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DIRECT TAXES REGIONAL TRAINING INSTITUTE  
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KOLKATA



## STANDARD OPERATING PROCEDURE FOR CONDUCT OF A TRAINING MODULE



**SARITA MISHRA KOLHE**  
Additional Director of Income Tax (Training)  
Direct Taxes Regional Training Institute  
Kolkata



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Kolkata



# PREFACE

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During my tenure as Additional Director of Income Tax (Training ) at Direct Taxes Regional Training Institute, Kolkata from 2005 to 2011, I got a unique opportunity and challenge to involve myself wholeheartedly in the training function of the Income Tax Department in the jurisdiction of DTRTI Kolkata spanning 12 States being the North Eastern states, West Bengal, Odisha, Jharkhand, and Chhatisgarh.

During this period I was Course Director for all the training programmes from the Grade of Inspectors of Income Tax to Commissioners of Income Tax at DTRTI, Kolkata. Various training programmes were mounted during this period like

- Induction Course for Direct Recruit Inspectors of Income Tax
- Orientation Course for Newly promoted Inspectors of Income Tax
- Orientation Course for Newly promoted Income Tax Officers
- Outstation Course at Puri, Guwahati and Bhillai
- Seminar on APAR for Addl. Commissioners and Commissioners of Income Tax
- Special Course on Advocacy skills for Addl. Commissioners and Commissioners of Income Tax
- Seminar on Transfer pricing and International Taxation for Assessing Officers and Addl. Commissioners of Income Tax
- Special Course on Trusts for Assessing Officers

- Special Course on Collection and Recovery for the Tax Recovery Officers
- Special Course on Real Estate for Income Tax Officers to Addl. Commisioners of Income Tax
- Pre-exam Coaching for SC/ST candidates for ITO exam
- Seminar on Corporate Assessment for Income Tax Officers
- Bouquet Course on investigation techniques , framing of Assessment Orders for Assessing Officers
- Special Course on Handling digital evidence for officers of the investigation wing and central charges
- Special Course for search & seizure assessment for Assistant Commissioners to Addl. Commisioners of Income Tax (central)
- MSTU Trainer's Conference
- Special course on Preventive Vigilance for Income Tax Officers to Addl. Commissioners of Income Tax
- Special Course on Tax Deducted at Source
- On the Job Training for IRS probationers from NADT Nagpur
- Course for Administrative Officers and Drawing and Disbursing Officers
- Special Course for PS and Sr. PS
- Seminar for Commisioners of Income Tax (Appeals)
- Seminar on sec. 263 and 264 of the IT Act for Commisioners of Income Tax
- Special Course on Revenue Audit
- Workshop on Internal Audit
- Several Computers Courses for the officers and staff

Various Study Materials, Monographs, Handouts, Books and Publications were taken out by DTRTI, Kolkata during this period. DTRTI Kolkata has a unique distinction of imparting quality training in terms of Course content, Study materials, Speakers, Training aids etc. The task of imparting quality training to the Human Resource of the Department though challenging, was achieved due to Commitment, Hard Work and Team Effort.

Training is a planned process to modify Attitude, Knowledge, Skill Behavior through learning experience to achieve effective performance in an activity or range of activities. Training is Systematic, Methodical and Focussed. The Trainer performs the role of a Structurer, Guide, Coach, and Focusser. Training and development are linked, some of the reasons for pursuing training and development activities are:-

- Increased Productivity/Output/Better Performance
- Improvement in quality and quantity of output
- Human Resource Planning and Human Resource Development to suit the changing needs of the organization.
- Enhanced morale of the employees
- Personal growth and development
- Wider knowledge base
- Increased competencies
- Enlarged skill repertoire
- Obsolescence Prevention – Continuous Training and Development efforts help employees keep abreast of current changes in the organization

As Additional Director of Income Tax (Training) DTRTI Kolkata I underwent the various Trainers Development Programmes of the Department of Personnel and Training (DOPT) Govt. of India, at Administrative Training Institute , Salt Lake Kolkata like

Direct Trainers Skills (**DTS**),

Design of Training (**DOT**),

Training Needs Analysis (**TNA**),

Direct Trainers Skills II (**DTS-II**),

Management of Training (**MOT**),

Evaluation of Training (**EOT**)

I deeply acknowledge my gratitude to Dr. Arabinda Ghosh joint Director, ATI ,Salt Lake Kolkata and his team members for their Guidance , Support and Help. I also

attended the Workshop on National Training Policy at Institute of Secretariat Training and Management (ISTM) New Delhi. I also thank the faculty members of ISTM New Delhi for their inputs.

From my experience in the training sector for 6 years I thought of sharing some inputs in the training field so that the training sector can appreciate the training function more effectively. In preparing this book **Standard Operating Procedure For Conduct of a Training Module** I collected the materials from various sources including my own project work from DOPT Training.

I sincerely thank the Director of Income Tax RTI, Kolkata Shri K. K. Srivastava, and the previous Director of Income Tax RTI, Kolkata Shri M. S. Meena for their constant support, encouragement and guidance. I also sincerely thank the faculty members of DTRTI, Kolkata for their support and team work. I also acknowledge my sincere thanks to the Stenographer of DTRTI, Kolkata Shri Lalji Bhartiya for providing the necessary secretarial assistance in preparing this book. I hope this book may serve as a useful referencer to the training sector.

**Place: Kolkata**  
**Date: 25.08.2011**

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## DISCLAIMER

The contents of this publication should not be construed as exhaustive statements of law. In spite of best efforts there may be some inadvertent mistakes and omissions in this book. In the event of any doubt, reference may please be made to the relevant Reference materials of the DOPT Government of India on Trainers training, Study material of ATI Salt Lake Kolkata, Study material Of ISTM New Delhi, Study material of DTRTI Kolkata , Provisions of the Direct Tax Laws, Rules, Allied Acts and wherever necessary, Circulars, Notifications, Instructions issued by the C.B.D.T. from time to time.

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# DEFINITION OF TRAINING

**1.0** Training is defined in the Glossary of Training Terms as: “*A planned process to modify attitude, knowledge or skill behaviour through learning experience to achieve effective performance in an activity or range of activities. Its purpose in the work situation, is to develop the abilities of the individual and to satisfy current and future manpower needs of the organization*”.

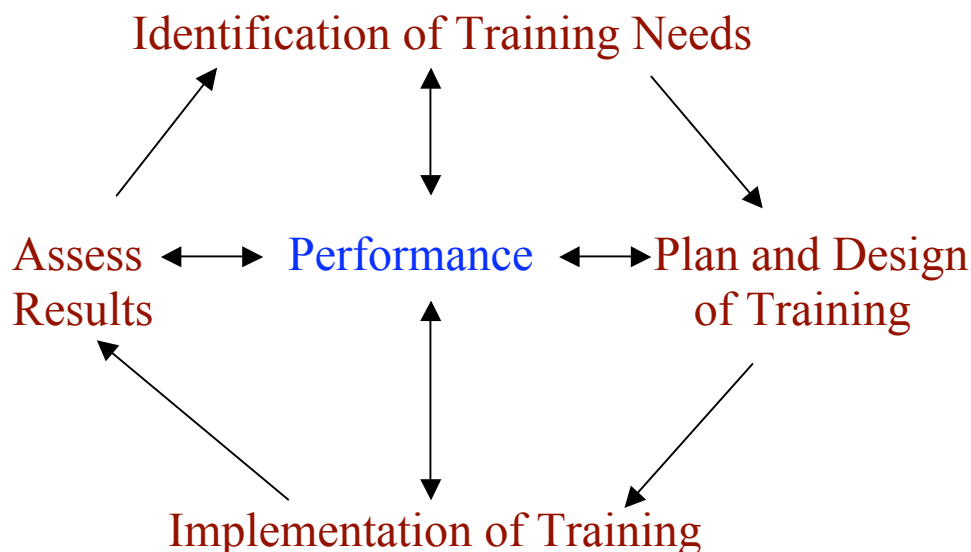
# LEARNING AND TRAINING

**2.0** The distinction between ‘*learning*’ and ‘*training*’ is that ‘*learning*’ refers to a naturally occurring process that may, or may not contribute to a person’s job performance.

**2.1** On the other hand ‘*training*’ is a planned process that directs learning towards achieving specific outcomes, leading to achieving performance objectives.

# SYSTEMATIC APPROACH TO TRAINING

**3.0** Systematic Approach to Training (SAT) helps in bridging the performance gap to a considerable extent and enables the trainees to develop appropriate vision, skills, professional knowledge and competence, appropriate attitudes, so as to improve their competencies leading to improvement in their performance, and increasing the effectiveness and efficiency of the organization.



**3.1** Training intervention can improve the performance if the Systematic Approach to Training is followed. In the SAT cycle there are four stages:

**Identification of Training Needs**

**Plan and Design of Training**

**Implementation of Training**

**Evaluation of Training**

### **3.2 Identification of Training Needs**

**3.1.0** TNA focuses attention on ‘performance’ to identify training needs, along with other, non-training implications. Once performance problems have been analysed, they can be reviewed according to their importance.

### **3.3 Plan and Design of Training**

**3.3.0** The next stage in the systematic approach is concerned with planning the best use of available training resources, and the design of a wide range of training activities. These have to be planned within constraints such as budgets, operational demands, facilities, availability of personnel and so on. A training intervention takes into account the full extent of training that will be needed to help people improve their performance.

**3.3.1** *Designing training* refers to the application of appropriate training technique to devise learning opportunities within the context of a training programme.

**3.3.2** Planning training should be based on a clear and specific requirement, which has been discussed and agreed with the client. This involves:

- a. Deciding who needs to be trained.
- b. Establishing the number of people for whom training is needed.
- c. Specifying the aim and objective of the training they will undertake.
- d. Utilising available resources.

- e. Recognising important constraints which limit what can be achieved.

### **3.4 Implementation of Training**

**3.4.0** Within the systematic approach to training, this is the stage where people undertake learning activities. This requires the active, whole hearted participation of the trainee, supported by skilled instruction

**3.4.1** The degree to which the trainee is willing to participate in training activities depends on such factors as whether-

- a. The trainee recognises the need for training.
- b. The trainee is sufficiently motivated to want to learn.
- c. During implementation the motivation has been maintained or increased.
- d. The design of learning events is realistic within the context of the organization.
- e. Clearly defined objectives are used to direct learning activities.
- f. The trainers possess sufficient technical and instructional skills.
- g. Personnel in the organisation who are associated with the training activities (management, supervisors and colleagues), support the application and development of newly acquired knowledge, skills and attitudes.

**3.4.2** The success of the implementation stage relies on these and many other factors. It is often the fragile process by which learning is organized and the means by which performance problems are resolved.

## 3.5 Evaluation of Training

**3.5.0** Training is only as good as the results it achieves and the benefits derived from it by individuals and their organizations. The fourth and final stage is therefore to assess and evaluate the results obtained from training activities.

**3.5.1** Assessment needs to answer three basis questions:

- a. Did the training achieve what it tried to achieve?
- b. Did the training improve performance or solve the problem?
- c. Was the training worthwhile?

**3.5.2** All stakeholders will assess whether training has been efficient and effective. Assessment can be made in two distinct ways; one is to assess the process of training-- '*formative assessment*' and the other is to assess the product of training-- '*summative assessment*'.

### 3.5.3 Internal Validation

**3.5.3.0** As a part of the Systematic Approach to Training (SAT) a training programme is planned & designed based on the training needs identified through the Training Needs Analysis.

**3.5.3.1** Accordingly, the training programme is implemented to achieve the training objectives. So a series of tests and assessments have to be designed to ascertain whether a training programme has achieved the training objectives specified. Internal Validation gives the feedback on the quality of training and how it is implemented.

**3.5.3.2** Reasons for doing internal validation include:

- (i) It provides trainers with feedback about the training they provide.
- (ii) It checks whether trainees have achieved the specified objectives.
- (iii) It enables the quality of training to be monitored.
- (iv) It indicates where the effectiveness of training can be improved.
- (v) It indicates where training can be more efficiently delivered.

(vi) It provides the basis for certification.

### **3.5.4 External Validation**

**3.5.4.0** External Validation is carried out by considering the people trained, as to whether they have achieved the objectives specified – based on the identification of their training needs. A process of external validation is used to find out whether the trainees are now able to perform to a satisfactory standard after they return to their jobs being trained. This process is likely to be done by the people concerned at organizational level.

**3.5.4.1** Reasons for doing external validation include:

- (i) It involves line or departmental management.
- (ii) It focusses on actual performance.
- (iii) It can be related to identified training needs.
- (iv) It establishes the basis for the transfer of learning.
- (v) It indicates the validity of the specified training objectives.
- (vi) It can be construed as evidence of competence.
- (vii) It provides essential data for cost benefit analysis.
- (viii) It proves the benefits being obtained from training.

**3.5.5** After training has been completed, and its validity has also been established both internally and externally, the organisation may now decide to evaluate their investment. This might be done by senior management, in the organisation.

**3.5.6** Each will use what they consider to be an appropriate criterion. While doing this evaluation, it is likely that the results will also be used to evaluate the training function, as a whole.

**3.5.7** Reasons for doing an evaluation of training include:

- (i) It recognizes the importance of satisfying the needs of clients.
- (ii) It provides justification for the investment in training.
- (iii) It establishes the benefits of having a training function.
- (iv) It encourages management to make further investment in training.
- (v) It enables training to be valued from different perspective.
- (vi) It includes cost benefit analysis.
- (vii) It provides professional discipline for training management.
- (viii) It encourages careful scrutiny of training proposals.

## SAT CYCLE

**4.0** Training Need Analysis (TNA) is the primary responsibility of the organisation. Supervisors at various levels are the most competent persons to identify the performance problems or areas for further improvement. Here, TNA consultant can provide necessary technical support to the organisation in this regard.

**4.1** Training is essentially an organised learning and trainers are given the responsibility and resources to organise it.

**4.2** The Glossary of Training Terms defines '*learning*' as: "*the process where by individuals acquire knowledge, skills and attitudes through experience, reflection, study or instruction.*"

**4.3** The competence of an individual to perform a task is determined by his ability to use an appropriate combination of knowledge, skill and attitude. This combination is '*behaviour*'.

# KNOWLEDGE, SKILL, ATTITUDE

## 5.1 Knowledge

**5.1.0** '*Knowledge*' is the information required to perform a task or duty which can be identified into four categories:

- a. Facts- Knowledge about people, places and objects.
- b. Procedures – e.g. steps involved in calculating income tax.
- c. Concepts – Examples of concrete concepts are houses, animals.
- d. Principles – This is knowledge about rules that guide action or explain changes.

## 5.2 Skill

**5.2.0** '*Skill*' is the physical and mental abilities required for actual performance of the task or duty. Skills can also be considered as falling into four categories as follows:

- a. Thinking.
- b. Acting.
- c. Reacting.
- d. Interacting.

## 5.3 Attitude

**5.3.0** '*Attitude*' is the willingness and diligence of the person to comply with procedures, regulations and standards. The competence of a person to perform a task is therefore determined by using an appropriate combination of knowledge, skill and attitude.

## AIM & OBJECTIVE

**6.0** There is some basic difference between aim of the training and training objective.

### **Aim of the Course**

**6.1** The '*aim*' of a course or training programme is the statement of intent. It describes what the trainer intends that the learners should achieve and communicates this intention to all concerned. The objective is what will be achieved as an outcome of the training, expressed in terms of performance.

### **Objective of the Course**

**6.2** The '*objectives*' provides a clear, precise and unambiguous statement of what learners can do at the following three distinct, but very important points in their training:

- a. On their return to work, when they are required to perform the task to the standards set by an employer. The objective used to describe this is called a **Performance Objective**.
- b. On completion of their formal training, typically a course, when they have achieved a satisfactory standard of performance under training conditions. The objective used to describe this is called a **Training Objective**.
- c. On completion of a stage of the learning process when they have acquired certain knowledge and skills. The objective used to describe this is called an **Enabling Objective**.

# FEEDBACK - VALUE OF FEEDBACK

## 7.1 Feedback

**7.1.0** '*Feedback*' is a very important concept. It is useful in one's personal life, in our job and in the training environment. Feedback provides valuable information about the performance.

## 7.2 What is feedback?

**7.2.0** The '**Glossary of Training Terms**' defines Feedback as: "*The process by which information about the results of an action is communicated to the source of the action. It is argued for example, that learning takes place either through the informational characteristic or the knowledge of result, or through a combination of both*".

## 7.3 Value of feedback

**7.3.0** Providing feedback therefore needs to be a constructive activity that should be helping to learn. It should not be destructive and critical. Equally important, the recipient should not interpret it as destructive and critical. To be effective, feedback needs to be skillfully given and the receiver must hear, understand, accept and act upon it.

**7.3.1** However accurate the feedback, if the trainees reject it, the result will be no improvement in performance. Therefore, always consider the human element during feedback.

- H- Hear
- U- Understand
- M- Motivate
- A- Accept
- N- Negotiate

# **STEP – I OF SAT CYCLE**

## **Training Needs Analysis (TNA)**

**8.0** In order to explain the entire SAT cycle the example of the Design and Implementation of the training module for Tax Recovery Officers of the Income Tax Department for a course on Collection and Recovery is chosen and explained as under:

### **Step 1 Training Needs Analysis (TNA)**

**8.1.0** Training enables an organization to plan and organize their learning activities so as to enable them to improve their performance. Training Needs Analysis is the primary stage in the Systematic approach to training (SAT) cycle. TNA provides a basis for these activities.

- Looking at an organization as a whole to understand its business and where it is experiencing problems, wherever possible to turn the problem into opportunities.
- Looking at an organization's products, services, technologies and system to identify significant performance problems.
- Analyzing problems to identify training needs for people who are associated with them.
- Helping individual employees plan their training and development.
- Recommending training and non-training solutions.
- Helping management to decide priorities and benefits from an investment in training.
- Helping management to plan training initiatives.

## **SOME TNA TOOLS**

### **9.1 Training Need Analysis Questionnaire For Tax Recovery Officers Of The Income Tax Department**

1. Do you have clear idea about the law and procedure of collection & recovery under direct tax statutes including Second Schedule?
2. Do you find any difficulty in comprehending any of the provisions of Second Schedule or Income Tax Certificate Proceeding Rules or other provisions relevant to collection & recovery?
3. Do you know the procedure of drawing certificate u/s 222 of Income tax  
How do you coordinate with the AO for preparation of the draft certificates and sending to the higher authority for approval?
4. Do you get details of assets and list of other liable persons (like partner of firm/ director of company) along with the certificate?
5. Do you maintain a register of certificates drawn?
6. Are you able to draw up a tentative plan of probable course of action in a particular case?
7. If not, what are the difficulties you face?
8. By what instrument do you attach debts like deposits in bank a/cs – prohibitory order u/s 226(3) or ITCP-3 notice?
9. Are you aware of the law and procedure of attachment & sale of movable property by TRO under Second Schedule and also u/s 226(5)?
10. Do you know how and where proclamations are to be made before sale of movable property?
11. In how many cases have you attached and sold immovable property in your tenure as TRO?
12. Have you done any proclamation for attachment / sale of movable/ immovable property ever?
13. What are the problems, if any, you faced in doing that?

14. How will you handle the case if property could not be sold, though there were several enquiries, due to high reserve price fixed by Valuation cell of the department?
15. What steps do you take to ensure that sale in a case is not barred by Rule 68B limitation?
16. What are the areas of problem which prevented you from making effective recovery under attachment & sale?
17. Are you aware how you can get suitable persons to appoint as Receivers?
18. Are you aware of the law and procedure of supervision and inspection of Receiver's work?
19. In how many cases have you arrested any defaulter in your tenure as TRO?
20. Do you know the conditions required to be fulfilled for issuing show cause notice before arrest?
21. Do you know the situations when a defaulter can be arrested without show cause?
22. Do you feel any difficulty in understanding and implementing the legal formalities to be fulfilled between arresting a person and ordering his detention in civil prison?
23. Are you aware of the situations when a defaulter can be released from prison?
24. Do you have sufficient number of supporting staff strength?
25. Are the supporting staffs efficient and willing?
26. Do you have adequate infrastructure in your office?
27. Do you have access to required circulars/ notifications/ instructions?
28. Do you know the provisions of different supporting statutes like IPC, CrPC, CPC etc and are you able to refer to them in an effective manner?
29. Do you send intimation of collections to the AO/ transferor TRO from time to time?
30. Have you issued any irrecoverability certificate in your tenure as TRO?
31. If yes, what are the reasons generally for doing so?

32. Do you take actions for recovery from partners/ directors/ legal representatives and similar persons where the demand cannot be collected from the actual assessee (e.g. firm/ company/ deceased individual in above three cases)?
33. Do you get regular cooperation from AOs?
34. How many times do you meet AOs and your superior officer in a month generally?

## **9.2 Data Collection Through Interviews:-**

**9.2.0** In order to ascertain the training needs of the TROs, it is in the fitness of things to interview separately the (line managers) of the trainees being the Addl.CITs as well as the trainees (TROs) The following steps would have to be taken for the Interview.

### **9.2.1 Before the interview**

- The objectives/areas to be covered are to be decided namely :
  - (a) Inability of the TROs to find out assets by investigation.
  - (b) Inability of the TROs to recover tax dues by attachment, sale of movable/immovable property of the tax defaulters.
  - (c) Inability to handle court cases effectively.
- To prepare a checklist of the areas.
- To plan and prepare the method of obtaining the information.

### **9.2.2 During the Interview**

- The interviewee (both Addl.CITs) and the TROs have to be put at ease.
- Rapport to be established.
- The interviewee to be encouraged to do the talking.

### **9.2.3 Short Question - Long Answers**

- Follow up answers to check understanding and probe.
- Not to criticize, show bias, take sides.
- Not to use jargons, not to interrupt, make assumptions.
- Not to ask too many closed question/multiple questions

After the interview the interviewees to be thanked for the help & time that has been given

### 9.3 Data Analysis (Identification of Performance Problem, Symptoms, Causes)

9.3.0 An Analysis of the TNA questionnaire and Interview highlights the symptoms and causes of the performance problems which are as under.

<b>(a) Performance problem</b>	:	Inability to find out assets by investigation
Symptoms	:	Failure to make attachments
Causes	:	Lack of knowledge of relevant laws and procedures of banking transactions, inability to make proper drafting, lack of motivation, work pressure, lack of supporting staff, lack of sufficient technical guidance, lack of sufficient co-operation from Assessing Officers, inability of staff to do investigative study of record.
<b>(b) Performance problem</b>	:	Inability to recover tax
Symptoms	:	Failure to make attachment of movable property by actual seizure and sale
Causes	:	Lack of thorough knowledge of relevant legal provisions, lack of knowledge of procedure for seizure, lack of infrastructure, lack of technical guidance from superiors, lack of efficient & willing staff, lack of knowledge of auction procedure.
<b>(c) Performance problem</b>	:	Inability to recover tax
Symptoms	:	Failure to attach, sell and deliver immovable property
Causes	:	Lack of thorough knowledge of relevant legal provisions, lack of knowledge of procedure for attachment, proclamation, sale & giving possession, lack of proper infrastructure, lack of technical guidance, lack of ability to effectively handle court cases seeking injunction, lack of quick disposal of appeals, lack of efficient & willing staff, lack of knowledge of auction procedure, lack of skill to liaise effectively with police & others.

<b>(d) Performance problem</b>	:	Inability to recover tax
Symptoms	:	Failure to appoint receivers
Causes	:	Lack of knowledge & skill to identify cases suitable for this mode of action, lack of knowledge of procedure to appoint receivers. Lack of technical guidance from superiors, lack of efficient & motivated staff.
<b>(e) Performance problem</b>	:	Inability to control recalcitrant taxpayers
Symptoms	:	Failure to arrest and detain recalcitrant taxpayers in civil prison
Causes	:	Lack of thorough knowledge of relevant legal provisions, lack of knowledge of procedural aspects, lack of skill to identify cases suitable for this mode of action, lack of willing & efficient staff, lack of infrastructure, lack of skill of planning.
<b>(f) Performance problem</b>	:	Inability to handle court cases efficiently
Symptoms	:	Many of the attachments/other actions are stayed/annulled by courts of laws.
Causes	:	Lack of knowledge of law, lack of knowledge of procedure, lack of skill of drafting, lack of technical guidance from superiors, in some cases. lack of efficient & willing staff, lack of skill to effectively liaise with Ministry of law, standing counsels and others, lack of infrastructure, lack of planning.

### **9.3.1 Identification of Training Needs**

**9.3.1.0** The accurate identification of training needs of an organization is crucial to its success and development. Training Needs Assessment may also serve as an important tool :-

- a) To review the current and likely future operations of the employees and involving them in the process.
- (b) To establish priorities for action;
- (c) To plan effective deployment of limited resources i.e., ensure cost effectiveness and value of money and
- (d) To provide a basis for integrating training into the organisation by getting the involvement and commitment of line management.

**9.3.1.1** In simple terms, it is a form of analysis that asks:

***WHAT; WHEN; WHY; WHERE; HOW; THE TOTAL ORGANISATION IS FUNCTIONING NOW AND IN THE FUTURE?***

Its aim is to spotlight areas that may require action of some sort to either improve things now or cope with changes in the future.

# TRAINING AND NON-TRAINING IMPLICATIONS

## 10.0 Tabulation of Training and Non-training Implication

Problems	Training Implications	Non-Training Implications
<b>Inability to find out assets by investigation</b>	1) knowledge of relevant laws 2) knowledge of procedural aspects of banking transactions 3) Skill of drafting	1) Motivation 2) Infrastructure 3) Provide efficient and willing manpower 4) Better co-operation and help from Assessing Officers & Superiors
<b>Inability to recover tax dues by attachment, sale, appointment of receiver, arrest &amp; detention</b>	1) Knowledge of relevant laws 2) Knowledge of relevant procedures 3) Skill of drafting 4) Skill of selection of a case for particular mode of action 5) Skill of planning 6) Skill to build up a case fulfilling all legal requirements 7) Skill to find out buyers and sale intermediaries.	1) Motivation 2) Infrastructure 3) Better liaison with other agencies 4) Technical guidance by superiors 5) Quick disposal of appeals
<b>Inability to handle court cases effectively</b>	1) Knowledge of relevant laws 2) Knowledge of relevant procedure 3) Skill of drafting 4) Skill of planning 5) Skill to find out favourable Points in the relevant cases	1) Motivation 2) Infrastructure 3) Better liaison between Ministry of Law, Standing counsels, Judicial wing of the department and TRO 4) Technical guidance from superior officers

## **KNOWLEDGE, SKILL AND ATTITUDINAL DEFICIENCIES**

**11.0** The job of the TRO is a highly specialized one requiring deep and thorough knowledge of the relevant laws and procedures pertaining to collection and recovery. Often it is seen that the TROs are not aware of the following:-

- Relevant provisions of the Income-tax Act, 1961.
- Relevant provisions of the Income-tax (certificate proceedings) Rules, 1962.
- Relevant provisions of the General Clauses Act.
- Code of Civil Procedure, 1908.
- CrPC, 1973.
- IPC, 1860.
- Companies Act, 1956.
- Transfer of Property Act, 1882.
- General Clauses Act, 1897.
- Registration Act, 1908.
- Negotiable Instrument Act, 1881.
- Sale and Supply of Goods Act, 1994.
- TROs are also not aware of the relevant Circulars, Instructions, Notifications issued from time to time pertaining to collection and recovery.
- The TROs are also not aware of the various steps involved in the attachment, proclamation and sale of movable and immovable property of the tax defaulters, procedure of appointment of receivers under the 2<sup>nd</sup> schedule.
- The provisions and procedures in the arrest and detention of the tax defaulters.
- Conducting auction sale of movable and immovable property of the tax defaulters.

- The TROs are not aware of all the registers to be maintained in the office of the TRO and they are also not aware of the miscellaneous forms relevant to TROs works.
- The TROs are also very often ill-equipped in terms of proper staff so as to carry out the work effectively and efficiently.
- The TROs are very often unable to achieve the performance target as there is lack of proper coordination between the Assessing Officers and the Tax Recovery Officers. The Addl./Jt. Commissioner in the periodic meetings with the Assessing Officers do not always involve the TROs. There is lack of other infrastructural facilities.

# **ANALYSIS OF ENVIRONMENTAL, MOTIVATIONAL AND BEHAVIOURAL FACTORS**

## **12.1 Environmental Factors:-**

### **12.1.0 Poor infrastructural facilities e.g.**

- i) Inadequate space.
- ii) Inadequate furniture
- iii) Inadequate maintenance of office rooms , corridors, toilets.
- iv) Lack of Petty cash imprest with the DDO to meet emergency expenses.
- v) Lack of centralized recovery cell/wing (like Investigation Wing) which will have a strongroom with security guard, lack of adequate vehicles, handmike (for proclamation) lack of panelled jewellery - valuers, panelled sharebrokers (for share sale), panelled break down van owners (to lift seized vehicles), space to park seized vehicles, panelled drum beater and above all a battery of experienced officers to give quick guidance to TROs in difficult situations.
- vi) Lack of sufficient number of staff.
- vii) Non-availability of computer to staffs

## **12.2 Motivational Factors :-**

- i) No fixation of responsibility.
- ii) Lack of rewards for extraordinary performance.
- iii) Lack of penalty for negligence/failure.
- iv) Lack of strong will on the part of higher authorities to involve themselves adequately in problems of TRO in legal/ administrative/ infrastructural problems.

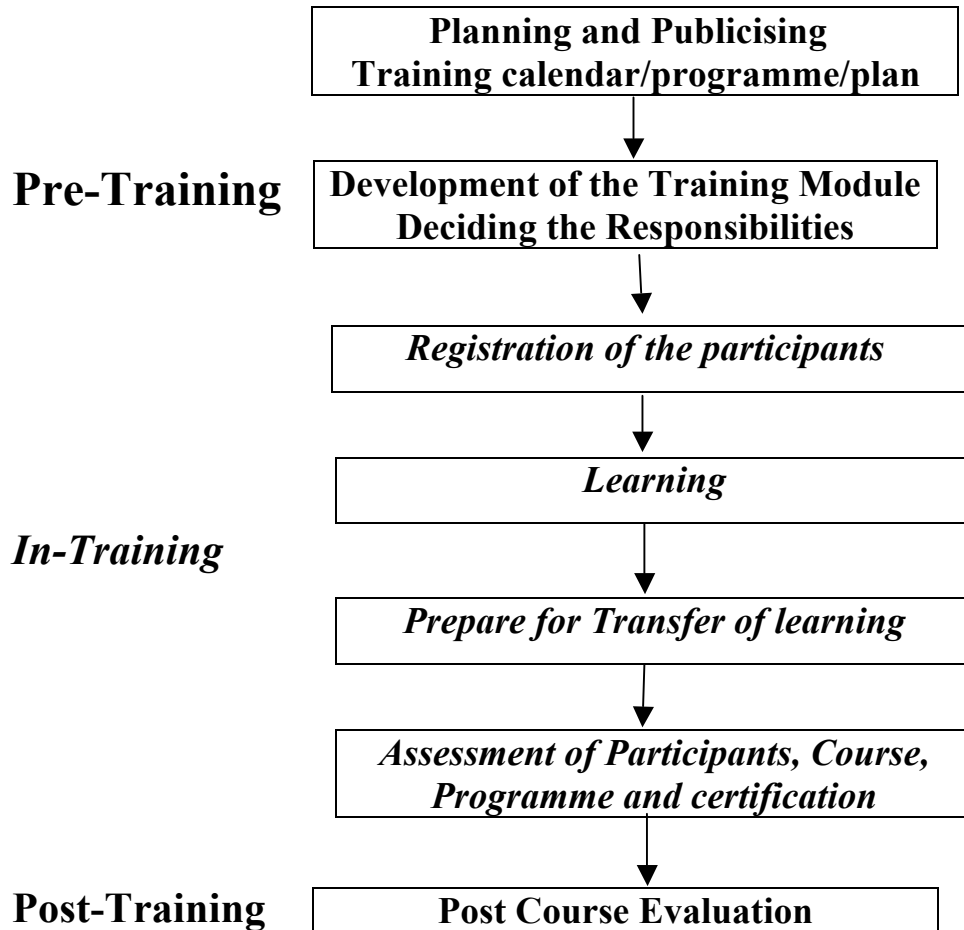
### **12.3 Behavioural Factors :-**

- i) Lack of knowledge of relevant laws.
- ii) Lack of skill & experience to execute legal procedures.
- iii) Lack of knowledge & skill to investigatively study records to unearth information leading to recovery.
- iv) Lack of knowledge of computer by most staff members.

# TRAINING STRATEGY PROPOSED

## 13.1 Training Implementation in the context of Training Institutions

13.1.0 The schematic pattern of the training implementation is illustrated in the flow-chart



# **TRAINING PLAN**

## **14.1. Finding Out Recoverable Assets by Investigation :-**

- a) Training & development of TRO, Inspector, Sr.T.A., T.A. and Notice Server.
- b) Aim of the training is to enable the participants to develop better investigative skills to recognise various potential source of information regarding recoverable assets.
- c) Methodology - Lecture, case study, workshops, question-answer session.
- d) Training population - TRO(client), Inspector, Sr.T.A., T.A. and Notice Server.
- e) Responsibility - Direct Taxes Regional Training Institute, Kolkata.

## **14.2. Recover Tax by Attachment & Sale of Properties,**

### **Appointment of Receiver, Arrest & Detention :-**

- a) Training & development of TRO, Inspector, Senior Tax Assistant, Tax Assistant and Notice Server.
- b) Aim of the training is to enable the participants improve knowledge & skill of collection and recovery of taxes by attachment & sale of properties, appointment of receiver and arrest & detention.
- c) Methodology - Lecture, case study, power point presentation, Mock Session, Question answer session, distribution of flow chart & study materials.
- d) Training population - TRO, Inspector, Senior Tax Assistant, Tax Assistant and Notice Server.
- e) Responsibility - Direct Taxes Regional Training Institute, Kolkata.

### **14.3 Handling Court Cases More Effectively :-**

- a) Training & development of TRO, Inspector.
- b) Aim of the training is to enable the participants to improve knowledge & skill of
  - (i) Finding out favourable points for handling court cases more effectively
  - (ii) Finding out favourable case - laws
  - (iii) Proper drafting
  - (iv) Liaising for the court cases
  - (v) Court procedures
- c) Methodology - Lecture, Powerpoint Presentation, Case Study, Question - answer session.
- d) Training population - TRO(client) and Inspector,
- e) Responsibility - Direct Taxes Regional Training Institute, Kolkata.

**14.3.1** Training of Notice Servers is needed only for a few topics viz. law & Procedure of service of notice, Importance of acknowledgement slips as evidences of service and maintenance of records.

## **STEP – II OF SAT CYCLE**

### **(Design of Training)**

**15.0.1** Designing training refers to the application of appropriate training technique to devise learning opportunities within the context of a training programme.

In this context a **Course Programme** specifying the

- **Name of the course**
- **Duration of the Course**
- **Day /Date**
- **Time of the sessions**
- **The Faculty**
- **The inputs to be given**
- **Study materials**
- **Performance Aids, has to be firmed up.**

**A Course profile** specifying the

- **Name of the Course**
- **Venue**
- **Duration of the Course**
- **Eligibility of the participants**
- **Aim of the course**
- **Objectives of the course**
- **Method of presentation**
- **Media of presentation**
- **Training Aids**
- **Faculty**
- **Course Director and Course Co-ordinator has to be firmed up**

## DESIGN BRIEF

### 16.0

- TITLE** : **TRAINING FOR TAX RECOVERY OFFICERS ON COLLECTION AND RECOVERY OF DEMAND**
- CLIENT** : Chief Commissioner of Income Tax, Kolkata - I
- CONTEXT** : Collection and recovery is undisputedly the most important aspect of functioning in the Income Tax Department. All other works i.e., survey, Search & Seizure, Inquiry, Assessment, Appeal, Revision, Rectification, etc. finally culminate into collection of tax. Enormous powers have been given to the Tax Recovery Officers under the Income Tax Act, 1961 including Schedule-II thereof, Income Tax (Certificate Proceedings) Rules, 1962, I.T. Rules, 1962 and other allied Acts like CPC, 1908, IPC, 1860 and CrPC, 1973 for collection and recovery of Tax. Since Tax Recovery Officers (TROs) are specially designated officers in the Income Tax department for collection & recovery work having special powers, their role becomes very important as far as reduction in tax arrears are concerned.
- PERFORMANCE PROBLEM** : Inability of the Tax Recovery Officers to perform collection and recovery work effectively leading to poor collection and recovery.
- TRAINING NEEDS** : Lack of adequate theoretical and procedural knowledge and skill of collection and recovery work. Training intervention is needed to remove the lack of knowledge regarding relevant provisions of Income Tax Act and other Allied Acts and also to hone the skills of the TROs in collection and recovery work.
- TARGET POPULATION** : Tax Recovery Officers posted in West Bengal Region, Odisha, Jharkhand, Chhatisgarh, and North Eastern States. Apart from the TROs the

Inspector, Sr. Tax Assistant, Tax Assistant, Notice Server in the TRO's office would also have to be trained in areas connected with collection & recovery.

### **16.1 Constraints:-**

- (1) As there is only one TRO in each Range the TROs may not be spared readily by their range heads i.e. Addl./Jt.CIT for the training due to pressure of work.
- (2) The trainees cannot be spared for training in the months from January to March as in this quarter they have to collect the tax arrears.
- (3) Cynicism about effectiveness of training.

### **16.2 Benefits:-**

- (i) Enhanced competence and confidence of the TROs.
- (ii) Better and quick collection of Revenue.
- (iii) Efficient handling of recalcitrant tax payers.
- (iv) Handling court cases more successfully.
- (v) Better performance evaluation in the Annual Performance Appraisal Report

### **16.3 Outcome :-**

**16.3.1** After training the TROs would be able.

- (i) To find out recoverable assets by investigation.
- (ii) To recover tax by attachment & sale of movable and immovable properties of the tax defaulters, appoint receivers and arrest and detain the tax defaulters in some cases.
- (iii) To handle court cases effectively

**16.3.2** All these measures would lead to improvement in performance of the TROs and would lead to augmentation in collection of revenue, by way of enhanced collection of tax arrears by the TROs each year. There would be more auction sale of the properties of the tax defaulters, more cases of arrest & detention of the tax defaulters.

## **DETAILS OF DESIGN**

### **17.1 LEARNING UNITS**

Learning Unit 1	Relevant provisions of Income Tax Act
Learning Unit 2	Relevant provisions of Allied Acts
Learning Unit 3	Procedures to be followed in collection & recovery work
Learning Unit 4	Collection of information
Learning Unit 5	Liaison with various Agencies
Learning Unit 6	Maintenance of Records
Learning Unit 7	Actual cases

### **17.2 TRAINING OBJECTIVES**

At the end of the course the participants will be able to

Training Objective 1	Explain the provisions in the Income Tax Act relating to collection & recovery work.
Training Objective 2	Explain the relevant provisions of the Allied Acts.
Training Objective 3	Describe the procedures to be followed in collection and recovery work.
Training Objective 4	State different sources of information.
Training Objective 5	Describe how to liaison with different agencies.
Training Objective 6	State how to maintain records.
Training Objective 7	Relate to some live cases

## TRAINING OBJECTIVES & ENABLING OBJECTIVES

### 18.1 LEARNING UNIT 1

**Training Objective 1 :** At the end of the Learning Unit the participants will be able to explain the provisions in the Income Tax Act relating to collection & recovery work.

#### ENABLING OBJECTIVES :

At the end of the Learning Unit the participants will be able to

- E.O. 1 : Explain the various modes of tax collection.
- E.O. 2 : State when an assessee is treated as an 'assessee in default'.
- E.O. 3 : Calculate the interest and penalty chargeable in the case of an assessee in default.
- E.O.4 : State the statutory powers of TROs.
- E.O.5 : Explain the various modes of recovery of outstanding demand.

### 18.2 LEARNING UNIT 2

**Training Objective 2 :** At the end of the Learning Unit the participants will be able to explain the relevant provisions of the Allied Acts.

#### ENABLING OBJECTIVES :

At the end of the Learning Unit the participants will be able to **explain** the relevant provisions of

- E.O. 1 : Civil Procedure Code.
- E.O. 2 : Indian Penal Code.
- E.O. 3 : Criminal Procedure Code.
- E.O. 4 : Banking Laws.
- E.O. 5 : Securities Exchange Act.

### **18.3 LEARNING UNIT 3**

**Training Objective 3 :** At the end of the Learning Unit the participants will be able to describe the procedures to be followed in collection and recovery work.

#### **ENABLING OBJECTIVES :**

At the end of the Learning Unit the participants will be able to

- E.O. 1 : Describe the procedure to be followed in drawing up of a Tax Recovery Certificate.
- E.O. 2 : Describe the procedure to be followed in service of notice.
- E.O. 3 : Describe the procedure to be followed in attachment of a property.
- E.O. 4 : Describe the procedure to be followed in sale of a property.
- E.O. 5 : Describe the procedure to be followed in arrest and detention of a tax defaulter.

### **18.4 LEARNING UNIT 4**

**Training Objective 4 :** At the end of the Learning Unit the participants will be able to state different sources of information.

#### **ENABLING OBJECTIVES :**

At the end of the Learning Unit the participants will be able to **describe** what information could be obtained from

- E.O. 1 : Bank and financial institutions.
- E.O. 2 : Municipal Corporation.
- E.O. 3 : Stock Exchanges.
- E.O. 4 : Registrar of companies.
- E.O. 5 : Other agencies / Organisations

## **18.5 LEARNING UNIT 5**

**Training Objective 5 :** At the end of the Learning Unit the participants will be able to describe how to liaison with different agencies.

### **ENABLING OBJECTIVES :**

At the end of the Learning Unit the participants will be able to **describe** how to liaison with

E.O. 1 : Official Liquidator.

E.O. 2 : Board for Industrial & Financial Reconstruction.

E.O. 3 : Appellate bodies of Income Tax.

## **18.6 LEARNING UNIT 6**

**Training Objective 6 :** At the end of the Learning Unit the participants will be able to state how to maintain records.

### **ENABLING OBJECTIVES :**

At the end of the Learning Unit the participants will be able to state how to maintain

E.O. 1 : Arrear Demand & Collection Register.

E.O. 2 : Tax Recovery Certificates.

## **18.7 LEARNING UNIT 7**

**Training Objective 7 :** At the end of the Learning Unit the participants will be able to relate to some live cases.

### **ENABLING OBJECTIVES :**

E.O. 1 : At the end of the Learning Unit the participants will be able to relate to some live cases.

## **RELEVANCE OF OBJECTIVES TO TRAINING NEEDS**

**19.1** The Training objective and their corresponding Enabling objectives are very relevant to the training needs in as much as it gives a clear statement of what the trainees will be able to do at the end of a learning event.

- It clearly defines a statement of the **performance** to be achieved by the trainee, in the form of acquisition of knowledge and the development of skills.
- A statement of the **conditions** under which it is being done. This enables the learning event and assessment to include conditions needed for effective transfer to job performance.
- A statement of the minimum **standard of performance** a trainee must attain.

## **ENTRY BEHAVIOUR TO BE TAKEN IN TO ACCOUNT**

### **20.1 Significant Factors:**

- a. Knowledge about relevant provisions of other allied Acts are low.
- b. Past experience.

### **20.2 Assumptions Made**

- a. The officers have basic knowledge of Income Tax Act and Income Tax Rules.
- b. As regard to various aspects of collection and recovery work the group is homogenous except the age factor.
- c. The participants are all graduates and have working knowledge of English.

### **20.3 HOW ENTRY BEHAVIOUR IS ASSESSED?**

- a. By sending a Questionnaire
- b. By consulting the supervising officers of the trainees.
- c. By looking into the Service Records of the trainees.

### **20.4 Plan To Cope With Different Entry Behaviour**

- a. Utilize high entry behaviour trainees as Resource persons and in sharing their experiences.
- b. Send study material to the trainees on knowledge component in Distant Learning Mode.

## 21.1 LEARNING UNIT 1

<b>T.O.1-</b> At the end of the Learning Unit the participants will be able to explain the relevant provisions in the Income Tax Act relating to collection & recovery work.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (min.)</b>	<b>Trainer</b>	<b>Asst.</b>
Explain the various modes of tax collection	1.TDS 2.TCS 3.Advance Tax 4. Self assessment tax	Lecture & Discussion	MMP,WB	Hand outs.	75	Internal Resource Person	Q & A
State when an assessee is treated as an 'assessee in default'	1. Service of Demand notice. 2. Time allowed 3. Assessee in default						
Calculate interest & penalty chargeable in case of an assessee in default	1. Interest chargeable 2. Various penalties applicable. 3 Quantum of penalty	Lecture & Assignment	MMP,WB	Check List	75	Internal Resource Person	Assignment
State the statutory powers of TROs	1. Statutory powers 2. Jurisdiction 3. Limitations	Lecture & Discussion	MMP,WB	Hand outs.	75	Internal Resource Person	Q & A
Explain the various modes of recovery of outstanding demand	1.Garnishee proceeding 2.Recovery by Distraint 3.Appointment of receivers	Lecture & Discussion	MMP,WB	Hand outs.	75	Internal Resource Person	Q & A

## 21.2 LEARNING UNIT 2

<b>T.O.2-</b> At the end of the Learning Unit the participants will be able to explain the relevant provisions of the Allied Acts							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Explain the relevant provisions of Civil Procedure Code	1. General provisions 2. Collection & recovery	Lecture & Discussion	MMP, WB	Hand outs.	75	External Resource Person	Q & A
Explain the relevant provisions of Indian Penal Code	1. General provisions 2. Default of revenue /tax						
Explain the relevant provisions of Criminal Procedure Code	1. General provisions 2. Arrest & Detention	Lecture & Discussion	MMP, WB	Hand outs.	75	External Resource Person	Q & A
Explain the relevant provisions of Banking Laws	1. General provisions 2. Collection & recovery						
Explain the relevant provisions of Securities Exchange Act	1. General provisions 2. Types of securities 3. Attachment of securities	Lecture & Discussion	MMP, WB	Hand outs.	75	Internal Resource Person	Q & A
Describe the procedure to be followed in drawing up of a Tax Recovery Certificate	1. Jurisdiction of TRO 2. Old procedure of drawing of TRC 3. New procedure	Lecture & Discussion	WB, MMP	T.G.L.			

### 21.3 LEARNING UNIT 3

<b>T.O.3-</b> At the end of the Learning Unit the participants will be able to describe the procedures to be followed in collection and recovery work.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Describe the procedure to be followed in service of notice.	<ol style="list-style-type: none"> <li>1. Mode of service</li> <li>2. Effect of irregular service of notice</li> <li>3. Limitations to serve</li> </ol>	Lecture & Discussion	WB, MMP	T.G.L.	75	Internal Resource Person	Q & A
Describe the procedure to be followed in attachment of a property	<ol style="list-style-type: none"> <li>1. Attachment of movable property</li> <li>2. Attachment of immovable property</li> <li>3. Limitations</li> </ol>						
MOCK AUCTION	<ol style="list-style-type: none"> <li>1. Proclamation of sale</li> <li>2. How to conduct auctions</li> <li>3. Sale of property</li> </ol>	Mock Auction (Role Play) Lecture & Discussion	WB, MMP	T.G.L.	3 Hours	External Resource Person	Q & A

<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Describe the procedure to be followed in sale of a property	1. Proclamation of sale 2. Sale of property	Lecture & Case Study	WB, MMP	Check List	75	External Resource Person	Q & A
Describe the procedure to be followed in arrest and detention of a tax defaulter.	1. Conditions to be satisfied 2. Detention 3. Release						
Arrest and Detention – Case Study	1. Conditions to be satisfied for arrest and detention	Lecture & Case Study	WB, MMP	Hand outs	75	External Resource Person	Q & A

## 21.4 LEARNING UNIT 4

<b>T.O.4-</b> At the end of the Learning Unit the participants will be able to state different sources of information.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Describe what information could be obtained from Banks & F.I.s	1.Documents filed with banks at the time of opening of account. 2.Registers maintained by banks.	Lecture & Discussion	WB, MMP	Hand outs.	75	External Resource Person	Q & A
Describe what information could be obtained from Municipal Corporations.	1. Ownership details. 2. Taxes / Cess paid 3. Fair Market value of property	Lecture & Discussion	WB, MMP	Hand outs.			
Describe what information could be obtained from Stock Exchanges.	1. Transaction details. 2. Broker details. 3. Company details	Lecture & Discussion	WB, MMP	Hand outs.			
Describe what information could be obtained from Registrar of companies	1.Shareholders list of cos. 2. Director details of cos. 3. Annual accounts of cos.	Lecture & Discussion	WB, MMP	Hand outs.	75	Internal Resource Person	Q & A
Describe what information could be obtained from other agencies	1.Information from E.D. 2.Information from Motor Vehicle department 3.Information from sister orgn. like Excise/ customs	Lecture & Discussion	WB, MMP	Hand outs.			

## 21.5 LEARNING UNIT 5

<b>T.O.5-</b> At the end of the Learning Unit the participants will be able to describe how to liaison with different agencies.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Liaison with Official Liquidator.	1. Lodging of claim 2. Requisitioning of relevant details. 3. Follow up	Lecture & Discussion	WB, MMP	Hand Outs	75	External Resource Person	Q & A
Liaison with B.I.F.R.	1. Requisitioning of details. 2. Status of company	Lecture & Discussion					
Liaison with appellate bodies of Income Tax.	1. CIT(A) 2. I.T.A.T. 3. High court/Supr. Court	Lecture & Discussion					

## 21.6 LEARNING UNIT 6

<b>T.O.6-</b> At the end of the Learning Unit the participants will be able to state how to maintain records.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
State how to maintain arrear demand and collection register.	1. Entries to be made 2. Control Mechanism.	Lecture & Demonstration	MMP, WB	W.S.	75	Internal Resource Person	Q & A
State how to maintain tax recovery certificates.	1. Filing system 2. Retrieval system	Lecture & Demonstration	MMP, WB	W.S.	75		

## 21.7 LEARNING UNIT 7

<b>T.O.7-</b> At the end of the Learning Unit the participants will be able to relate to some live cases.							
<b>E.O.</b>	<b>Content</b>	<b>Method</b>	<b>Media</b>	<b>Perf. Aid</b>	<b>Time (mts.)</b>	<b>Trainer</b>	<b>Asst.</b>
Explain Actual Cases	Case Study	Lecture & Discussion	MMP, W B	Hand Outs	75	External Resource Person	Q & A
Explain Actual Cases	Case Study	Lecture & Discussion	MMP, W B	Hand Outs	75	External Resource Person	Q & A
Relate to some live cases.	Actual Cases	Action maze	WB		75	External Resource Person	Q & A

## ABBREVIATIONS USED IN LEARNING UNITS ABOVE

<b>T.O.</b>	<b>Training Objectives</b>	<b>M.M.P.</b>	<b>Multi Media Projector</b>
<b>E.O.</b>	<b>Enabling Objectives</b>	<b>Q&amp;A</b>	<b>Question and Answer</b>
<b>TRO</b>	<b>Tax Recovery Officer</b>	<b>T.G.L</b>	<b>Task Guidance List</b>
<b>TRC</b>	<b>Tax Recovery Certificate</b>	<b>W.S.</b>	<b>Task Worksheet</b>
<b>FIs</b>	<b>Financial Institutions</b>	<b>W.B.</b>	<b>White Board</b>
<b>CIT(A)</b>	<b>Commissioner of Income Tax (Appeals)</b>	<b>C.L.</b>	<b>Check List</b>
<b>ITAT</b>	<b>Income Tax Appealate Tribunal</b>	<b>H.O.</b>	<b>Hand Outs</b>
<b>BIFR</b>	<b>Board for Industrial &amp; Financial Reconstruction</b>		



## 22.1 COURSE PROGRAMME

**DIRECT TAXES REGIONAL TRAINING INSTITUTE, KOLKATA**

**Special Course on Collection and Recovery for Tax Recovery Officers**

### I. DURATION 5 DAYS

DATE	Time	Topic	Faculty
<b>DAY – I Monday</b>	10.00 a.m. to 10.30 a.m.	Briefing & Registration	Internal Resource Person
	10.30 a.m. to 11.45 a.m.	Modes of tax collection Assessee in default	Internal Resource Person
	11.45 a.m. to 12.00 noon	Tea	
	12.00 p.m. to 01.15 p.m.	Interest & Penalty chargeable in case of an assessee in default	Internal Resource Person
	01.15 p.m. to 02.15 p.m.	Lunch	
	02.15 p.m. to 03.30 p.m.	Statutory powers of TROs	Internal Resource Person
	03.30 p.m. to 03.45 p.m.	Tea	
	03.45 p.m. to 05.00 p.m.	Modes of recovery	Internal Resource Person
<b>DAY - II Tuesday</b>	10.30 a.m. to 11.45 a.m.	Civil Procedure Code Indian Penal Code	External Resource Person
	11.45 a.m. to 12.00 noon	Tea	
	12.00 p.m. to 01.15 p.m.	Criminal Procedure Code Banking Laws	External Resource Person

	01.15 p.m. to 02.15 p.m.	Lunch	
	02.15 p.m. to 03.30 p.m.	Securities Exchange Act Drawing up of a Tax Recovery Certificate	Internal Resource Person
	03.30 p.m. to 03.45 p.m.	Tea	
	03.45 p.m. to 05.00 p.m.	Service of notice Attachment of property	Internal Resource Person
<b>DAY - III</b> <b>Wednesday</b>	10.00 a.m. to 10.15 a.m.	Briefing for Mock Auction	External Resource Person
	10.15 a.m. to 1.15 p.m.	Mock Auction	External Resource Person
	01.15 p.m. to 02.15 p.m.	Lunch	
	02.15 p.m. to 03.30 p.m.	Sale of a property Arrest and detention	External Resource Person
	03.30 p.m. to 03.45 p.m.	Tea	
	03.45 p.m. to 05.00 p.m.	Arrest and detention Case Study	External Resource Person
	<b>DAY - IV</b> <b>Thursday</b>	10.30 a.m. to 11.45 a.m.	Information from Banks & F.I.s Information from Municipal Corporations Information from Stock Exchanges
11.45 a.m. to 12.00 noon		Tea	
12.00 p.m. to 01.15 p.m.		Information from Registrar of companies  Information from other agencies	Internal Resource Person
01.15 p.m. to 02.15 p.m.		Lunch	

	02.15 p.m. to 03.30 p.m.	Liaison with Official Liquidator Liaison with B.I.F.R. Liaison with Appellate bodies	External Resource Person
	03.30 p.m. to 03.45 p.m.	Tea	
	03.30 p.m. to 05.00 p.m.	Maintenance of arrear demand and collection register	Internal Resource Person
<b>DAY - V Friday</b>	10.30 a.m. to 11.45 a.m.	Maintenance of Tax Recovery Certificates	Internal Resource Person
	11.45 a.m. to 12.00 noon	Tea	
	12.00 p.m. to 01.15 p.m.	Case Studies	External Resource Person
	01.15 p.m. to 02.15 p.m.	Lunch	
	02.15 p.m. to 03.30 p.m.	Case Studies	External Resource Person
	03.30 p.m. to 03.45 p.m.	Tea	
	03.45 p.m. to 05.00 p.m.	Discussion of live Cases	External Resource Person
	05.00 p.m.	Valediction	

**Tea Break: 11.45 a.m. to 12.00 noon and 03.30 p.m. to 03.45 p.m.**

**Lunch Break: 01.15 p.m. to 02.15 p.m.**



## 22.2 COURSE PROFILE

**DIRECT TAXES REGIONAL TRAINING INSTITUTE, KOLKATA**

**Special Course on Collection and Recovery for Tax Recovery Officers**

**Name of the Course:** Special course on collection and Recovery for Tax Recovery Officers.

**Venue:** Lecture Hall 1, Direct Taxes Regional Training Institute, 16B, Rowland Road, Kolkata.

**Duration:** 5 Working Days

**Eligibility:** Tax Recovery Officers and their staff from Odisha, West Bengal, Chhatisgarh, Jharkhand, and North Eastern States.

### **Aim of the Course**

To equip the participants with the knowledge and skill of various sections of the Income Tax Act, 1961 including Schedule-II thereof, Income Tax (Certificate Proceedings) Rules, 1962, I.T. Rules, 1962 and other allied Acts like CPC, 1908, IPC, 1860 and CrPC, 1973 for collection and recovery of Tax.

### **Objectives of the Course**

At the end of the course the participants would be able to

- |                      |  |
|----------------------|--|
| Training Objective 1 | Explain the provisions in the Income Tax Act relating to collection & recovery work. |
| Training Objective 2 | Explain the relevant provisions of the Allied Acts.                                  |
| Training Objective 3 | Describe the procedures to be followed in collection and recovery work.              |
| Training Objective 4 | State different sources of information.  |

Training Objective 5 Describe how to liaison with different agencies.

Training Objective 6 State how to maintain records.

Training Objective 7 Relate to some live cases.

### **Method of Presentation:-**

- Lecture
- Discussion
- Demonstration
- Case Study
- Role Play
- Interactive, Question and Answer session.

### **Media of Presentation:-**

- (i) Use of Laptop
- (ii) Power Point Presentation
- (iii) Multimedia projector
- (iv) White Board

### **Performance Aids:-**

- Handouts
- Checklist
- Task Guidance List
- Worksheet
- CD of study material

**Faculty :-** External faculty and Internal faculty

**Time:-** 75 Minutes per session.

**Course Director**

**Course coordinator**

## **STEP –III OF SAT CYCLE**

### **(Implementation of Training)**

#### **23.1 Training implementation in the context of a training institute i.e. DTRTI, Kolkata**

After the Training Needs Analysis of the TROs and the Design of training is finalized the next step is implementation of the training of the TROs.

#### **23.2 Pre-Training Activities / Planning and Publicising**

- Circulate the training programme.
- Seek nomination.

#### **23.3 Deciding the responsibilities**

- Identify the Course Director/Coordinator/Faculty.
- Clarify and discuss responsibilities.
- To estimate the budget and get approval for the honorarium, study materials, gifts for quiz, best trainee, other prizes

## **CHECK LIST FOR COURSE CO-ORDINATORS**

**24.1** The checklist for co-ordinators is to be followed for making training effective and efficient.

### **CHECK LIST FOR COURSE CO-ORDINATORS**

1	<ul style="list-style-type: none"> <li>• Request letter to CCIT for NOMINATION</li> <li>• Book Preparation , if any</li> </ul>	<i>5 weeks before commencement</i>
2	Preparation of: <ul style="list-style-type: none"> <li>• Time Table,</li> <li>• Distribution of Classes,</li> <li>• Deciding Guest Faculty,</li> <li>• Phone calls to and Letters to Guest Faculty</li> <li>• Requisition of funds for prizes for the course</li> </ul>	<i>30 days before commencement</i>
3	<ul style="list-style-type: none"> <li>• Sending Projection for Honorarium to DDO,</li> <li>• Training Kits Preparation ( OS ),</li> <li>• Certificate Preparation ( step I )</li> <li>• Buying prizes for the course</li> </ul>	<i>20 days before commencement</i>
4	<ul style="list-style-type: none"> <li>• Checking receipt of nomination/sending reminders,if required</li> </ul>	<i>20 days before commencement</i>
5	Preparation of – <ul style="list-style-type: none"> <li>• Folder (with pen/note pad / Registration form/routine etc.,</li> <li>• Attendance Sheet,</li> <li>• Bio Data of Guest Faculty,</li> <li>• Name Plate of Guest Faculty,</li> <li>• Blank “Honorarium Bills format” &amp; envelops for guest faculty,</li> <li>• Phone Calls to Guest faculty,</li> <li>• Lapel Preparation,</li> </ul>	<i>7 days before commencement</i>
6	To check <ul style="list-style-type: none"> <li>• Lecture Hall (Acts/Rules/Boards /pens /sound/laptop/flowers/table covers etc.),</li> </ul>	<i>3 days before commencement</i>
7	<ul style="list-style-type: none"> <li>• Training Aids,</li> <li>• Xerox of study materials ,if any,</li> </ul>	<i>7 days before</i>

	<ul style="list-style-type: none"> <li>• Routine ( Overall)</li> <li>• Routine to Individual Faculty ( w.r.t topic,date,time),</li> </ul>	<i>commencement</i>
8	<ul style="list-style-type: none"> <li>• Re-checking above</li> </ul>	<i>1 day Before commencement</i>
9	<ul style="list-style-type: none"> <li>• Payment of honorarium to Guest Faculty</li> </ul>	<i>During the Course</i>
10	<ul style="list-style-type: none"> <li>• Certificate Typing</li> </ul>	<i>5 days before completion</i>
11	<ul style="list-style-type: none"> <li>• Signature of DIT ( RTI)</li> </ul>	<i>3 days before completion</i>
12	<ul style="list-style-type: none"> <li>• Feedback &amp; Evaluation of Feedback</li> <li>• Valediction</li> </ul>	<i>Last day of the course</i>
13	<ul style="list-style-type: none"> <li>• Course Completion Report incorporating Feedback, Suggestions etc,</li> <li>• Absentee Statement</li> </ul>	<i>2 days After the course</i>

## **24.2 Development of Training Module**

- Review, collect and prepare training aids, background material, exercises.
- Contact and confirm in-house/external faculty.
- Contact agencies for field visit/study-tours.
- Confirm nominations.
- Inform nominees about venue, arrangements, travel plan, climate, pre-training preparation.

## **24.3 In-Training Activities**

- Obtain the list of nominated participants
- Discuss the profile with in-house, external faculty.
- Enlist organizational, individual expectations.
- Motivate poor performers.
- Assess individual performance.

## **TRAINING MATERIALS TO BE GIVEN TO THE TAX RECOVERY OFFICERS**

**25.1** The following study materials are to be given to the TROs

- (1) Chart showing the ITCP forms & relevant rules of I.T(C.P.) Rules 1962 & second schedule of the Income Tax Act 1961 - **Annexure A**
- (2) Relevant Act, Rules, circulars, notifications, instructions - **Annexure B**
- (3) Register to be maintained in TROs office - **Annexure C**
- (4) Miscellaneous forms and other items relevant to TROs work –**Annx. D**

## Annexure-A

### 25.1.1 Chart indicating the I.T.C.P. Forms and relevant Rules of I.T.(CP) Rules, 1962 and second schedule of the Income-Tax Act, 1961

Form No. (I.T.C.P.)	Subject-matter	Relevant Rule of I.T.C.P. Rule	Relevant Rule of Sch.-II
1	Notice of demand to defaulter	14	2
2	Warrant of attachment of movable property	22(i)	20
3	Prohibitory order where the property consists of debts not secured by negotiable instruments	22(ii)	26(1)(i)
4	Prohibitory order where the property consists of shares in a corporation	22(iii)	26(1)(ii)
5	Prohibitory order where the property to be attached consists of movable property to which the defaulter is entitled subject to a lien or right of some other person to the immediate possession thereof.	22(iv)	26(1)(iii)
6	Notice of attachment of a decree of Civil Court	22(v)	27
7	Notice of attachment where the property consists of a share or interest in movable property.	22(vi)	28
8	Order to attach salary or allowances of servants of Government or local authority.	22(vii)	29
9	Order of attachment of negotiable instrument	22(viii)	30
10	Notice of attachment of movable property in the custody of a court or public officer	22(ix)	31
11	Order of attachment of property consisting of an interest in	22(x)	32

	partnership property		
12	Warrant of sale of property	22(xi)	37 & 52(1)
13	Proclamation of sale	22(xii)	38 & 52(2)
14	Certificate of sale of movable property	22(xiii)	44(2)
15	Order for payment to the Income-tax Officer of current coins and currency notes attached.	22(xiv)	47
16	Order of attachment of immovable property	22(xv)	48
17	Notice for settling a sale proclamation	22(xvi)	53
18	Order of confirmation of sale of immovable property	22(xvii)	63(1)
19	Notice of interested parties to show cause why sale should not be set aside	22(xviii)	63(2)
20	Certificate of sale of immovable property	22(xix)	65
21	Certificate to defaulter authorizing him to mortgage, lease or sell property	22(xx)	66(2)
22	Order attaching a business	22(xxi)	69
23	Bond (Sapurdnama)	26	
24	Appointment of receiver	52	69 or 70
25	Notice to show cause why a warrant of arrest should not be issued	55(i)	73
26	Warrant of arrest	55(ii)	73-8(Part V)
27	Warrant of detention in Civil Prison	55(iii)	73-81 (Part V)
28	Order of release	55(iv)	77, 78 or 79
29	Notice to legal representative	60	85
29A	Appeal to Chief Commissioner or Commissioner	55A	86(1)
30	Notice to surety	61	88

## Annexure-B

### 25.1.2 Relevant Acts, Rules, Circulars, Notifications and Instructions

Act / Rules	Section / Rule
<b>I.T. Act, 1961</b>	222, 179, 188A, 171(6), 156, 223
	224
	2(35), (37), (44), 65, 165, 159, 2(29), 161, 171(6), 173, 177(3), 178, 179, 188A, 189(3), 201, 202, 204, 205, 206( C ), 220, 221, 225, 226
	136, 279A, 227, 228A, 229, 232, 245, 276, 276C, 278B, 281, 281B, 289, 293, 292A, 282, 283, 284, 131
<b>Schedule - II</b>	1, 2, 3-5, 6-8, 8, 9, 10, 11, 12, 13-15, 16, 17-19, 19A, 82, 83, 84, 85, 86, 87, 88, 90-91, 92, 93-94
	R-20, 21, 22, 23, 24, 25-26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47
	R-69, 70, 71, 72
<b>I.T. (C.P.) Rules, 1961</b>	1, 2, 3, 14, 15, 15, 16, 17, 18, 18, 19-22, 55A, 55B, 56, 57, 60, 61-62
	R-23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38
	R-73, 74, 75, 76, 77, 78, 79, 80, 81, 85, 90
	R-53, 54, 55
	8-12
<b>Schedule-III</b>	
<b>General Clauses Act</b>	27
<b>Code of Civil Procedure 1908 (CPC)</b>	R-19A, Ord-III, R-3, Ord-V, R-11, 12, Ord-V, R-13, 15, R-V, R-16, 17, 18, 19, 19A, 20, 21, 24, 25, 27, V, R-28, 29, 30
	S-30, Ord-XI, Rr-1, 8, 9, 12, 14, 15, 16, R-21, 22, Ord-XI, S-132, 133, Ord.XVI, R-6, 5, 10, S-32, Ord-XVI, R-12, 13, 15, R-16, 18, 19, Ord.XVIA, R-2, 5, S-75, S-76, 77, Ord.V, R-9, 12, 15, 16, 17, 18, 19, 19A, 20, 21, 24, 25, 26A, 27, 28, 30
<b>Criminal Procedure Code, 1973 (CrPC)</b>	S-46(1), 87(2)
	S-195, S-481, S-46, S-360
Act / Rules	Section / Rule

<b>Indian Penal Code, 1860 (IPC)</b>	172-173, 174-184, 185-194, 195-210, 211, 28, 46, 471, 475, 476, 21, 52, 107, 120A, 120B, 191, 192, 117, 422, 423, 424, 463, 464, 465, 466, 467, 474
<b>Taxation Laws (Continuation &amp; Validation of Recovery Proceedings) Act, 1964</b>	S.3(3)
<b>The Companies Act, 1956</b>	S-530
<b>The Transfer of Property Act, 1882</b>	S-6, 41, 129
<b>General Clauses Act, 1897</b>	3(26), (36)
<b>Registration Act, 1908</b>	17, 89(2), 89(4), 23, 47

### Referencer for Circular/Instruction/Notification

Inst. / Not. No.	Date	Inst. / Not. No.	Date
1412	17/09/81	1332	02/05/80
517	28/02/73	1103	
1490		1560	04/06/84
1642	29/07/85	1670	05/12/85
36	03/04/69	1840	
478	15/11/72	Cir. No.2-D	18/01/64
334	03/04/82	958	11/06/76
1785	25/02/88	1103	
1394	04/05/87	1740	29/12/86

## **Annexure-C**

### **25.1.3 Registers to be maintained in TROs Office**

**25.1.3.1** Following are the important registers to be maintained in a Tax Recovery Officers Office :

1. Register or Recovery Certificate recovered by the Tax Recovery Officer.
2. Cash Book
3. Register of movable and immovable property attached and sold.
4. Execution Register
5. Register of Daily Reduction/Collection of Certificate Demand.
6. Stay Register
7. Installments Register
8. Disposal Register for Certificates finally disposed off.
9. Closed Register
10. Daily Dairy.

## Annexure-D

### 25.1.4 Miscellaneous forms and other items relevant to TROs work

Sl.	Item	Sl.	Item
1	ITCP-1	26	ITCP-26
2	ITCP-2	27	ITCP-27
3	ITCP-3	28	ITCP-28
4	ITCP-4	29	ITCP-29
5	ITCP-5	30	ITCP-29-A
6	ITCP-6	31	ITCP-30
7	ITCP-7	32	Form-57
8	ITCP-8	33	Form57
9	ITCP-9	34	Panchnama
10	ITCP-10	35	Letter for assistance by police
11	ITCP-11	36	Letter for assistance by police
12	ITCP-12	37	Panchname for immovable property
13	ITCP-13	38	Terms & conditions of auction sale
14	ITCP-14	39	Bidders' list
15	ITCP-15	40	Bidding sheet
16	ITCP-16	41	Certificate of irrecoverability
17	ITCP-17	42	Daily collection / reduction register
18	ITCP-18	43	Daily collection / reduction register
19	ITCP-19	44	Daily collection / reduction register
20	ITCP-20	45	Daily collection / reduction register
21	ITCP-21	46	Stay register
22	ITCP-22	47	Register of instalment granted by others
23	ITCP-23	48	Register for company in liquidation etc.
24	ITCP-24	49	Register for company in liquidation etc.
25	ITCP-25	50	Closed certificate register

## **IMPLEMENTATION – AN OVERVIEW**

### **26.1 Transfer of learning**

- Simulate training to job situation.
- Give feedback related to the job situation.

### **26.2 Assessment of Participants, Course/Programme**

- Use of questionnaire for assessment.
- Compile the feedback and discuss in the evaluation session.

### **26.3 Certification**

- Thank participants for their assessment.
- Congratulate participants regarding new learning.

### **26.4 Post-Training Activities**

- Prepare a course report.
- Thank in-house/external faculty.
- Despatch course report to the DGIT (Trg.) NADT..
- Make improvement in course structure, content etc.

### **26.5 Post-Course Evaluation**

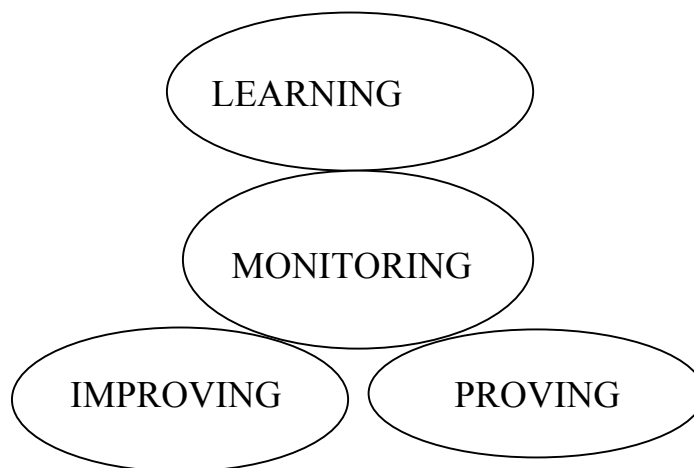
- Obtain feedback from organization, line manager participants etc.
- Record the improvement, benefits achieved.
- Make further improvement if any.

## **STEP – IV OF SAT CYCLE**

### **(Evaluation of Training)**

**27.1** Evaluation of Training is the assessment of the total value of a training system, training course or programme in social as well as in financial terms. Evaluation differs from validation in that it attempts to assess the overall cost benefit of the course or programme and not just the achievement of its laid down objectives.

**27.2** EOT systems can be given a focus or purpose based on a model developed by EASTERBY- SMITH



**27.3** The model consists of four interrelated purposes. These purposes can be applied to all stakeholders involved with Training and Development

- Like :
- (i) The Trainers/Training organisation
  - (ii) Trainees
  - (iii) Funding Agency
  - (iv) CCIT-I, Kolkata
  - (v) Joint/Additional Commissioners of Income Tax  
(Line Managers of the trainees)

## **27.4 Purposes of Evaluation :**

### **27.4.1 LEARNING :**

Learning is often seen as the heart of evaluation. It includes the following :

- To create optimum conditions for people to learn
- Use the concept of ‘andragogy’ to enable people to learn from each other through case studies, role plays, and discussions linked to peer /self assessment.
- To evaluate the quality of DLM (Distance Learning Material) .

### **27.4.2 PROVING :**

When training is of high quality and effective, the outcome shall be positive, more competence, improved job performance job satisfaction, so that key stakeholders and funding agencies are aware of the success stories – proving means what people and organisation can do because of training.

### **27.4.3 IMPROVING :**

- To ensure that training is based on a thorough TNA.
- To carry out internal rigorous evaluation.
- To ensure that training satisfies the need of the trainees and achieves the stated objectives.
- To introduce new activities to improve the training process and the results obtained.
- Improving the efficiency of the course by reducing the length of a course.
- To establish communication, commitment, and joint responsibility with all concerned with an improvement initiative.

### **27.4.4 MONITORING :**

Effectiveness of training and development is significantly increased if the monitoring of people involved in delivery and facilitation is undertaken.

The CD/HOD have to monitor the following:

- \* The views of the trainees about the quality of their learning during the course.
- \* Is there sufficient evidence proving that the course is worth running?
- \* Is there evidence to show that performance is improving?
- \* If not why?
- \* If so, how many courses should be run with the same facilities?
- \* Are there any alternative strategies to consider?

## **27.4.5 LEVELS OF EVALUATION :**

**27.4.5.1 The Hamblin – Kirkpatrick Model** states that there are four levels of Evaluation which is as under :

### **Level – 1 Reaction**

Obtaining feedback from trainees about the quality of training they have received initiates EoT. Their opinions about the content, pace, methodology, tutorial support, learning materials and the facilities available are essential components in monitoring and improving the quality of training. The basis for obtaining this information is usually done by using ‘Immediate Reaction Questionnaires’ (IRQ).

### **Level 2 Learning outcomes**

The purpose of training is to organise learning on the behalf of trainees so that they achieve specified objectives. The outcome of this process is to assess a trainee’s acquisition of knowledge, skills and attitudes relevant to their needs. This can be done using formal tests or with a less intrusive form of assessment. Examples of assessment techniques include :

Objective tests

Simulations

Performance tests

Assignments and projects

Checklists

Interviews

Observation

Peer/self-assessment

### **Level 3 Job Performance**

The crucial factor here is the extent to which training needs have been analysed. This will identify the behaviours people need to develop in order for them to do their job to a satisfactory standard. The information is vital to determining the 'input' needed for effective training – specified in terms of knowledge, skills and attitudes. This information is also as the basis for assessing the 'outcomes' of the learning process. The following is a list of information needed to effectively evaluate job behaviour :

- Current job profile/ description
- Specific tasks or competences
- Standards of performance
- Performance targets
- Categories of knowledge – principles, concepts, facts, procedures, etc.
- Categories of skills – manual, interpersonal, keyboard, problem solving
- Indicators of attitudes

### **Level 4 Results achieved**

Ultimately, the final evaluation of training will be done by the organisation paying for the training irrespective of the opinion of trainees to the quality of the training, and benefits they obtain from it, senior management will evaluate the investment by seeking answers to the following questions :

- Cost benefit – is the cost of training justified in relation to the benefits it provides ?
- Does the organisation still require this training ?
- Can the organisation risk or accept the consequences of poor training?

- Is certain training required by legislation – and is it effective ?
- Has training reduced wastage, administrative delays, customer complaints, etc.?
- Has training improved productivity, output, morale, quality, etc. ?

If the answer to these questions is ‘No’, the consequences could be for senior management to ask ‘Why waste time, money and resources doing something that appears to have no value to the organisation?’

All organisations have primary objectives, which are in order of primacy :

- \* Survival of the organisation.
- \* Creation of surplus – services, products, profits.
- \* Welfare of interested parties.

#### **27.4.6 Devising a system of internal validation :**

- \* Use of immediate reaction questionnaire to obtain feedback from the trainees about the course content, course duration, efficiency of trainers, training infrastructure etc.
- \* Checklist – to monitor the quality of training and to indicate the effectiveness and efficiency of training.
- \* End of course test – To check whether the trainees have achieved the specified objectives.
- \* Quiz, Learning Log. SWOT analysis.

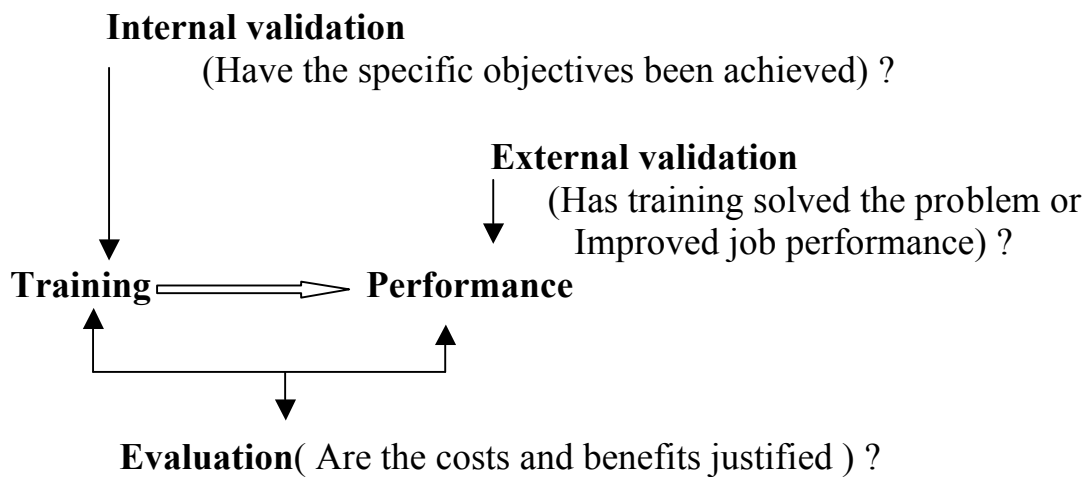
#### **27.4.7 Devising a system of external validation :**

- \* Assessment of performance after three months (through performance reports) from the line manager of the trainees.
- \* Feedback and reports from supervisory officers (Jt.CIT/Addl.CIT) after 3 months (line managers)
- \* Work level questionnaire (for establishing the basis for transfer of learning from the training course to job performance)

- \* Assignment projects
- \* Use of Learning log
- \* Benchmarking
- \* Cost Benefit Analysis

### 27.4.8 SUMMARY

The basis for internal and external validation in relation to evaluation of training activities and the training function as a whole is summed up as under:



# Workshop

## 28.0 To categorise the 100 tasks in a training function as Pre-Training, In-Training and Post-Training

### Identification of Training Needs: Data collection

1. Design Surveys
2. Devise Questionnaire
3. Carry-out Surveys
4. Construct-Trainee Nomination Forms
5. Interview line-managers
6. Interview Potential Trainees
7. Attend meetings with managers
8. Write job-descriptions
9. Carry out job analysis
10. Carry out task- analysis

### Identification of Training Needs: Data Processing

11. Analyse surveys
12. Apply Statistical Tests to Survey Data
13. Discuss training priorities with management
14. Review nominations for training
15. Assign priorities to identified training needs
16. Identify non-training implications
17. Discuss non-training implications with management & line managers
18. Identify trainee population
19. Analyse ITN Reports carried out by consultants
20. Prepare analyse design briefs

### Designing Training/Learning Events

21. Define Aims & Objectives of Training based on design brief
22. Construct enabling objectives required to achieve training objectives
23. Design overall structure of training events
24. Design individual training/learning sessions
25. Select methods, media

26. Plan training strategy appropriate to the needs of the organization
27. Write lesson plans
28. Produce course-development material
29. Define evaluation criterion
30. Define measures to promote transfer of learning

### **Developing/Preparing for Training/Learning Events**

31. Write/update Training Manuals
32. Write course material/handouts
33. Design & make visual aids
34. Design and Prepare performance aids
35. Design and prepare training aids such as exercises, case-studies
36. Review instructional strategy to ensure participants motivation and involvement
37. Prepare guidelines for facilitating transfer of learning
38. Prepare course brochures (for organizations) and course guides (for participants)
39. Design and prepare entry-behaviour instruments
40. Prepare measures to reinforce learning

### **Organizing/Coordinating a Training Course**

41. Send out joining-instructions along with pre-course study materials where appropriate
42. Set out and position audio-visual equipment
43. Purchase/arrange training-material for distribution to course participants on arrival
44. Select and bring outside speakers
45. Carry-out course interviews and analyse pre-course reports on trainees by their managers where appropriate
46. Investigate ready-made course material/books
47. Inform and hold discussions with in-house faculty
48. Check and ensure class-room/seminar facilities with proper arrangement of furniture and training equipment

49. Arrange sufficient copies of course-material, monographs, etc. required for distribution to participants on progressive basis
50. Arrange materials, equipments required for running exercises

### **Face-to-face Instructions**

51. Deliver lectures
52. Lead group discussions
53. Brief for project-work, case studies, exercises
54. Conduct role-play/games
55. Administer formative/summative assessment measures, tests/questionnaires
56. Give instructions to coach singly or in small groups
57. Give feedback to participants
58. Deliver learning-reinforcements, quizzes and provide clarifications
59. Explain the purpose/objectives for the training /learning sessions
60. Describe the context and job relevance of the training/learning sessions

### **Instructions Other than Face-to-Face**

61. Supply learning material to trainees
62. Monitor trainee's use of learning material
63. Supply learning reinforcement quizzes to check learning
64. Despatch exercise, questionnaires to check comprehension of application
65. Assess output performance of trainees
66. Seek clarification and feedback
67. Provide counseling guidance and clarification
68. Monitor effectiveness of media
69. Arrange discussions with experts on the subject matter
70. Select and brief mentors where appropriate

### **Evaluate Training**

71. Device formative/summative assessment tests
72. Device practical tests of learning
73. Device end of course validation questionnaires
74. Analyse results of tests used to assess learning
75. Write reports on results of tests/questionnaires

76. Interview trainee's managers subsequent to learning event (for external validation)
77. Interview trainees subsequent to learning event
78. Observe trainees at work subsequent to training course
79. Carry out cost benefit analysis
80. Make formal presentations to management on evaluation

### **Training Administration**

81. Design/write brochures/bulletins/calendar on training activities
82. Maintain Training Records
83. Maintain Training Library
84. Prepare Training Budgets
85. Maintain records for equipment and facility utilization
86. Arrange hire/purchase of equipment, facilities, services
87. Listen to presentations/briefing by consultants, suppliers, etc
88. Provide information to external bodies/sources
89. Arrange accommodation for trainees/visitors
90. Carry-out costing of events, plans, courses, material, facilities

### **Managing Training**

91. Help advise in formulation of training policies, and strategies
92. Formulate and prepare training plans
93. Set objectives for the training function
94. Devise standards of performance
95. Publicize training policy
96. Construct operational plans to meet training function objectives
97. Liaise with line-managers and personnel department
98. Study and Analyse performance appraisal assessment report of individual depts
99. Make presentation about learning of training function
100. Prepare and implement training staff development plans

## **29.0 Reference Materials**

Study materials of the Department of Personnel and Training (**DOPT**) of the following Trainers training Courses

- Direct Trainers Skills (**DTS**)
- Design of Training (**DOT**)
- Training Needs Analysis (**TNA**)
- Direct Trainers Skills II (**DTS-II**)
- Management of Training (**MOT**)
- Evaluation of Training (**EOT**)

**Project Work of Smt. Sarita Mishra Kolhe, Addl. Director of Income Tax (Training), DTRTI, Kolkata of the Following Trainers Training Courses of the DOPT.**

- Design of Training (**DOT**) Project
- Training Needs Analysis (**TNA**) Project
- Management of Training (**MOT**) Project
- Evaluation of Training (**EOT**) Project

**Study Material of DTRTI Kolkata on Collection and Recovery**

**Manual of Training for Government Officials of ATI, Salt Lake  
Kolkata**

**Study Material of ISTM, New Delhi on National Training Policy**