarged both horizontally and vertically i.e. creation of more ranges and deployment of more Joint Commissioners and Additional Commissioners in the assessment work. The layer of the administrative Officers should be squeezed i.e. their span of control should be increased. This can be done by deploying more Joint and Additional Commissioners for assessment work. This could increase the leadership qualities of supervisory officers. This is in line with the recent cadre restructuring , which includes increase of Assessing Officers in the Assessing Units (vide DO of Director General of Income Tax (HRD) dt 2.7.2013- **Annexure A**).
3. As discussed above, the Lady Officers displaying more administrative leadership when compared to their counterparts should inspire a thought for increasing the proportion of Lady Officers in the cadre.
4. In the civil services survey, maximum dissatisfaction was seen in the officers of age bracket 40-49 which also correlates with decrease in leadership traits in the same age group. This may call for organisational development interventions.