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How to  
do...?

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ORGANIZATION OF  
WORKS

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State GST  
Department  
Government  
of Kerala

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INDEX

TITLE	PAGE
1. INTRODUCTION	3
2. HOW TO DO ...? ORGANIZATION OF WORKS	4
3. SCHEDULING AND MANAGING WORK LOAD	6

## Introduction

State GST Department is one of the most important departments dealing with business houses, companies, dealers, Chartered Accountants, Cost accountants, Lawyers, tax practitioners, transporters, truckers and people. As there are lakshs of stakeholders dealt by the offices in the field and various other offices of the department, it builds huge pressure on all to deliver as per the expectations of all these stakeholders.

The Department deals with Kerala Value Added Tax, Kerala General Sales Tax Act, Central Sales Tax Act, Luxury Tax Act, Money lending Act and Agriculture Income Tax Act and Goods and Services Act. It is a well known fact that the functioning of any department essentially depends on the capabilities and skills of human resource working in the department. The Department has developed a system of structured capacity building program. Through such continuous capacity building measures the officers in the department are getting trained and are acquiring skills to achieve the main stated objective of revenue generation.

To support these efforts the Department has taken initiative to develop How to do .....series on various topics. This series covers all important themes so that all the officers will understand the importance of the particular subject and they will use the knowledge for improving the performance.

In this series, one of the general areas covered is ' How to do ....work organization. For all the officer it is very important to do time structuring and organize works properly so as to increase the output. This booklet will give some pointers and tips to the officers. It is expected that officers at their individual level will do analysis of volume of work and how do they plan to complete the works. The Department issues guidelines/ instructions from time to time. The officers may take these things into consideration and succeed in organizing/ planning the daily, weekly and monthly schedules. This will enhance the efficiency of the department in terms of functioning in general and revenue generation in particular.

## How to do...? Organisation of Works

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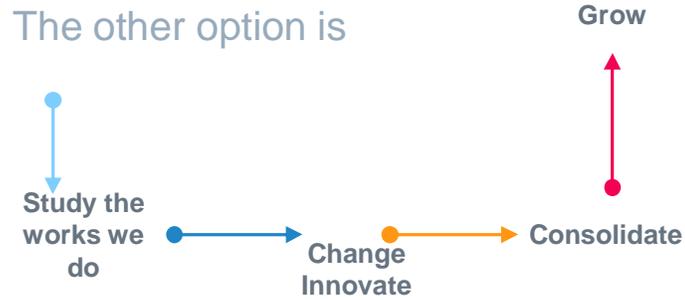
### **What is our objective**

**People pay tax thinking that the system will ensure ( Governance) their paid tax reaches to Government treasury (through the Dealers/ Business).**

**It is the primary duty and responsibility of Tax officers to ensure that the tax paid by PEOPLE has reached to Treasury.**

**I AM A PUBLIC SERVANT . I get my salary from the taxes paid by PEOPLE.**

Officers usually take business as usual approach. It is an easy and very often taken approach. But no organizations have grown if the business as usual approach is followed up. It is invariably noticed that whenever any important work comes, we tend to keep it aside thinking that we need to give more time to study and do a better job of it. We end up doing the works which are of relatively less importance if compared to the important work we kept aside. Suddenly the senior asks for the file/ output related to the important work which is kept aside and one tends to complete it in a hurry without giving time which was promised in the first instance! Therefore, it is very essential to inculcate the habit of planning our works properly. The challenge is how to do that.



Organising the works in a systematic and structured manner at individual level is of paramount importance for improving the productivity and overall efficiency of the department.

We may always remember the following key questions to guide ourselves to do proper planning.

- “
- WHY?
  - WHERE?
  - WHAT?
  - WHEN?
  - WHO?
- &  
HOW?

## **Scheduling and managing workload:-**

Systematic work scheduling is a process that comprises of the following basic steps

- Universe of works- Understanding the things to do in the seat
- Prioritising various works
- Grouping of similar/complementary works.
- Breaking each work into activities and sub activities
- Preparing the time schedule for each activities
- Delegation of works to the appropriate level.
- Aware of the time-wasting interruptions.
- Preparation of daily Things- to- Do list.
- Periodic review of Workload and taking corrective measures.

### **1. Assessing the universe of works:**

The first and foremost thing in organising works is to have a clear idea of what is to be done in the seat and what is expected performance. The nature of works, its volume, the time horizon, targets, backlog pendency all these aspects need to be clearly understood. Work contents can be analysed by enumerating the independent tasks.

For example, in assessment circles, the major items of work an assessing authority need to attend;

- Granting of Registrations
- Return scrutiny and Assessment of escaped turnover.
- Audit Visit and Audit assessment.
- Utilisation of Crime/Offence files
- Rectification of LAR/ IA Defects
- Utilisation of Data mining Reports
- Disposal of Refund applications
- Street survey and enquiry

- Disposal of Remanded /Modified cases
- Examination of appellate orders.
- CST/KGST Assessment
- Arrear/ Defaulters Follow up
- Disposal of compounding applications
- Office administration

The backlog exist in each segment is to be analysed and identified as part of the works to be attended. The total works mapped out thus form the universe of works and needs proper planning to get it done in time.

## **2. Prioritisation of Works:**

Prioritisation is the cornerstone of good task management. It ensures that the time available is being spent on the most essential activities. Generally we need to do A-B-C analysis. That will give us list of works to be done first. We should also apply 'Pareto's principle' few percentage of works give maximum output. These two guiding principles will enable officers to do prioritization.

From Commissionerate already guidelines have been issued regarding various works during monthly conferences and also through exclusive proceedings and circulars. These need to be taken into consideration for doing proper prioritization and accomplishing them.

## **3. Grouping of Similar/ Complementary works:**

Once the works are prioritized, the next step is to identify the similar/complementary items of works in order to adopt better time management. Multiple work components of complementary nature if grouped and addressed together can bring better result, saving time.

Eg.

- If a dealer's case is pending both in the CR/OR list and Refund applications, both the disposals can be attended in a go and save time.
- Current year scrutiny of returns can also be carried out while disposing CST/KGST Assessments/ assessment relating to previous years.
- Outdoor tasks like arrear follow-up, registration enquiries, new case

surveys etc can be scheduled together to save a lot of time.

#### **4. Delegation to the appropriate levels:**

Delegation is a key management skill that shares the burden to the appropriate lower level. It helps to reduce multitasking and frees up much of the time of assessing authority for priority works. We usually get about 80 percent of the result from 20 percent of the work. Proper delegation enables the assessing authorities to concentrate on the most crucial 20% of the work load so as to generate better result. It also utilises other people's specialist skills and develop a sense of motivation and teamwork among the staff.

It is important that the works are delegated to the appropriate levels with clarity in duties and responsibilities. What are the works that can be delegated and to whom they can be delegated is a matter to be decided independently by assessing the available manpower in each office. A suggestive list is given below;

- KVATIS Invoice data cross verification can be assigned to CTI/Clerk
- C-Form verification and certification done at the clerk/CTI level will make the CST assessment disposal speedy.
- Preliminary scrutiny of PIN cases with KVATIS tools can be assigned to the level of Inspectors.
- Processing of OR cases in respect of unregistered dealers can be entrusted to inspectors.
- Arrear follow-up, street survey, enquiries etc can be delegated to CTI/Clerk level.

#### **5. Deal with Interruptions:**

Time consuming interruptions poses challenge to routine work management. Some interruptions may be outside our control too. The common time consumers appear in the forms of,

- Visitors
- Urgent meetings
- Phone calls
- System failure/ slowdown
- Assisting untrained staff

- Revised targets/ deadlines
- Reports/statistics sought from higher offices.

So an ideal work plan must be flexible enough to adjust with such external interruptions and contingencies. The following pointers may be helpful in managing the time wasting interruptions;

- Entertain visitors who appears to take more time only at prefixed time- insist prior appointment.
- Plan the telephone 'calls-to-make' in advance, jot down the points to discuss and do that in batch at an appropriate time fixed.
- Include in the daily work plan, some tasks that can be done even without the aid of system/equipments.
- Keep the work space systematically arranged and organised to avoid usual 'looking for things', 'waiting for information' etc..which are the highly avoidable time wasters.
- Maintaining a Diary/Hardcopy comprising the essential data of the major dealers will not only serve as a ready reference, but also save time spent for responding to the recurring basic queries from higher office.

#### **6. Preparation of Things- to -Do List:**

**Diary** and **Things-to-Do list** are the two effective scheduling tools that can be used for planning and scheduling the workload in a systematic manner. Diary serves as a reminder of appointments and log of time available and utilised for various items of work. The '*Things-to Do list*' serves as a prioritised list of works to be done during a specified period. It is ideal to make the Things to Do list on daily basis.

We have already identified the prioritized works of the seat. A master database of individual cases in each item of work shall be maintained and updated. For eg; The list of cases selected for scrutiny, Audit Visit, list of Crime files/OR files to be utilised, Refund cases pending etc. These works, having the result potential are to be arranged in the daily *Things- to- Do list* in the order of priority. Write on a sheet of paper what is to be done for the day. Rank these tasks according to the priority for the day and focus on it.

Best time to note the '*things-to-Do*' is at the end of the day, ready for tomorrow. Gather together the tasks outstanding for the day, add new ones for tomorrow and plan the schedule accordingly.

**7. Periodic review of Work load:**

It is important to review whether the works move in the sequence scheduled. If some of the items are found always remaining at the bottom of the pile, the reasons are to be self analysed. To deal with the put-off exercise, best strategy is to focus on the result of work rather than its process.

## **Acknowledgement**

This booklet will give guidance to all to organize the works at their respective level. We need to understand our roles and responsibilities and perform as per the law.

I appreciate the works done by Shri Sunil Kumar C M Inspecting Asst Commissioner (Int) Malapuram and others who have contributed for preparation of this booklet.

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