

*Report On Minimum Government  
Maximum Governance A Taxation  
Perspective*

*Sub Group I of Phase-IV Gr. II*

*Sandeep Puri*

*Rajesh Mishra*

*Ramesh Chandra*

*Anand Kumar*

*Ishtikar Beg*

*Vinod Gehlot*

“IDEALLY, GOVERNMENT SHOULD COLLECT TAXES LIKE HONEYBEE, WHICH SUCKS JUST THE RIGHT AMOUNT OF HONEY FROM THE FLOWER SO THAT BOTH CAN SURVIVE”.

-ARTHASHASTRA.

# *MDEX*

*Minimum Government*

*Maximum Governance*

*A Taxation Perspective*

TOPIC	Page NO.
OVERVIEW	4
E Governance	6-10
World Over Models Followed	11-12
Initiatives of Ministry Of Finance	13-23
Suggestions	24

Power Point Presentation in separate file

## AN OVERVIEW ON MINIMUM GOVERNMENT MAXIMUM GOVERNANCE

The real aspect of maximum governance is difficult to pin down. However, in common usage, it is a major indicator of the governance and its accountability. But if we think that increasing or reducing the size of government will lead to the better performance governance, then the main problem still need our attention. There has been a widely-accepted metric for measuring a government size, by calculating the ratio of public expenditure to GDP. Using this metric, many European as well as American nationals are exceeding their public expenditure by 50% more than their real GDP. Also, many affluent Scandinavian countries, are often seen as models of good having expenditure GDP ratio close to 60%.

On the other hand, major developed Asian countries like Japan (42%) and South Korea (30%) have much smaller governments. In contrast to this, India (27%) is way below. Over the year, size of Indian government has hardly got doubled while its real GDP has grown by 15 folds. One of the contributing factor that explains this major gap between European or Latin American and Asians countries is the benefaction of substantial welfare payments that has increased the public expenditure of the former. Also limited social safety nets in Asian countries like India is another factor which has added to the pain.

But, the recent study published in a major international journal shows that the developing countries tend to have much smaller government than many developed nations. Also, several studies on gauging the sizes of various government worldwide have explained an inverse relationship between size and economics growth in the developed countries. Hence, there is, as such, no consensus on the link between economic growth and government size. Many Scandinavian countries have contributed in expanding their size of government in the last decade, while achieving significant GDP growth rate that exceeded the growth rates of many other countries with smaller governments.

For example, throughout the 20th century United States government has grown in size and yet its professionalism and growth record GDP are still *indisputable*.

But we must also understand the fact that countries, over the period of time, have expanded the scope of their government in order to respond to the external pressures without contributing much in the public welfare and waste management. The slow progress of public-private partnerships in India itself indicates that it would not be consider as a hub of attracting private sector to invest in very long-term and high-risk profile sectors. Since, most of the developing countries have a shorter term viewpoint and invariably very limited government budget spending and functions.

Because of this, more public finances and support from government are planned for. Governments have become the prime investors here. Therefore, we find government size is growing in many developing countries. Moreover, size can also be reduced by getting external agents to provide public services within a national. Many citizen centres runs by various private sectors can provide varied public services like e-governance and help in reducing the burden on government. But for these initiatives, governments need to be smart and should design an efficient systems. The focus of the government should be on improving the functioning rather than its size. Government size also may grows for many other reasons such as expanding the reach of essential services to the general public like food, water, infrastructure, etc.

# *E Governance*

Most Governments across the Globe are leaning more and more on e government strategies to deliver services and goods. These platforms also act as a bridge between local and central government.

A working E Governance structure is broadly based upon a frame work matrix. On this frame work strategies are developed for individual services to be provided to the citizens. The framework is called strategic framework of e-government and is divided into various sector specific modules.

Governments all around the world are heavily investing towards the implementation of e -government to improve services to citizens and reduce costs. With the help of Information and Communication Technology (ICT), the governments can increase efficiency of their operations and can carry out their administrative operations smoothly. Keeping this fact in mind we thought to carry outresearch identifying the models for international best practices in e government. This paper offers a comparative study of three models and frameworks concerning the development of best practices in e government.

## INTRODUCTION

The advancement in Information and Communication Technology (ICT) has affected our relation with people, businesses and more recently with governments. The Introduction of ICT's has changed the way governments interact with its citizens and has led to development of a world phenomenon called e government. E-government involves the use of the ICT to facilitate an efficient, speedy and transparent process of providing information to the public and to carry out administration activities.

## **The definition of E -government according to World Bank is**

“E-government refers to the use by government agencies of information technologies like wide area network, the internet and mobile computing that have the ability to transform relations with citizens, businesses, and other arms of government”

E-government uses information and communication technologies to promote more efficient and effective government, facilitate more accessible government services, allow greater public access to information and make government more accountable to citizens. The modern information technology services like the internet, mobile communication, wireless devices and a mix of other technologies are used to implement e government solutions. The main aim of e government is to provide an easier access to information and services by using the modern technologies as well as facilitate better communication between different arms of the government.

## **There are two extremely important criteria's for a successful e government**

### A. 24 x 7 Availability:

The E -government services and transactions have to be available 24 hours a day, 7 days a week. A user should be able to access an e government service any time he wishes. This enables user to access services outside office hours.

### B. Accessibility:





Any e government initiative is critically dependent on accessibility of its services. If a particular service is not available to its intended target user, it will not be successful and will ultimately fail.

## **STAGES OF E GOVERNANCE**

In order to accomplish e government initiatives, there must be a phased approach applied to the infrastructure development which transforms an initial e-government initiative into final desired service [4]. E -governments all around the

world have different objectives and follow different models for e -government development. The advantage of having a phased approach is that the success of each e government initiative can be calculated and the possible errors and pitfalls of the initiative can be rectified.

Generally speaking, there are four stages of e -government which in most cases follow each other:

-  Presence on Web
-  Interaction between Citizen and Government
-  Complete Transaction over Web
-  Integration of Services

### Presence on the Web:

The first stage on any e government is marked by its presence on the web which acts as a common place for distributing information to the public. It is the most basic part of any e governance system and has limited capabilities. An example of this stage can be a government website which provides only information but has no interaction capabilities

### Interaction between Citizen and Governments:

This second stage is marked by the presence of an interactive web interface where some kind of communication occurs between government and its citizens through the web. The objective of this stage is to automate government functions, which may include simple task of downloading forms of e mailing to the concerned authority [6].



## Complete Transaction over Web:

This stage involves transaction between a citizen and government being completed over the internet. This stage is fairly complex and enables citizens to complete entire tasks at any time either day or night [6]. Payment of bills & taxes can be attributed to this stage.

## Integration of services:

This is the highest level of any e government where technology is utilized to its full potential. This stage determines how e government functions are introduced, organized and carried out. In this stage, various government departments share information among each other and also offer services to the citizens online.

 Vision

 Strategic objectives


 Users

 Delivery modes

 Guiding principles

 Channels

 Priority area

 Major initiatives

 Infrastructure

 Organisation

 Guidelines

## **The framework is further divided into two parts:**

### **Front Office:**

Deals with following modules of the framework; Vision, Strategic objectives, Users, Delivery modes, Guiding principles, Channels,

### **Back Office:**

Deals with the remaining modules of Priority area, Major initiatives, Infrastructure, Organisation, Guidelines.

### **Constant Evolution:**

A system should have an ever increasing efficiency of the system for dissemination of the information, delivery of services and assisting in public decision making. A best practice is a standardized technique, method or a process that has proven themselves to accomplish tasks over a period of time.

The UN defines a best practice as successful initiatives towards improving people's standard of life. A best practice originates as a result of effective partnership between public and private entities and is socially and culturally self-sufficient. Governments all around the world are striving to deliver high-quality services with the help of already established best practices in both public and private sectors

## **Six pillars are suggested for ever improving any matrix put up:**

Constant focus on improvement in quality, costs and delivery of the e -government services.

Closer interaction with the citizens.

Closer interaction within the service providers.

Increased and effective use of technology.

Greater flexibility and Less hierarchical organization.

Promoting continuous learning, teamwork, participation and flexibility.

# MAJOR COUNTRIES USING E GOVERNANCE MODELS

	Summary	Information Flow	Countries
1	<p>Called as “Variety and best practice (VBP) model”.</p> <p>Based on software engineering concepts of UML and Use cases.</p>	<p>Each operation can be viewed as a sub part of other operation</p> <p>Each sub operation Receives input from some other operation</p>	United Kingdom
2	<p>Called as “CIVIC IDEA”</p> <p>Citizen Centric Model</p> <p>Simple and effective tools for executing e government strategies</p> <p>A standardised best practice can act as a template for other e government services</p> <p>Using standardised technology which are operational with other systems</p>	<p>Hierarchal model; completion of one stage provides a way for next Step.</p>	United Arab Emirates
3	<p>Called as “Strategic framework of e-government ”</p> <p>Can act as a Generic</p>	<p>Two way communication at each module of the</p>	<p>Australia; Belgium; Denmark; Austria; Japan; Finland; France; Canada;</p>

<p>framework for any e government strategy</p> <p>Individual service to the citizen</p> <p>Subdivided into Front office and back office which contain framework modules</p>	<p>framework</p>	<p>Germany; Korea; Singapore; Jordan; Egypt; UK <b>India</b>; New Zealand; USA; Malaysia; Brazil</p>
---	------------------	--

**OVERVIEW OF**  
**FACILITATION MEASURES**  
**UNDERTAKEN BY FINANCE**  
**MINISTRY**  
**FOR MINIMUM GOVERNMENT**  
**MAXIMUM GOVERNANCE**

## 1. **INDUSTRY AND TRADE FACILITATION MEASURES :**

### **Direct Taxes:**

#### **A. Promotion of growth, investment, manufacturing and job creation .**

- Investment allowance at the rate of 15 percent to a manufacturing company that invests more than Rs 25 crore in any year in new plant and machinery.
- 10 year tax holiday extended to the undertakings which begin generation, distribution and transmission of power by 31.03.2017.
- Conducive tax regime for Infrastructure Investment Trusts and Real Estate Investment Trusts to be set up in accordance with regulations of the Securities and Exchange Board of India.
- Accelerated depreciation on wind power projects has been restored.
- Concessional rate of 15 percent on foreign dividends without any sunset date to be continued.
- The eligible date of borrowing in foreign currency extended from 30.06.2015 to 30.06.2017 for a concessional tax rate of 5 percent on interest payments. Tax incentive extended to all types of bonds instead of only infrastructure bonds.

#### **B. Tax clarity and Dispute Resolution.**

- Introduction of a “Roll Back” provision in the Advanced Pricing Agreement (APA) scheme so that an APA entered into for future transactions is also applicable to international transactions undertaken in previous four years in specified circumstances.
- Introduction of range concept for determination of arm’s length price in transfer pricing regulations.
- To allow use of multiple year data for comparability analysis under transfer pricing regulations.
- Resident taxpayers enabled to obtain an advance ruling in respect of their income tax liability above a defined threshold.
- The scope of the Income-tax Settlement Commission enlarged.
- High Level Committee has been set up to interact with trade and industry on a regular basis and ascertain areas where clarity in tax laws is required.
- First bilateral APA has been approved and it is likely to be signed shortly.

### **C. Non-adversarial tax regime**

In furtherance of its objective to improve the efficiency and equity of the tax system and to promote voluntary compliance, the emphasis of the government has been for providing a non-adversarial tax regime. Accordingly, the Central Board of Direct Taxes has issued detailed instructions to its field formations to ensure that the dignity of the taxpayers is respected while dealing with them, no frivolous demands are raised and no unnecessary litigation is continued.

### **INDIRECT TAXES:**

#### **Introduction of the Constitutional Amendment Bill for the implementation of the Goods and Services Tax (GST):**

The Constitution (122<sup>nd</sup> Amendment) Bill, 2014, has recently been introduced in the Parliament which seeks to pave the way for the implementation of the Goods and Services Tax (GST) in the country. GST is supposed to be the biggest indirect tax reform in the country since independence.

Presently, a multiplicity of taxes are being levied by State and Central governments, which has resulted in a complex indirect tax structure in the country that is ridden with hidden costs for the trade and industry. GST will subsume these indirect taxes at the State and Central level, including octroi and entry taxes being levied by local bodies. GST would be levied by the State and Centre simultaneously across the value chain, with credit available for taxes paid on the inputs. This would result in a number of benefits such as the following:

- Simplification and harmonisation of the indirect tax regime in the country.
- Reduction in the cost of production and inflation in the economy, thereby making the Indian trade and industry more competitive, domestically as well as internationally.
- Fostering of a common or seamless Indian market, thereby contributing significantly to the growth of the economy.
- Broadening of the tax base, and resulting in better tax compliance due to a robust IT infrastructure.

**Measures to boost domestic manufacturing sector:** A number of changes in the customs and excise duty structure including rectification of inverted duty structure have been made to promote domestic manufacture, attract new investment,

increase capacity utilization & enable domestic value addition in sectors, such as electronics & IT, steel, chemicals & petrochemicals, and renewable energy.

**(a) Rationalization of customs duty structure:**

- on non-agglomerated coal of various types at 2.5% BCD and 2% CVD
- reduction in customs duty from 5% to 2.5% on ships imported for breaking up increase in customs duty on half-cut or broken diamonds from NIL to 2.5% and on cut & on polished diamonds and colored gemstones from 2% to 2.5%

**(b) Relief Measures:**

- Life micro-insurance schemes for the poor exempted from service tax
- Transport of organic manure by vessel, rail or road (by GTA) exempted from service tax
- Loading, unloading, packing, storage or warehousing, transport by vessel, rail, road(GTA), of cotton, ginned or baled, exempted from service tax Services provided by common bio-medical waste treatment facility operators for safe disposal of waste exempted from service tax
- Excise duty reduced from 12% to 6% on footwear of retail price exceeding Rs.500 per pair but not exceeding Rs.1000 per pair.

**Clean Environment Initiative:**

- Rate of Clean Energy Cess, levied on coal, lignite and peat, increased from Rs. 50 per tonne to Rs. 100 per tonne so as to replenish the National Clean Energy Fund for clean environment and energy purposes.
- Services provided by common bio-medical waste treatment facility operators for safe disposal of waste exempted from service tax.

**Facilitation of Foreign Trade:**

- As per announcement in Budget 2014-15, 24X7 Customs clearance facility has been established in 17 airports and 18 seaports. This would cover all exports in



the 17 airports and exports involving free shipping bills and factory stuffed exports in the 18 sea ports. Facilitated imports where no assessment or examination is required to be done by the Customs will also be allowed under 24x7 customs clearance facility.

- As per announcement in Budget 2014-15, a Customs Single Window Clearance Project for faster Customs clearance has been initiated and to begin with will be implemented with Plant Quarantine and Food Safety Standards Authority of India.
- Customs Accredited Client Programme (ACP) has been reviewed with a view to allow a graded re-entry to disqualified ACP clients. This will greatly facilitate major importers.
- Guidelines for establishing Air Freight Stations have been approved in consultation with M/o Civil Aviation with a view to encourage international air cargo.
- An integrated Customs EDI – SEZ Online system has been implemented from 19.01.2015 for expediting the paper-less movement of export and import goods between SEZs and Gateway ports.
- The dual use of infrastructure created by developers of SEZs in the non-processing areas has been allowed. Thus, such infrastructure can now cater to both SEZ and domestic entities, which will ensure optimum utilization of existing infrastructure as well as incentivize development of new infrastructure.
- An automated risk management system (Advance Passenger Information System) has been initiated to facilitate genuine passengers at international airports by identifying suspect passengers in a scientific manner.
- It has been decided to reduce the number of export and import documents required by Customs from 5 to 3. This would reduce transaction cost.
- Action plan for non- adversarial administration issues issued.
- E-payment of service tax and central excise has been made mandatory for all assesses/taxpayers in order to reduce the cost of compliance for the trade and industry
- Circular has been issued to clearly explain the definition of 'place of removal' as amended in the legal provision, which had been an area of intense litigation.
- Instructions issued to the field officers to follow judicial discipline stating that a High Court order is binding on the adjudicating authority within the jurisdiction of the High Court.

## 2. Enabling Tax payers in filing taxes:

### Direct Taxes

With modern information technology as a key driver, the CBDT is implementing a comprehensive computerization programme in the Income Tax Department. The programme is aimed to establish a taxpayer friendly regime, increase the tax-base, improve supervision and generate more revenue for the Government. Availability of information in electronic form also provided an opportunity to the Department to develop a wide range of non-intrusive methods for improving compliance. The main schemes/projects for facilitation of tax filing are as under:-

i. **Issue of PAN:** PAN (Permanent Account Number) is a 10 digit alpha-numeric number allotted by the Income Tax Department to taxpayers and to the persons who apply for it under the Income Tax Act, 1961. This number enables linking of all transactions of the “person” with the department. PAN has now taken on the role of “identifier” beyond the Income tax department as it is now required for various activities like opening of bank account, opening of demat accounts, obtaining registration for Service Tax, Sales tax/VAT etc.

ii. **E-Payment :** The E-payment project enables online payment of all direct taxes using net banking facility. The scheme provides for ease of payment anytime, anywhere. With effect from 1<sup>st</sup> April, 2008, e-payment of direct taxes has been made mandatory for all Companies and audit cases. E-payment facility has been now extended to 30 agency banks collecting direct taxes.

In FY 2013-14, the percentage of count and amount is 64.00% and 86.48% respectively.

### iii. E-TDS

CPC(TDS) project marks a major step in ensuring TDS compliance through processing of TDS statements and comprehensive TDS data cleansing of TDS statements with a focus on usage of technology. CPC(TDS) has also provided the facility to the taxpayers to view their Tax Credit Statement (Form 26AS) online on “Any-Time, Any-Where” basis.

Centralized Processing Center (TDS) has proved to be a **Game changer** for its stakeholders viz.

**a) Deductors :**

Non-intrusive integrated platform provides

- i) Online services related to TDS Statement/Challan processing
- ii) Corrections, Default information, Digital TDS certificates and
- iii) Real –time support for clarifications.

**b) Taxpayers:**

- i) View of Tax Credit Statements in Form 26AS
- ii) Near elimination of TDS mismatch.

**c) Field TDS Officers:** Portal that enables:

- i) Consolidation of Demand Registers
- ii) Real time Analytics and MIS for enforcement
- iii) Online Ticket Management System
- iv) e-office

**iv. E-filing of Income Tax Returns:** The e-filing project is an eminent e-governance and e-delivery measure taken by the Income Tax Department for providing web-enabled services to the taxpayers. The project aims at enabling e-filing of Income tax returns, audit reports and other forms of the Income Tax over Internet directly by taxpayers and through e-return intermediaries (ERIs). The project also provides other web-enabled services to facilitate public private participation in the filing of returns. The e-filing portal of the department is <https://incometaxindiaefiling.gov.in>. In FY 2014-15, over 2.16 cr. returns have already been filed till 25<sup>th</sup> Nov, 2014.

**v. Centralized Processing Center (CPC) for Income Tax Returns:** This project enables Centralized Processing of all e-filed Income Tax returns and paper returns of Karnataka and Goa at Bengaluru. Proactive project management along with the deep involvement and commitment of the relatively small CPC team at Bengaluru have resulted in smooth functioning of the CPC. 2.44 crore e-filed returns were processed during the FY 2013-14. CPC has achieved peak processing capacity of 2.80 lakh returns per day. CPC has progressively resorted to communication with the taxpayers through e-mail and SMS. The CPC has sent 13.66 crore digitally signed PDF based intimations by email and 5.92 crore SMS alerts. Savings in postage due to e-delivery through electronic mode as compared to

postal mode is of the order of Rs.205 crore. Tax payer assistance and mechanism for grievance handling is provided by CPC through an exclusive Call Center. Sixty call center agents attend to over 5,000 calls daily in 3 languages now, with over 28 lakh calls attended upto 31<sup>st</sup>March, 2014.

**vi. Refund Banker:** Refund Banker project enables system driven process for determination, generation, issue, dispatch and credit of refunds. This project has made the process of delivery of refund completely automated, speedy and transparent.

This project was initially launched on 24 January, 2007 in a few salary charges in Delhi and Patna. It has thereafter been extended to cover all charges in India except Large Taxpayer Units and TDS. The State Bank of India has set up remote printing facility for Income Tax refunds at Chennai, Kolkata, Delhi, Bangalore, Mumbai Jaipur, Patna, Hyderabad, Bhopal and Lucknow.

**vii. Online annual tax credit statement (Form 26AS)** on the TDS portal (TRACES) shows the details of tax paid, tax deducted/collected and refund to the taxpayer. This enables the taxpayers to periodically verify their tax payments and TDS credits so that they can proactively get corrections done in case of any gaps. Since 2010 these statements have been made available through the E-filing website of the Department and through net-banking facility of banks free of cost to taxpayers. More than 4.5 Cr such statements are available and nearly 2.7 crore taxpayers have viewed their transactions online.

**viii. AyakarSevaKendras(ASKs)** were set up under Sevottam as a single window computerized service mechanism for centralized receipt and distribution of dak. More than 130 ASKs are operational and the number is expected to increase to 190 by the end of this year. 35 ASKs have been accredited with IS:15700 : 2005 by BIS.

**ix. Ayakar Sampark Kendra.** A National Call Centre and 4 Regional Call Centers are operational from 8 AM to 10 PM from Monday to Saturday to furnish information to tax related queries.

## **Indirect taxes:**

Following steps have been taken to facilitate filing of Excise and Service Tax returns and use of IT infrastructure:

- Implementation of a consolidated IT infrastructure to host all its IT enabled services across Customs, Central Excise & Service Tax from central data centre
- Enabling simplified procedures for filing of Customs documents and Central Excise and Service Tax Returns.
- All taxpayer services available online, including documents filing and e-payments; Taxpayer convenience and trade facilitation through 24x7x365 availability of IT applications.
- Increased coverage of IT systems to about 20000 internal users and more than 35 lakh external users (importers, exporters, customs brokers, manufacturers, service providers and individuals).
- Better decision support and intelligence inputs for policy formulation through data warehouse and business intelligence tools.
- Centralized help-desk for resolving user queries/issues and feedback.
- Centralized monitoring of the IT infrastructure through an Enterprise Management Solution.
- Use of a secure e-mail system within the department.
- Information dissemination through various websites of CBEC.

## **e-Kranti: Electronic Delivery of Services:**

- Use of Mobile applications across the service lines of CBEC towards better taxpayer service

## **3. Narcotics Control:**

The Department of Revenue also exercises control over:

- All matters relating to cultivation of opium poppy, manufacture of opium derivatives from such opium, sale of such opium and opium derivatives and exercise of control thereon,
- Administration of the Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985 (61 of 1985), and

- All matters relating to international conventions, agreements, protocols, etc., in respect of narcotic drugs, psychotropic substances and precursor chemicals

In so far as the cultivation of the poppy crop for medical and scientific purposes is concerned, the Department of Revenue frames general conditions for grant of opium cultivation licenses each year after determining the area which would be required for production of the quantum of opium for medical purposes, both for domestic use and for export. These licenses are then given to opium cultivators in notified tracts in the States of Madhya Pradesh, Rajasthan and UP, by the Central Bureau of Narcotics (CBN) headed by the Narcotics Commissioner. The CBN exercises strict control over legal cultivation of the opium poppy which is spread across 22 districts and 102 tehsils/ parganas in the aforesaid states. The CBN also exercise control over imports and exports of narcotic drugs, psychotropic substances and precursor chemicals.

Some recent achievements of the DoR in the matter of Narcotics Control are:

- i) Bringing out a comprehensive 'National Policy on Narcotic Drugs & Psychotropic Substances',
- ii) Notifying a new regulation in respect of precursor chemicals to strengthen the controls over them and prevent their misuse for manufacture of synthetic drugs and
- iii) Amendment to the NDPS Act, 1985.

As regards the amendments to the NDPS Act, apart from provisions for removing the anomalies of the Act, provisions for strengthening the Act including those for forfeiture of properties of drug traffickers, one set of amendments is aimed at doing away with the regulatory barriers that are perceived to act as hindrance for the availability of narcotic drugs for medical purposes like pain relief.

There are approximately 2.7 million cancer patients at any time in the country and more than 1 million Indians are diagnosed with cancer each year. About 80% of the patients with cancer are diagnosed in advanced stage and more than 1 million cancer patients are estimated to suffer from moderate to severe pain. These 1 million patients would need opioids belonging to step 3 of the WHO analgesic ladder. Morphine is the only oral opioid from that step in India. If one person in pain needs an average of 100 mg. of oral morphine per day, the annual quantity that would be needed for the one million people in pain from cancer alone **would be**

**36,500 kg. As against this figure, the actual consumption of morphine in the country is less than 350 kg. As such less than 1% of the cancer patients who need morphine actually have access to it.** Similarly, there are about 2.7 million people living with HIV in India of which about 1.8 million suffer from pain. If the HIV patients are also taken into account the percentage of needy patients who are denied access to the medicine would be even more. Several representations were received by this Department on the issue of lack of adequate access to morphine and other opioids for pain relief and palliative care. The representations emphasized the urgent need to have one uniform licensing system under the NDPS Act that applies throughout the country and to include the proposal in the Bill to amend the NDPS Act.

Accordingly, a new class of drugs called 'Essential Narcotic Drugs' (END) has been carved out in this amendment, which the central government has power to notify. The exclusive powers of regulation for such ENDs shall lie with the Central Government. This shall provide for uniform and simple regulations which could be effected throughout the country. Once the regulations take effect, this will positively impact the lives of over 4 million cancer and HIV Aids patients in the country every year.

\*\*\*\*

# RECOMMENDATIONS

A citizen friendly and accountable administration is the focus of the Minimum Government and maximum Governance . The corner stones include include simplification of procedures, identification and repeal of obsolete/archaic laws/rules, identification and shortening of various forms, leveraging technology to bring in transparency in public interface and a robust public grievance redress system.

Leveraging the power of information technology being the major tool brings with it the advantage of transparency and speed for the benefit of the citizens. In this regard the a time bound Digital India Plan is suggested to be a vehicle for delievery.

There is also a need to upgrade and adapt Office procedures and manuals which should be much reduced and simplified version of the manual in comparison to the earlier editions. A number of redundant and repetitive literatures and words should be removed. The emphasis has been on simplification and rationalization of the existing rules and introduction of information technology to make governance more efficient and effective.

The Government of India's initiatives for improving 'Ease of Doing Business' should involve both first time and small entrepreneurs. The major industrialists should be encouraged to integrate the chain to include all .

One of the focus areas of Government should be reduce the decision making layers to the minimum while allowing for faster means of information sharing/dissemination. The Government has launched a website [mygov@nic.in](mailto:mygov@nic.in) and [india.gov.in](http://india.gov.in) for this purpose. This is a citizen centric platform to empower people to connect with the Government and contribute towards good governance. Suggestions are also received on the PMO website. It also seeks expert advice from the people, thoughts and ideas on various topics that concern India. Citizens can join the discussion to share, debate and add value. These initiatives should be carried on with both people participation and Community involvement