



## INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT AND MANAGEMENT

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**PERFORMANCE APPRAISAL SYSTEM IN INCOME TAX DEPARTMENT: A CASE STUDY**

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**ABSTRACT**

*Performance appraisal is essential to understand and improve the employee's performance through the human resource development. It was viewed that performance appraisal was useful to decide upon employee promotion/transfer, salary determination and the like. But the recent development in human resources management indicates that performance appraisal is the basis for employee development. Performance appraisal indicates the level of desired performance level, level of actual performance and the gap between these two. The present study is an effort to assess the extent to which the performance appraisal system and its different variables such as Self-review; Identification of development needs; Developing mutual understanding and trust; Facilitating communication; Performance-review and Follow on action are found in the Income Tax Department by using the Mean, Standard deviation, Standard error and 't' test. The study is based on both the primary and secondary data. The paper found that the performance appraisal system is good in the Income Tax Department as perceived by most of the respondents.*

**KEYWORDS**

Mutual understanding, Trust, Facilitating communication, Development needs, Performance-review, Self-review.

**INTRODUCTION**

Performance appraisal refers to how well someone is doing the assigned job. Job evaluation determines how much a job is worth to the organization and, therefore, what range of pay should be assigned to the job. It is a continuous process in every large scale organization. Traditional techniques of performance appraisal are appropriate for the stability and sustainable growth strategies. Similarly, appraisal by the superior is appropriate for these strategies. Modern performance appraisal techniques are suitable for growth strategies like expansion, diversification, joint ventures, mergers and acquisitions. These strategies help the company to meet competition, build competencies, acquire strengths, enhance market share, innovate and create new markets, new products and new technologies. Performance appraisal by the customers, subordinates and peers in addition to the superiors, help the employees to have a feedback from multiple directions, identify their deficiencies and acquire competencies through training and development. In addition, the modern techniques of performance appraisal and 360 degree performance appraisal enhance employee creativity which in turn contributes for the achievement of strategies like new product development, low cost leadership and differentiation strategies.

Performance appraisal is a method of evaluating the behaviour of employees in the work spot, normally including both the quantitative and qualitative aspects of job performance (Carrel and Kuzmits, 1992). Performance here refers to the degree of accomplishment of the tasks that make up an individual's job. It indicates how well an individual is fulfilling the job demands. Often the term is confused with effort, but performance is always measured in terms of results and not efforts. A student, for example, may exert a great deal of effort while preparing for the examination but may manage to get a poor grade. In this case the effort expended is high but performance is low. In order to find out whether an employee is worthy of continued employment or not, and is so, whether he should receive a bonus, a pay rise or promotion, his performance need to be evaluated from time to time (Halloran, 1985). When properly conducted performance appraisals not only let the employee know how well he is performing but should also influence the employee's future level of effort, activities, results and task direction (Byars and Rue, 1984). Under performance appraisal we evaluate not only the performance of a worker but also his potential for development (Beach, 1980).

**REVIEW OF LITERATURE**

Rao (1988) has stated the efforts of several banks in introducing a development oriented performance appraisal system in his paper 'Performance Appraisal System in Banks'. He contends that appraisal alone is not adequate to create a culture of development. Development has to be created through a variety of mechanisms. Moreover, the objectives of performance appraisal need to be defined clearly by the bank. The development oriented performance appraisal should form an integral part of HRD philosophy and HRD system of entire bank. Besides, performance planning should precede appraisal and the purpose of self-appraisal should be clearly understood and used. Luthans (1973) explained the Performance Appraisal system as prevailed in the organisations. It used to be solely a means of differentiating among hourly employees for wage increases, transfers, promotion and lay-off. However, in the recent years, performance appraisals are used not only for the above, but also as a means of communication, motivation and development of all employees in the organisation.

Rao and Rath (1992) feel that performance appraisal system is one of the key HRD instruments to achieve the objective of realising the organisational goal through tapping the individual talent. They admit that the success of an HRD instrument or system depends upon how effectively one implements its process. He emphasises on the continuous nature of the implementation thrust. Since performance appraisal system is a continuous process, having linkages to different human resource sub-systems facilitation, analysis, feed back and review have to be matched and made a cyclic process. They conclude that people generally accept the concept of categorisation. What they often debate about is the criteria used for categorisation. An appraisal system must guarantee fair methods of evaluation on one hand and on the other strategies must be evolved for ensuring fair and effective implementation.

**OBJECTIVES OF THE STUDY**

- To examine the Performance Appraisal System found in Income Tax Department.
- To compare and analyse the opinion of managers on the Performance Appraisal System in Income Tax Department.
- To test statistically whether there is significant difference in the opinion of managers in respect of Performance Appraisal System in Income Tax Department.

**RESEARCH METHODOLOGY**

**UNIVERSE OF THE STUDY:** The Central Board of Direct Taxes (CBDT) is a part of Department of Revenue in the Ministry of Finance of Government of India. On one hand, CBDT provides essential inputs for policy and planning of direct taxes in India, at the same time it is also responsible for administration of direct tax laws through the Income Tax Department. The Central Board of Direct Taxes is a statutory authority functioning under the Central Board of Revenue Act, 1963. The officials of the Board in their ex-officio capacity also function as a Division of the Ministry dealing with matters relating to levy and collection of direct taxes. Thus, the whole Income Tax department of Government of India is the universe of the study.

**SELECTION OF SAMPLE & RESPONDENTS:** This is basically an empirical study about the Performance Appraisal System, based on the perception of employees/officers working in Income Tax department selected for this purpose. Income Tax Department is large one spread over length and breadth of the country. So, we are constrained to limit our study to Haryana Region only.

The sanctioned manpower of the Income-tax Department is 61463 all over India. This includes 10647 Gazetted Officers, 42413 non-gazetted staff and 8403 Peons, etc. There is one Chief Commissioner of Income Tax for the Haryana Region comprising of 5 Commissioners of Income Tax at Rohtak, Hisar, Faridabad, Karnal and Panchkula. Each Commissioner has 3 Ranges headed by Additional Commissioner of Income Tax and each Range has one Assistant Commissioner and 4 Income Tax Officers. Besides, staff in the cadre of Inspectors, Office Superintendent, Senior tax Assistants, Tax Assistants, Stenographers, Daftari and Peons is provided. There is large concentration of manpower / human resources in field offices itself. Our respondents would be officers / employees posted in field offices of Haryana Region only.

**TABLE - 1: TOTAL MANPOWER OF INCOME TAX DEPARTMENT** (As on 31.3.2010)

Offices	Officers	Non Gazetted staff	Sub-staff	Total
Total manpower of Income Tax Offices in Haryana Region under study	149	401	197	747
Total manpower of Income Tax Offices in India	10647	42413	8403	61463

Source: www.incometaxindia.gov.in

**TABLE - 2: SELECTION OF RESPONDENTS**

Offices	Total Respondents	Selected respondents	Percentage
Commissioner's Office	97	22	22.68
Jt./Additional Commissioner's Office	122	19	15.57
Asstt./Dy. Commissioner's Office	130	21	16.15
Income Tax Officer's office	398	76	19.09
<b>Total</b>	<b>747</b>	<b>138</b>	<b>18.47</b>

**TABLE - 3: DISTRIBUTION OF OFFICERS REGARDING PLACEMENT**

Station of Placement	Respondents & Percentage	
	Respondents	%
Stations of Commissioner's Office	22	15.94
Stations of Additional/ Jt. Commissioner's Office	19	13.77
Stations of Asstt./Dy. Commissioner's Office	21	15.22
Stations of Income Tax Officer's office	76	55.07
<b>Total</b>	<b>138</b>	<b>100.00</b>

Table 3 exhibits that there are four categories of Officers posted in Income Tax Offices in Haryana i.e. (i) Stations of Commissioner's Office; (ii) Stations of Additional/Joint Commissioner's Office (iii) Stations of Asstt./Dy. Commissioner's Office (iv) Stations of Income Tax Officer's office.

**TABLE - 4: DISTRIBUTION OF OFFICERS REGARDING HIERARCHY**

Level of Hierarchy	Respondents & Percentage	
	Respondents	%
Higher level of management	3	2.18
Middle level of management	17	12.31
Lower level of management	118	85.51
<b>Total</b>	<b>138</b>	<b>100.00</b>

Table 4 reveals that there are three levels of Hierarchy management in Income Tax Department viz; (i) Lower level of management; (ii) Middle level of management and (iii) Higher level of management. While lower level of management comprises officials of cadre of Dy. Commissioner and below; middle level of management comprises officers of cadre of Joint/ Additional Commissioners and higher level of management consists of Commissioners and Chief Commissioner of Income Tax. There are 3 (2.18%) officers at higher level; 17 (12.31%) officers at middle level and 118 (85.51%) officers/officials at lower level out of total 138 respondents in the Income Tax Department in Haryana Region. So, we have to again satisfy with a lower number of respondents at the level of higher management due to reluctance on their part to share adequate information.

**TABLE - 5: DISTRIBUTION OF OFFICERS REGARDING QUALIFICATION**

Category of Managers	Respondents & Percentage	
	Respondents	%
Upto Graduates	102	73.91
Post Graduates	32	23.19
Professionals	4	2.90
<b>Total</b>	<b>138</b>	<b>100.00</b>

Table 5 exhibits that there are three types of officers according to qualification such as; (i) Graduates & below; (ii) Post graduates and (iii) Professionals like B.E., CA, MBA, CS and ICWA. In Income Tax department, there are upto graduate qualified 102 (73.91%); Post Graduates 32 (23.19%) and Professionals 4 (2.90%) out of total respondents of 138.

**TABLE - 6: DISTRIBUTION OF OFFICERS REGARDING EXPERIENCE**

Category of employees	Respondents & Percentage	
	Respondents	%
Low Experienced	43	31.16
Mediocre Experienced	67	48.55
High Experienced	28	20.29
<b>Total</b>	<b>138</b>	<b>100</b>

Table 6 exhibits that there are three types of officers according to the length of experience in Income Tax Department such as; (i) Low experienced (Below 8 years); (ii) Medium experienced (Between 8-18 years) and (iii) Highly experienced (Above 18 years) personnel. There exists 'Low experienced' 43 (31.16%); 'Mediocre experienced' 67 (48.55%) and 'Highly experienced' 28 (20.29%) out of total 138 respondents.

**DATA COLLECTION:** The study is based on both the types of data viz; primary as well secondary. The secondary data is collected through the memorandum, articles, brochures, annual reports and extracts from the books and website of the Income tax department selected for the study. The primary data is collected through a questionnaire administered on Officers/employees of Income Tax department working in Haryana Region. The said questionnaire instrument was developed by Rao, T.V. However, it applied with slight modifications here and there so that respondents can easily respond to it as well as it can facilitate the analysis work. There are two part of the questionnaire. The first section is for personal information about respondents regarding their age, qualifications, experience, pay scale and hierarchy level etc. in the Income Tax Department.

The second section namely Performance Appraisal is used for assessing the extent to which the performance appraisal system in the organisation is HRD – oriented. An HRD oriented appraisal system promotes participative planning of performance, participative analysis of performance leading to the identification of factors facilitating and hindering performance review, discussions, relatively more objective – assessment through task and target orientation, identification of development needs, more communication, openness mutuality and trust between appraisers and appraisees. The performance appraisal system comprises six variables as: (1) Self-review; (2) Identification of development needs; (3) Developing mutual understanding and trust; (4) Facilitating communication; (5) Performance-review and (6) follow on action.

**SCORING PATTERN:** Each statement has 5 choices on the pattern of Five-Point-Scale.

There are three statements in all in case of Self-review variable. Thus the score below 6 point out that this function is performed 'Ineffectively'; score 6-9 'Effectively' and score above 9 'Highly effectively'.

However, there are four statements in each of the other remaining five variables. Thus the score below 8 shows that the variables are performed 'Ineffectively'; score 8-12 'Effectively' and score above 12 'Highly effectively'.

**TOOLS OF ANALYSIS:** The following statistical tools would be applied for the purpose of analyzing the collected data:

**'t' Test -'t'** Test would be used to determine whether the mean of a sample deviates significantly from the population mean. The value of the 't' – test is calculated as under:

Where

x = The mean of the sample  
u = Populations mean

$$t = \frac{\bar{x} - u}{s} \sqrt{n}$$

n = The sample size

S = The Standard deviation of the sample.

If the calculated value of 't' exceeds the table value at desired level of confidence, this shows that difference between x and u is significant. On the other hand, if the calculated value of 't' is less than the table value at desired level of confidence, the difference between x and u is not statistically significant and hence the sample might have been drawn from a population with mean = u.

In addition to above some other statistical tools such as Mean, Standard deviation, Standard Error and Percentage have also been used in accordance with the requirement of the subject matter and the nature of inference to be drawn.

## DATA ANALYSIS AND FINDINGS

The primary data has been analyzed in Table 7, 8, 9 and 10 on the basis of placement, hierarchy, qualification and experience of the officers/officials of Income Tax department working in Haryana Region.

### PLACEMENT BASED ANALYSIS

Table 7 exhibits mean score values along with SD, SE and 't' values in respect of six variables explained beginning with, according to the placement of the officers/officials of Income Tax Department i.e. (i) Commissioner's Office; (ii) Jt. /Additional Commissioner's Office; (iii) Asstt./Dy. Commissioner's Office and (iv) Income Tax Officer's office. In respect of Self Review variables, the mean values along with 't' values are 6.29(t-.76); 6.02(t-.34); 6.23(t-.14) and 6.09(t-.64) for the Commissioner's office, Jt./Additional Commissioner's Office, Asstt./Dy. Commissioner's Office and Income Tax Officer's office respectively.

The mean values indicate that this function is performed effectively in the Income Tax Department as perceived by the officers of all the four categories. The 't' values show that the mean score value for the personnel of all the four group do not differ from the grand mean value. So, the 'Self review' function of performance appraisal is done effectively in the Income Tax Department as viewed by officers of all the four categories. However, there is still room for improvement i.e. of being highly effective in this regard. This is good that the perceptions of personnel of all the four categories are in conformity with that of population as witnessed by 't' values.

In connection with Identification of Development Needs variable, the mean score values along with 't' values are 7.97 (t-2.76); 7.51(t-.61); 6.45(t-.51) and 6.18(t-2.09) for the officers of the four classes respectively. The mean values show that this function is discharged effectively in the Income Tax Department as perceived by officers of Commissioner's office. However, the function is performed ineffectively as viewed by the Jt. /Additional Commissioner's Office, Asstt. /Dy. Commissioner's Office and Income Tax Officer's office. The 't' values indicate that the mean score value pertaining to the officers of Jt. /Additional Commissioner's Office and Asstt. /Dy. Commissioner's Office does not differ from the grand mean value. However, the mean score value for the officers of Commissioner's office and Income Tax Officer's office differs from the grand mean value. So, the Income Tax Department should take necessary steps to make the performance-appraisal-system helpful in identifying the development for needs of individuals. Also the opinions of officers of Commissioner's office and Income Tax Officer's office differ from that of population as 't' values prove.

In respect of variable of Developing Mutual Understanding & Trust, the values along with 't' values are 6.93(t-2.21); 6.24(t-.43); 5.26(t-1.06) and 5.76(t-2.01) for the officers of Commissioner's office, Jt./Additional Commissioner's Office, Asstt./Dy. Commissioner's Office and Income Tax Officer's office respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as viewed by the officers of all the four categories. The 't' values show that the mean score value for the Jt. /Additional Commissioner's Office, Asstt. /Dy. Commissioner's Office does not differ from the grand mean value. However, the mean score value pertaining to the officers of Commissioner's office and Income Tax Officer's office differs from the grand mean value. Thus, this function is done ineffectively in the Income Tax Department as viewed by the officers of all the four groups. So, there is need to make the performance-appraisal-system helpful for developing mutual understanding and trust amongst employees of the Income Tax Department. The Income Tax Department will have to make serious efforts in this regard. It is bit disturbing that the views of officers of Commissioner's office and Income Tax Officer's office are not in harmony with that of population as proved by 't' values.

In regard of Facilitating Communication variable, the mean values along with 't' values are 6.85(t-3.26); 6.34(t-.54); 4.53(t-2.09) and 5.01(t-3.19) for the four classes of officers respectively. The mean value shows that this function is discharged ineffectively in the Income Tax Department as viewed by all the four categories of personnel. The 't' values show that the mean score value for the officers of Commissioner's office, Asstt./Dy. Commissioner's Office and Income Tax Officer's office differs from the grand mean value. However, the mean score value pertaining to the officers of Jt. /Additional Commissioner's Office does not differ from the grand mean value. Thus, this function is discharged ineffectively in the Income Tax Department as viewed by officers of all the four categories. So, much more is to be done to make the performance-appraisal-system useful for facilitating communication in the Income Tax Department. Also the



perception of officers of Commissioner's office, Asstt. /Dy. Commissioner's Office and Income Tax Officer's office is not in agreement with that of population as witnessed by 't' values.

In respect of Performance Review variable, the mean along with 't' values are 6.08(t-3.42); 4.83(t-1.09); 4.67(t-1.24) and 4.67(t-3.02) for the four groups of officers respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as perceived by the officers of all the four segments. The 't' values indicate that the mean score value pertaining to the officers of two groups i.e. officers of Commissioner's office and Income Tax Officer's office differs from the grand mean value. However, the mean score value for other two segments viz. Jt./Additional Commissioner's Office, Asstt./Dy. Commissioner's Office does not differ from the grand mean value. Thus, the function, 'Performance review' is done ineffectively in the Income Tax Department as viewed by the officers of all the four groups. So, Income Tax Department should take necessary steps to improve performance-review-aspect of performance appraisal. It is also a matter of concern that the views of Commissioner's office and Income Tax Officer's office are not in conformity with that of population as witnessed by 't' values.

In regard of Follow action variable, the mean values along with 't' values are 7.98(t-4.02); 6.07(t-.50); 5.03(t-2.64) and 5.12(t-5.32) for the Commissioner's office, Jt./Additional Commissioner's Office, Asstt./Dy. Commissioner's Office and Income Tax Officer's office respectively. The mean values indicate that this function is discharged effectively in the Income Tax Department as viewed by the officers of Commissioner's office. However, the function is performed ineffectively as perceived by the personnel of Jt. /Additional Commissioner's Office, Asstt. /Dy. Commissioner's Office and Income Tax Officer's office. The 't' values show that the mean score value for the officers of Jt. /Additional Commissioner's Office does not differ from the grand mean value. However, the mean score value pertaining to the officers of Commissioner's office, Asstt./Dy. Commissioner's Office and Income Tax Officer's office differs from the grand mean value. So, Income Tax Department should make all efforts to strengthen the follow on action aspect of performance appraisal in the organisation. It is also a matter of concern that the views of officers of Commissioner's office, Asstt. /Dy. Commissioner's Office and Income Tax Officer's office differ from that of population as 't' values prove. The Income Tax Department will have to make serious efforts in this regard. It is bit disturbing that the views of officers of Commissioner's office and Income Tax Officer's office are not in harmony with that of population as proved by 't' values.

#### HIERARCHY BASED ANALYSIS

Table 8 reveals the mean score values along with SD, SE and 't' values regarding six variables explained beginning with, according to the Hierarchy level viz. (i) Lower level; (ii) Middle level and (iii) Higher level of management. In regard of variable No. 1, the mean values along with 't' values are 6.13(t-1.49); 6.69(t-2.41) and 6.59(t-.32) for the lower, middle and higher level of management respectively. The mean values indicate that this function is discharged effectively in the Income Tax Department as perceived by the officers of all the three categories. The 't' values show that the mean score value for the lower and higher level of management does not differ from the grand mean value. However, the mean score value pertaining the middle level of management differs from the grand mean value. Thus, the 'Self review' function of performance appraisal is done effectively in the Income Tax Department as viewed by the officers of all the three categories. But none is of the opinion that the function is discharged in highly effective manner. So there is still room for improvement i.e. of high effectiveness in this regard. Also the views of middle level of management only are not in conformity with that of population as proved by 't' value.

In connection with variable No. 2, the mean score values along with 't' values are 6.42(t-2.54); 8.17(t-3.78) and 9.74(t-2.01) for the three categories of personnel respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as viewed by the personnel of lower level. However, the function is done effectively as perceived by the two other categories i.e. middle level and higher level of management. The 't' values indicate that the mean score value pertaining to the personnel of all the three groups differs from the grand mean value. So, Income Tax Department needs to do much more to make performance appraisal system helpful in identifying development needs of individuals. It is bit disturbing that the opinion of all the three groups of officers differs from that of population as witnessed by 't' values.

In regard of variable No. 3, the mean values along with 't' values are 6.24(t-1.25); 7.20(t-1.75) and 8.04(t-1.37) for the three classes of officers respectively. The mean values show that this function is discharged ineffectively in the Income Tax Department as viewed by lower and middle level of management. However, the function is performing effectively as perceived by the officers of higher level of management. The 't' values indicate that the mean score value for each level of hierarchy does not differ from the grand mean value. So, the Income Tax Department should take serious steps to see that performance appraisal can be made instrumental for developing mutual understanding and trustworthy amongst employees. It is satisfying that the opinions of all the three categories of officers are in harmony with that of population as evident by 't' values.

In respect of variable No. 4, the mean values along with 't' values are 5.81(t-1.44); 6.34(t-1.87) and 8.03(t-2.57) for the three groups of officers respectively. The mean values indicate that this function is done ineffectively in the Income Tax Department perceived by the officers of lower and middle level. However, the function is done effectively as viewed by officers of higher level. The 't' values show that the mean score value pertaining to lower and middle level of management does not differ from the grand mean value. However, the mean score value for other officers of higher level are differs from the grand mean value. So, the Income Tax Department would have to travel a long distance in order to improve performance appraisal that can be helpful for facilitating communication in the organisation. It is good that the views of lower and middle level of management are in conformity with that of population as proved by 't' values.

In respect of variable No. 5, the mean values along with 't' values are 5.27(t-1.96); 6.67(t-2.81) and 7.21(t-1.78) for the lower, middle and higher level of management respectively. The mean values indicate that this function is discharged ineffectively in the organisation as viewed by the managers of all the three categories. The 't' values show that the mean score value for the managers of lower and higher level do not differs from the grand mean value. However, the mean score value pertaining to the officers of higher level differs from the grand mean value. Thus, the Income Tax Department should take necessary steps to improve performance review aspect of performance appraisal in the organisation. It is convincing that the opinion of lower and higher level of management is in agreement with that of population as witnessed by 't' values.

In connection with variable No. 6, the mean values along with 't' values are 5.76(t-1.79); 6.78(t-2.30) and 8.07(t-2.27) for the officers of three hierarchy level respectively. The mean values indicate that this function of performance appraisal is discharged ineffectively in the Income Tax Department as perceived by the officers of lower and middle level of management. However, the function is performed effectively as viewed by the officers of higher level. The 't' values show that the mean score value for the other two categories of officers i.e. lower and higher level differs from the grand mean value. Thus, the 'Follow on action' function of performance appraisal is discharged ineffectively in the Income Tax Department as perceived by the officers of lower and middle level. However, the officers of higher level consider that the function is done effectively in this regard. But none consider it to be highly effective. The follow on action constitutes an important ingredient of any performance appraisal system. So, Income Tax Department should take all the necessary steps to strengthen this aspect of performance appraisal in the organisation. It is bit disturbing that the perception of middle and higher level of management is in contrast with that of population as proved by 't' values.

#### QUALIFICATION BASED ANALYSIS

Table 9 deficits the mean score values along with SD, SE and 't' values in regard of six variables explaining to begin with, according to the qualification of officers/officials of the Income Tax Department viz. (i) Upto Graduates ; (ii) Post Graduates and (iii) Professionals like B.E., B.Tech., MBA, CA, ICWA, CS etc.. In regard of variable No. 1, the mean values along with 't' values are 5.81(t-1.73); 6.53(t-.65) and 6.50(t-.91) for the three groups of officials/officers respectively. The mean values indicate that this function is discharged ineffectively in the Income Tax Department viewed by the personnel of group (i). However, the function is performed effectively as perceived by the personnel of class (ii) and (iii). The 't' values show that the mean score value pertaining to the officers of all the three classes does not differ from the grand mean value. Thus, there is still room for improvement viz; to be highly effective in this regard. It is satisfying that the opinion of all the three categories of managers is in conformity with that of population as evidenced by 't' values.

In respect of variable No. 2, the mean values along with 't' values are 6.77(t-2.01); 8.09(t-1.03) and 8.04(t-.92) for the three classes of managers respectively. The mean values indicate that this function is discharged ineffectively in the organisation as viewed by the first category of officers. However, the function is performed effectively as perceived by the officers of other two categories. The 't' values show that the mean score value pertaining to the personnel of I and II

category differs from the grand mean value. However, the mean score value for the managers of category (iii) does not differ from the grand mean value. So, Income Tax Department should take necessary steps to make the performance appraisal system helpful for identifying development needed for individuals. It is bit disturbing that the views of I and II category of personnel are in conflict with that of population as evident by 't' values.

In regard of variable No. 3, the mean values along with 't' values are 5.74(t-2.78); 6.56(t-.48) and 8.01(t-3.10) for the managers of three categories respectively. The mean values indicate that this function is discharged ineffectively in the organisation as viewed by the officers of group (i) and (ii). However, the function is performed effectively as perceived by the III category of officers. The 't' values indicate that the officers of class (i) and (iii) differ from the grand mean value. However, the mean score value for the personnel of II category does not differ from the grand mean value. So, Income Tax Department should take necessary steps to make the performance appraisal system instrumental for developing mutual understanding and trustworthy amongst employees. Also the views of first and third categories of officers are not in harmony with that of population as 't' values prove.

In respect of variable No. 4, the mean score values along with 't' values are 6.03(t-3.31); 8.09(t-2.79) and 6.73(t-.85) for the three groups of personnel respectively. The mean values indicate that this function is discharged ineffectively in the organisation as viewed by the officers of group (i) and (iii). However, the function is performed effectively as perceived by the II category of officers. The 't' values show that the mean score value pertaining to the first and second class of officers differs from the grand mean value. However, the mean score value for class (iii) personnel does not differ from the grand mean value. So, Income Tax Department should take steps necessary to make the performance appraisal system helpful for facilitating communication in the organisation. It is a matter of concern that the opinion of first and second categories of officers differs from that of population as proved by 't' values.

In connection with variable No. 5, the mean score values along with 't' values are 5.34(t-1.96); 6.37(t-.77) and 6.49(t-.63) for the three categories of officers respectively. The mean score values indicate that this function is discharged ineffectively in the Income Tax Department as viewed by all the three category of personnel. The 't' values indicate that the mean score value for all the three classes of personnel does not differ from the grand mean value. Thus, the 'Performance-review' aspect of performance appraisal is highly lacking in the organisation as viewed by all the three groups of officers. It can be emphatically said that performance review constitutes an important component of performance appraisal. So, undoubtedly Income Tax Department should take serious steps in order to strengthen the performance review aspect of performance appraisal. It is convincing that the views of all the three categories of officers are in perfect agreement with that of population as evident by 't' values.

In respect of variable No. 6, the mean values along with 't' values are 6.18(t-2.07); 7.01(t-.27) and 8.02(t-2.19) for the three groups of personnel respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as perceived by the officers of group (i) and (ii). However, the Job is done effectively as perceived by the III groups of officers. The 't' values indicate that the mean score value pertaining to the officers of group (i) and (iii) differs from the grand mean value. However, the mean score value for the officers of II group does not differ from the grand mean value. So, the Income Tax Department would have to make extra efforts in order to develop the follow on action system of performance appraisal. It is also disturbing that the opinion of first and third categories of officers differs from that of population as witnessed by 't' values.

#### EXPERIENCE BASED ANALYSIS

Table 10 exhibits the mean score values along with SD, SE and 't' values in regard of six variable explanation to begin with, according to the length of experience of officers of Income Tax Department viz, (i) Low experienced (Below 8 years); (ii) Medium experienced (Between 8-18 years) and (iii) Highly experienced (Above 18 years) personnel. In regard of variable No. 1, the mean values along with 't' values are 5.32(t-2.54); 6.07(t-.31); 6.80(t-2.71) for the three categories of officers respectively. The mean value indicates that this function is discharged ineffectively in the Income Tax Department as viewed by the officers of first category. However, this task is performing effectively as perceived by the officers of other two categories. The 't' values show that the mean score value pertaining to officers of first and third category differs from the grand mean value. However, the mean score value for the II category of officers does not differ from the grand mean value. So there is still scope for further improvement in this regard. It is also a matter of concern that the opinion of first and third category of officers is not in agreement with that of population as proved by 't' values.

In respect of variable No. 2, the mean score values along with 't' values are 6.17(t-2.09); 7.09(t-.27) and 8.05(t-2.61) for the three groups of officers respectively. The mean values show that this function is performed ineffectively in the Income Tax Department as perceived by the first and second groups of officers. However, the function is discharging effectively as viewed by the personnel of group (iii). The 't' values indicate that the mean score value for officers of class (i) and (iii) differs from the grand mean value. However, the mean score value pertaining to the officers of II category does not differ from the grand mean value. So, Income Tax Department should take all the steps necessary to make the performance-appraisal-system useful to identify developing needs of individuals. It is also worth nothing that the views of first and third categories of officers differ from that of population as evident by 't' values. In regard of variable No. 3, the mean values along with 't' values are 5.42(t-2.39); 6.24(t-.12) and 6.87(t-1.81) for the officers of three groups respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as perceived by all the three categories of officers. The 't' values show that the mean score value for first group of officers differs from the grand mean value. However, the mean score value pertaining to the officers of group (ii) and (iii) does not differ from the grand mean value. Thus, this aspect is ineffective in the Income Tax Department as viewed by the personnel of all the three categories. So, Income Tax Department will have to make all efforts in order to turn the performance appraisal system as an important tool for developing mutual understanding and trustworthy among employees. It is satisfying that the perception of II and III category of officers is in conformity with that of population as witnessed by 't' values.

In respect of variable No. 4, the mean score values along with 't' values are 5.71(t-1.83); 6.30(t-.18) and 6.78(t-1.65) for the three classes of officers respectively. The mean values indicate that this function is discharged ineffectively in the organisation viewed by all the three groups of officers. The 't' values show that the mean score value pertaining to the officers of all the three categories do not differ from the grand mean value. Thus, this aspect is done ineffectively in the organisation as viewed by the officers of all the three categories. So, Income Tax Department should take steps necessary to make the performance appraisal system instrumental for facilitating communication in the organisation. It is satisfying that the opinion of all the three classes of officers match with that of population as 't' values prove.

In respect of variable No 5, the mean values along with 't' values are 4.23(t-2.54); 5.81(t-.20) and 6.48(t-1.87) for the three classes of officers respectively. The mean values indicate that this function is performed ineffectively in the Income Tax Department as viewed by all the three categories of officers. The 't' values reveal that the mean score value for I group of officers only differs while of the II and III groups of officers does not differ from the grand mean value. Thus, there is harmony of views among three categories of officers that 'Performance review' aspect of performance appraisal is lacking in the organisation. Obviously, the Income Tax Department will have to make serious efforts to strengthen performance revival ingredient of performance appraisal. It is convincing that the views of second and third categories of officers are in agreement with that of population as evident by 't' values.

In regard of variable No. 6, the mean score values along with 't' values are 5.64(t-3.55); 6.87(t-0.08) and 8.01(t-2.86) for the officers of three categories respectively. The mean values exhibit that this function is performed ineffectively in the Income Tax Department as viewed by officers of class (i) and (ii). However, this job is done effectively as perceived by III category of officers. The 't' values reveal that the mean score value pertaining to the I and III groups of officers differ from the grand mean value. However, the mean score value for II class of officers does not differ from the grand mean value.

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**TABLES**

**TABLE – 7: PLACEMENT BASED ANALYSIS**  
**MEAN & STANDARD DEVIATION OF PERFORMANCE APPRAISAL IN INCOME TAX DEPARTMENT** Alongwith 't' values

Variables	Commissioner Office				Addl. Commissioner Office				Dy. Commissioner Office				ITO's office				Grand Mean Value
	Mean	S.D.	S.E.	't' Value	Mean	S.D.	S.E.	't' Value	Mean	S.D.	S.E.	't' Value	Mean	S.D.	S.E.	't' Value	
I. Self Review	6.29	2.47	.17	0.76	6.02	2.89	.60	0.34	6.23	2.67	.63	0.14	6.09	3.04	.26	0.64	6.17
II. Identification of Development needs	7.97	3.87	.30	2.76**	7.51	3.54	.73	0.61	6.45	2.31	.54	0.51	6.18	4.28	.40	2.09*	7.01
III. Developing mutual understanding and Trust	6.93	3.22	.27	2.21*	6.24	3.47	.72	0.43	5.26	2.75	.63	1.06	5.76	3.78	.34	2.01*	6.52
IV. Facilitating Communication.	6.85	3.13	.23	3.26**	6.34	3.31	.71	0.54	4.53	2.62	.63	2.09*	5.01	3.26	.30	3.19**	6.01
V. Performance Review	6.08	3.32	.24	3.42**	4.83	3.19	.65	1.09	4.67	2.51	.60	1.24	4.67	3.61	.31	3.02**	5.43
VI. Follow Action	7.98	3.87	.29	4.02**	6.07	3.77	.78	0.50	5.03	2.36	.57	2.64	5.12	2.65	.25	5.32**	6.14

Sources: Compile from the questionnaire

\* Significant at 1 % level (1.96)

\*\* Significant at 5 % level (2.54)

**TABLE – 8: HIERARCHY BASED ANALYSIS**  
**MEAN & STANDARD DEVIATION OF PERFORMANCE APPRAISAL IN INCOME TAX DEPARTMENT** Alongwith 't' values

Variable	Lower level of Management				Middle level of Management				Higher level of Management				Grand Mean Values
	Mean	SD	SE	't' Values	Mean	SD	SE	't' Values	Mean	SD	SE	't' Values	
1 Self Review	6.13	2.99	.22	1.49	6.69	2.23	.21	2.41*	6.59	3.10	.92	.32	6.29
2 Identification of Development needs	6.42	3.83	.26	2.54**	8.17	2.77	.25	3.78**	9.74	3.84	1.22	2.01*	7.01
3 Developing mutual understanding and Trust	6.24	3.87	.25	1.25	7.20	3.10	.27	1.75	8.04	3.01	.90	1.37	6.57
4 Facilitating Communication.	5.81	3.62	.24	1.44	6.34	3.02	.29	1.87	8.03	3.04	.62	2.57**	6.13
5 Performance Review	5.27	3.76	.25	1.96*	6.67	3.01	.30	2.81**	7.21	2.34	.70	1.78	6.00
6 Follow Action	5.76	3.39	.23	1.79	6.78	2.79	.26	2.30*	8.07	2.58	.78	2.27*	6.12

Sources: Compile from the questionnaire

\* Significant at 1 % level (1.96)

\*\* Significant at 5 % level (2.54)

**TABLE -9: QUALIFICATION BASED ANALYSIS**  
**MEAN & STANDARD DEVIATION OF PERFORMANCE APPRAISAL IN INCOME TAX DEPARTMENT** Alongwith 't' values

Variable	Upto Graduate				Postgraduate				Professional				Grand Mean Values
	Mean	SD	SE	't' Values	Mean	SD	SE	't' Values	Mean	SD	SE	't' Values	
1 Self Review	5.81	2.79	.31	1.73	6.53	2.46	.26	.65	6.50	2.78	.29	.91	6.31
2 Identification of Development needs	6.77	3.60	.37	2.01*	8.09	3.43	.30	1.03	8.04	3.31	.32	.92	7.71
3 Developing mutual understanding and Trust	5.74	3.30	.37	2.78**	6.56	3.50	.33	.48	8.01	3.52	.33	3.10**	6.74
4 Facilitating Communication.	6.03	3.34	.36	3.31**	8.09	3.78	.32	2.79**	6.73	3.42	.34	.85	6.97
5 Performance Review	5.34	3.67	.37	1.96*	6.37	3.60	.31	.77	6.49	4.31	.41	.63	6.18
6 Follow Action	6.18	3.46	.32	2.07*	7.01	3.41	.34	.27	8.02	3.90	.38	2.19*	7.03

Sources: Compile from the questionnaire

\* Significant at 1 % level (1.96)

\*\* Significant at 5 % level (2.54)

**TABLE – 10: EXPERIENCE BASED ANALYSIS**  
**MEAN & STANDARD DEVIATION OF PERFORMANCE APPRAISAL IN INCOME TAX DEPARTMENT** Alongwith 't' values

Variable	Low Experienced				Medium Experienced				Highly Experienced				Grand Mean Values
	AV	SD	SE	't' Values	AV	SD	SE	't' Values	AV	SD	SE	't' Values	
1 Self Review	5.32	2.70	.27	2.54**	6.07	2.91	.26	.31	6.80	2.73	.27	2.71**	6.11
2 Identification of Development needs	6.17	3.57	.37	2.09*	7.09	3.74	.33	.27	8.05	3.32	.33	2.61**	7.02
3 Developing mutual understanding and Trust	5.42	3.12	.34	2.39*	6.24	3.73	.32	.12	6.87	3.41	.32	1.81	6.21
4 Facilitating Communication.	5.71	3.02	.31	1.83	6.30	3.51	.33	.18	6.78	3.27	.34	1.65	6.28
5 Performance Review	4.23	3.21	.30	2.54**	5.81	3.54	.31	.20	6.48	3.64	.35	1.87	5.79
6 Follow Action	5.64	3.29	.34	3.55**	6.87	3.09	.30	.08	8.01	3.78	.34	2.86**	6.74

SOURCES: COMPILE FROM THE QUESTIONNAIRE

\* Significant at 1 % level (1.96)

\*\* Significant at 5 % level (2.54)

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