



HR & Customer Satisfaction Survey
of
Excise & Taxation Department
Government of the Punjab

By

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Abbreviations

AETO	Assistant Excise & Taxation Officer
BPS	Basic Pay Scale
DEO	Data Entry Operator
DET	Director Excise & Taxation
E&A	Enforcement & Audit
E&T	Excise & Taxation
E&TC	Excise & Taxation Constable
E&TD	Excise & Taxation Department
E&TI	Excise & Taxation Inspector
ETO	Excise & Taxation Officer
JC	Junior Clerk
KPO	Key Punch Operator
MVR	Motor Vehicle Registration
MVT	Motor Vehicle Tax
PT.1	Property Tax Form.1 (Description of Property)
RC	Registration Certificate of a Vehicle
SC	Senior Clerk
Sr.ETO	Senior Excise & Taxation Officer

Executive Summary

The appraisal of HR & Customers Satisfaction by conducting survey through an independent agency is a novel idea in the history of E&TD, Government of Punjab. This is the first time that the policy makers in the department have decided to face the truth about the outcome of the reforms measure taken during the last 10-years for the improvement of systems and for the betterment of customers as well as staff.

This appraisal is in the form of survey, conducted by Project Management Unit of Punjab Resource Management Program, Planning & Development Department, Government of the Punjab, through an independent domestic consultant associated by three young research associates. The survey was to be started from 15th January, 2011, and completed in two months time. However, keeping in view the quantum of work involving four major districts of the province of the Punjab, the time period was extended up to the mid of April, 2011.

According to the TOR of the project, the foremost task was rapid review of the working of the client department i.e. E&TD, Govt. of the Punjab and to design a Citizen/Employees feedback mechanism in both English and Urdu. After in depth and close discussions with the officers of E&TD, the institutions own requirements were worked out and in view of these requirements careful and in depth study of literature on the subject was carried out. Keeping in view the working of E&TD, It was decided to use **Split Questionnaire Technique** to cover up all aspect of the department where public interaction was quite large. Accordingly, using split questionnaire technique and keeping in view the institutional requirements, three questionnaires were designed. One was designed for the feed back of HR, the other one for the feed back of customers interacting with the E&TD for the registration, taxation and post registration transactions of their motor vehicles and the third one for the feed back of

customers interacting with the E&TD for the assessment & collection of property tax and the updating of the record of their properties.

The questions of all the three questionnaires have been carefully designed keeping in view the Institutional Requirements of the client department, E&TD. Excepting the last question of each questionnaire which is open ended, all other questions are close ended designed in "Rating" as well as "Agreement" style, using **KISS (Keep It Simple & Short)** technique. The sample size has been determined using published tables prepared by statisticians, on the basis of formulas designed by Cochran (1977) and Yamane (1967), the famous and pioneer statisticians of the 20th century.

In accordance with the terms of reference of the project, two districts with urban background, Lahore and Rawalpindi; and two districts with rural background, Sargodha and Bahawalpur were selected for the survey of HR and Customers satisfaction in Excise & Taxation Department, Government of the Punjab. The survey was started from the last week of January, 2011 and after personal visits, along with the three research associates, of all the areas selected for survey on Simple Random Sampling basis in Lahore, Rawalpindi, Sargodha and Bahawalpur districts, the survey was finalized by end of February, 2011.

After completion of first phase i.e. field survey, the next step was creation of a data base. In total, 343 questionnaires relating to HR, 1032 questionnaires relating to Motor Vehicle Registration & Taxation and 1033 questionnaires relating to Assessment & Collection of Property Tax were got filled in the above survey. These questionnaires have 28, 20 and 16 questions respectively, each having at least 4-options at average. The creation of data base of such a survey, in which the number of variables reaches more than 0.6 million, was a huge task; more cumbersome than the field survey. However after series of discussions with the system analyst, programmers of E&TD and research associates, a technique was evolved to develop a data base of the aforesaid survey.

According to this technique, a software program was devised in **Access**; the data was entered in the system, which in turn created a data sheet at back end. The data sheets so created were then analyzed using **SPSS-17** software. The analysis was carried out in two different formats; one containing the analysis of data relating to all the four districts with the break up of numbers and their percentage along with graphic representations; and the other containing the analysis on the basis of rural and urban habitat, again with the break up of numbers and their percentage along with graphic representations. The analysis so made was then exported to **MS Word** to get more clear view and print outs. On the basis of aforesaid analysis of the data collected during survey and the critical analysis of open ended questions, the conclusions of the survey were carefully drawn and recommendations finalized.

The results of the survey have revealed that the general perception about the E&T D that, corruption and corrupt practices prevail in every branch of E&T D, is not correct. These results revealed that vast majority of the representative population 70% to 85% has widely hailed the reform measures introduced by Excise & Taxation Department, Government of Punjab during the last 10-years, for the improvement of systems and betterment of services for its customers as well staff.

Amongst the E&T Customers, 60% have got their vehicles registered by themselves, 72% have paid no extra amount for registration of their vehicles, 79% have received the computerized payment receipt along with number plate in reasonable time and another 20% although after long wait but they do have received it, 89% have rated the process of registration from " Very good to Average", 65% have rated the attitude of motor branch staff as " Cooperative" , 92% motoring people have paid token tax with rebate or without penalty by 30th September. In case of property tax 60% have stated that their property has been correctly assessed, another 19% have quoted it as " Don't know", 89% have received the Challan Forms with rebate before or by the closing date, 77%

have quoted that no 2nd Challan Form was received by them after payment of property tax, 87% have made payment in NPB, 71% have rated the response of property tax staff as "Cooperative"

Amongst the staff 78% are satisfied with their job, 15% have rated the E&TD as "Best", 53% have rated it as "Good" and 16% have rated it as "Average", as such 84% of the staff have rated the E&TD from " Best to Average". Like wise 78% of the staff have rated the attitude of the colleagues as "Cooperative". Apart from the promotion perspectives, where most of the staff members have rated it as non-existing or insufficient, and the effects of existing economic turmoil i.e. inflation and price-hike, which has effected the kitchen of every person in this country is evident from the study open ended questions rather it is more prominent in the members of basic functional unit of E&TD in particular and class four employee in general. Overall analysis revealed that the staff of the E&TD is satisfied with, their job, cordial relationship with the colleagues, and measures so far taken by the department for their betterment.

The results of the survey have also indicated areas where a lot of improvement is required. The promotion prospects of the members of the basic functional unit of E&TD i.e. E&TI, JC and E&TC, which constitutes 77% of the total strength of the E&TD, need serious consideration at Government level along with improvement in their salary structure or incentives in the form of cash /out of turn promotion. The transport facilities in the form of motor cycles with fixed POL charges for field work will help in minimizing the corrupt practices. The technical staff, working in computer wing i.e. programmers, KPOs, DEOs and those working in E&A wing i.e. Auditors, Assistant Directors and stenographers have no service structure and are desperately thinking about their future. There is acute shortage of such professional staff in the market. The policy makers in the E&TD should seriously view this situation and device a policy to attract such highly skilled personals from the market, rather than to let the existing professionals to think about the alternate avenues. The residential and transport

facilities for staff in line with the Civil Secretariat, WAPDA, PTCL and Sui gas employees should be a part of the development policy of the E&TD. In the customer's sector, the facility of payment of taxes and fees in all banks, data base of all the vehicles & properties in Punjab along with facility of online payments, computerized printing of tax demand notices, legalization of the role of Agents/Motor Vehicle Dealers, monitoring along with time frame disposal of cases of solution seeking visits of the customers and well established customers service centers with state of the art facilities that can be arranged on outsource basis, are the shortcomings which need immediate attention of policy makers in the E&TD.

Introduction

This is first time in the history of Excise & Taxation Department that a study has been carried out on scientific lines to adjudge the quality and acceptance of reforms undertaken by Excise & Taxation Department, Government of Punjab during the last 10-years, for the improvement of systems and betterment of services for its customers as well staff. These reforms include, introduction of:

- 1) MTMIS for the computerized registration and taxation of motor vehicles;
- 2) Supply of computer hard wares in all the district of the Province of Punjab along with generators to cope with the issues of power breakdown/load-shedding;
- 3) Online transfer of data of registration of vehicles in the central facility;
- 4) Q-management system;
- 5) Standardizes registration number plates containing security features;
- 6) Issuance of computerized receipt of all payment and a set of original number plate simultaneously from the counters of motor branch, immediately after deposit of registration documents;
- 7) Computerized allotment of common registration numbers and online allotment of special registration numbers;
- 8) Delivery of registration certificate and return of original file of the vehicle at the door step of the owner of the vehicles through courier service;
- 9) Establishment of customers facilitation centers in all E&T Offices;
- 10) A new system of assessment of property tax on the basis of valuation tables containing locality wise reasonable rent (per

sq.yards for land area and per sq.ft for covered area of the properties);

- 11) New Challan Form for payment of property tax containing details of the property, assessment procedures, exemptions along with history of tax payments for the last 5-years;
- 12) Hoisting of information/news at the websites of E&T D along with registration fee/tax calculator at the website of motor branch;
- 13) Up-gradation of pay scales of E&T Constables, Junior Clerks, E&T Inspectors, Assistant Excise & taxation Officers, Director Excise & Taxations, along with introduction of new cadre of Senior Excise & Taxation Officer (BPS-18).

The study is in the form of survey, conducted by Project Management Unit of Punjab Resource Management Program, Planning & Development Department, Government of the Punjab, through an independent domestic consultant associated by three young research associates. The survey has been conducted by using Simple Random Sampling technique. The questions of all the three questionnaires have been carefully designed keeping in view the Institutional Requirements of the client department, E&TD. Excepting the last question of each questionnaire which is open ended, all other questions are close ended designed in "Rating" as well as "Agreement" style, using **KISS (Keep It Simple & Short)** technique. The sample size has been determined using published tables prepared by statisticians on the basis of formulas designed by Cochran (1977) and Yamane (1967), the famous and pioneer statisticians of the 20th century.

In accordance with the terms of reference of the project, two districts with urban background, Lahore and Rawalpindi; and two districts with rural background, Sargodha and Bahawalpur were selected for the survey of HR and Customers satisfaction in Excise & Taxation Department, Government of the Punjab. Initially, the printed questionnaires were distributed in specific localities selected on the basis of Simple Random Sampling, but there was very poor response i.e. 5-6%, which is evident from the fact that after a briefing by the

senior officers of the E&T Office and researcher, the questionnaires relating to staff satisfaction were distributed 3-times, but these were not received back duly filled in, despite personal reminding, accordingly interview method of filling-up the questionnaires was adopted. Although, here too every 3-persons avoided to respond to the request of interview made by research associates who were young, well dressed, courteous and well educated, holding postgraduate degrees from Punjab University and PCBA Lahore; however keeping in view the standards prevailing in the world in case of such studies, a percentage of 22 to 25 was considered appropriate and the survey was completed within one month time personally visiting areas, selected on the basis of Simple Random sampling, in Lahore, Rawalpindi, Sargodha and Bahawalpur districts.

After completion of first phase i.e. field survey, the next step was creation of a data base. In total, 343 questionnaires relating to HR, 1032 questionnaires relating to Motor Vehicle Registration & Taxation and 1033 questionnaires relating to Assessment & Collection of Property Tax were got filled in the above survey. These questionnaires have 28, 20 and 16 questions respectively, each having at least 4-options at average. The creation of data base of such a survey, in which the number of variables reaches more than 0.6 million, was a huge task; more cumbersome than the field survey. However after series of discussions with the system analyst, programmers of E&T D and research associates, a technique was evolved to develop a data base of the aforesaid survey. According to this technique, a software program was devised in **Access**; the data was entered in the system, which in turn created a data sheet at back end. The data sheets so created were then analyzed using **SPSS-17** software. The analysis was carried out in two different formats; one containing the analysis of data relating to all the four districts with the break up of numbers and their percentage along with graphic representations; and the other containing the analysis on the basis of rural and urban habitat, again with the break up of numbers and their percentage along with graphic representations. The analysis so made was then exported to **MS Word** to get more clear view and print outs.

On the basis of results of the analysis of the data collected during survey and the critical analysis of open ended questions, the conclusions of the survey were carefully drawn and recommendations finalized, which revealed that the general perception about the E&TD that corruption & corrupt practices prevail in every branch of the department is not correct, however, there are areas which need improvements, change in policies, close monitoring and fixation of time frames for the disposal of the cases. A detailed discussion and commentary has been made in the last chapter containing finding and recommendations for the appraisal of policy makers in the E&TD.

Institutional Requirement of Excise & Taxation Department, Government of the Punjab.

HR SATISFACTION SURVEY

Excise & Taxation Department, Government of the Punjab has 3184 employees with following break-up.

Survey & Recovery Unit			Supervisory Cadres				Tech. Staff	Support Staff	
Constable	Clerk	Inspector	AETO	ETO	Sr.ETO	DET	Tech. Staff	Est. Br.	Class-IV
1021	699	719	161	48	12	12	139	217	156
2439			233				139	373	
77%			7%				4%	12%	

Source Excise & Taxation Department

The break-up of the sanctioned strength of the E&TD revealed that the E&T Constable constitute the largest cadre with a numerical strength of 1021. The Excise & Taxation Inspector constitute the second largest cadre with a numerical strength of 719. Likewise Junior Clerks/Senior Clerks constitute the third largest cadre with strength of 699, that is to say these three cadres constitute the 77% of the total strength of the E&T Department. The fourth largest cadre is constituted by class-IV employees, which include Chowkidars, Peons, Naib-Qasids, Sweepers and Mali.

The Inspector, Clerk and Constable constitute a Unit, which is responsible for the most important work of assessment and collection of taxes & duties. This Unit which constitutes 3/4th of the human resource strength of the E&T Department has major assignment in the field. As such the members of the team has to spent much of their time in the field, carrying on periodical survey, visit to the properties /assesseees/ licensees/vehicle owners, serving tax demand/ recovery notices and enforcing collection/recovery of taxes, duties. The Unit is the backbone of functional aspect of the Excise & Taxation Department; as such

much of the analysis of Staff satisfaction Survey has been assigned to these 3-cadres.

Historical perspective of the service structure of the aforesaid team members revealed interesting features. All the three members of the team have direct entry into civil service. In the past following qualifications and pay scales were assigned (in the service rules) to the members of this team.

For the post of E&T Constable, the applicant should be a literate young man of 18-25 with sound health and mind, and on selection was appointed in **BPS-1**.

For the post of Junior Clerk, the applicant should have minimum qualification of Secondary School Certificate with a typing speed of 25 wpm, and on selection was appointed in **BPS-5**.

For the post of Excise & Taxation Inspector, the applicant should have minimum qualification of a graduate from a recognized University, and on selection was appointed in **BPS-9**. However, 40% of the seats were reserved for promotion from amongst the Senior Clerks or Junior Clerks, with minimum experience of 5-years along with the condition of passing the Departmental Examination in lower grade. In mid-eighties the pay scale of E&TI was upgraded to **BPS-11**.

In the recent past a few modifications have been made in the eservice structure of the members of this group, which are as follows:

- The E&T Constables with minimum qualification of Secondary School Certificate has been placed in **BPS-5**.
- The pay scale of Junior Clerks has been upgraded to **BPS-7**. The 20% posts of Junior Clerks have been upgraded in **BPS-9** to form a cadre of Senior Clerk.

- The pay scale of E&T Inspector has been upgraded to **BPS-14**, with the condition that all direct recruitment shall be made by Punjab Public Service Commission, after passing the prescribed written examination and interview.

Since two members of this unit have to perform field duties frequently, therefore, a fixed travelling allowance of Rs.30/-, Rs.50/- per month was prescribed for E&T Constable and E&T Inspector respectively in 70's, which has not been revised so far.

The E&T Staff has the most challenging assignment in the field i.e. survey, assessment & collection of taxes and duties. The task becomes more difficult in the presence of persistently increasing inflation rate and economic turmoil. Over the years the Government has increased wages through adhoc relieves, but almost 100% increase in the prices during the last 5-years, has virtually kept the bread bill at the same stage. On the other hand there is a persistent demand from Government for increase in revenue collection. At the time of framing questionnaire for staff satisfaction, it has been very much kept in view that how the E&T Staff face the aforesaid circumstances.

The questionnaire for Staff Satisfaction survey has been designed to adjudge the satisfaction level of staff of Excise & Taxation Department, their relationship with officers, colleagues and subordinate staff. The open question has been added to adjudge the problems & difficulties faced by them in the field. Every question has been designed keeping in view the aforesaid institutional requirement.

Q.1 *What is your age in years?*

- a. 18-25
- b. 25-40
- c. 40-55
- d. Above 55

Q.2 *What is your basic pay scale?*

- a. 1-4
- b. 5-10
- c. 11-15
- d. 16-17
- e. 18-19

Q.3 *Since how many years you are in Excise & Taxation Department?*

- a. 1-2
- b. 2-6
- c. 6-10
- d. 10-20
- e. More than 20

Q.4 *You joined Excise & Taxation Department as?*

- a. Constable
- b. Junior Clerk
- c. KPO/DEO
- d. Steno
- e. E&TI
- f. ETO

Q.5 *What is your present designation?*

- | | |
|-----------------|------------|
| a. Constable | g. E&TI |
| b. Junior Clerk | h. Asstt. |
| c. H/Constable | i. Suprdt. |
| d. Senior Clerk | j. AETO |
| e. KPO/DEO | k. ETO |
| f. Steno | l. Sr./ETO |

Q.6 *What is your opinion about chances of promotion in Excise & Taxation Department?*

- a. Very good
- b. Good
- c. Sufficient
- d. Insufficient
- e. Non-existent

Empirical observation reveals that a Constable recruited in BPS-1, is seen as constable still working in PBS-1 even after a lapse of more than two decades. Like wise a Junior Clerk recruited in BPS-5 after qualifying Secondary School Certificate Examination and learning type-writing with a speed of 25 wpm, is seen as Junior Clerk or Senior Clerk even after two decades. Similarly an Inspector recruited in BPS-11 after completing graduate level education is seen working as an Inspector even after two decades. More over the task assigned to them is not only difficult, but is sensitive from the point of view

of discretionary powers they possess in the assessment & collection of taxes/duties, registration & taxation of motor vehicles, detection of defaulting vehicles and surveillance of licenses along with detection of excise crimes. Despite increase in the salaries by the Government from time to time, they are seen working in the same pay scale. The aforesaid questions from Q.1 to Q.6 have been designed to adjudge the age-group of the employees, who have participated in this survey, apart from the adjudging the time they have spent in the same cadre and the satisfaction level about chances of promotion.

Q.7 *Are you satisfied with your present job/assignment?*

- a. Very satisfied
- b. Fairly satisfied
- c. Dissatisfied
- d. Not at all satisfied

The question has been designed to adjudge the level of job satisfaction amongst the E&T Staff.

Q.8 *How did you find the attitude of your colleagues?*

- a. Helpful
- b. Cooperative
- c. Non-cooperative
- d. Jealous

- e. No concern

The question has been designed to adjudge the relationship of E&T Staff with their colleagues, officers and subordinates.

Q.9 *What is your view about the work load assigned?*

- a. Very light
- b. Light
- c. Moderate
- d. Overloaded
- e. Heavily loaded

The question has been designed to adjudge the quantum of work load assigned to the staff.

Q.10 *If you work hard honestly & dedicatedly, what is the response of your officers?*

- a. Very encouraging
- b. Encouraging
- c. No concern
- d. Discouraging
- e. Very discouraging

The question has been designed to adjudge the confidence level and type of relationship between officers & subordinates.

Q.11 *In comparison to other departments, how do you rate Excise & Taxation Department?*

- a. One of the best
- b. Good
- c. Average
- d. Below average
- e. One of the worst

The question has been designed to adjudge the liking and affiliation of staff with the E&T Department in a rating style.

Q.12 *What are your views about your immediate boss?*

Q.12i *Approachable*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12ii *Make clear decisions.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12iii *Makes decision quickly*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12iv *Consult me on matters where I can contribute.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12v *Consider my suggestions for implementation.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12vi *Give me credit if I have done good job.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12vii *Give me feedback on how I am doing.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12viii *Identifies my training and development needs.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

Q.12ix *Discourage me what ever my performance may be.*

- a. Always
- b. Usually
- c. Rarely
- d. Never

The question has been designed to adjudge the views of the staff about their immediate boss to adjudge the satisfaction level of the staff in rating style.

Q.13 *Please answer the following questions relating to senior officers.*

Q.13i. *Senior management is not interested in listening to staff opinion.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13ii. *In your opinion if you disagree with senior management it will damage your career prospects.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13iii. *Senior management act fairly in their day today dealing with staff.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13iv. *I feel my contribution in the E&T Department is appreciated.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13v. *I am told the reasons of posting / transfer of my staff or if any action is taken against them.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13vi. *At senior management level sufficient arrangement are made for training / improvement of my professional skill.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

Q.13vii. *At senior management level sufficient arrangement are made for welfare of staff and their family members.*

- a. Strongly Agree
- b. Agree
- c. Disagree
- d. Strongly disagree

The question has been designed to adjudge the views of the staff about senior management in agreement style to adjudge the satisfaction level of the staff.

Q.14 *Any other observation with regard to the management / working of the E&T Department.*

The question has been designed to adjudge the views of the staff with regards to the problems & difficulties faced by them in the office and field.

MOTOR VEHICLE REGISTRATION & TAXATION

In the office of Motor Registering Authority different functions are carried out, each involving unique business processes. These are:

- a. Registration of locally manufactured new vehicle.
- b. Registration of imported vehicles.
- c. Registration of auctioned vehicles.
- d. Issuance of Standardized Registration Number Plate.
- e. Issuance of duplicate Registration Number Plate in case of loss or damage of original one.
- f. Delivery of Certificate of Registration and Original file of the vehicle through courier service at the given address of the owner of the vehicle.
- g. Transfer of ownership of registered vehicle after purchase by a new owner.
- h. Post registration transactions, including issuance of a duplicate registration certificate in case of loss or damage of original registration certificate or amendment in the registration certificate in the form of endorsement / de-endorsement of Hire Purchase Agreement etc.
- i. Assessment of motor vehicle tax.
- j. Collection of motor vehicle tax at the time of registration, and its subsequent payment in Excise & Taxation Office

through State Bank of Pakistan/ notified branches of National Bank of Pakistan and notified Post Offices.

- k. Remission of or reduction in penalty on non-payment of motor vehicle tax on genuine grounds.

The process of preparation of documents for the aforesaid business processes for submission in the office of Motor Registering Authority is quite cumbersome. The E&TD has taken a number of measures removing bottlenecks to make the process of registration easy. These include introduction of MTMIS, Q-Metric system, updated web site with the facility of downloading the prescribed forms free of cost and calculator for determining the amount required for the registration of a vehicle, establishment of facilitation centers in each MRA office in Punjab, increase in number of counters keeping in view the work load, issuance of computerized registration book, new Number Plate containing security features, issue of registration book and return of original file to motor vehicle owner through courier service-hired for the specific purpose, along with comfortable seating arrangements and other facilities. Executive Instruction have been issued by the E&TD prescribing SOP's for registration, transfer and post-registration transactions of vehicles and for providing all possible help to the clients including redressal of grievances. The questionnaire for survey of customer's satisfaction has been designed to adjudge the implementation level and acceptance of reform measures taken by the Excise & Taxation Department, Government of the Punjab and feedback of the customers. Every question has been designed keeping in view the aforesaid institutional requirement

Q.1 How do you get your vehicle registered? By/Through!

- a. Yours-self
- b. Motor Dealer
- c. Agent
- d. Motor Branch Staff
- e. Friend

This question has been designed to know the trends of people in getting their vehicles registered and to adjudge the reasons as to why they selected the preferred mode, so that Institution's own efficiency is improved to the entire satisfaction of the clients? For the analysis of the preferred mode it seems appropriate to know the meanings of the terms used in the preferred mode.

Your-self means the motor vehicle owner has completed the file for registration of his vehicle and deposited the same in the office of Motor Registering Authority by himself.

Motor Dealer- is a person who deals in sale of new or used motor vehicles. These Motor Dealers apart from carrying on their business of sale of new or used motor vehicles are also involved in provision of services of registration and transfer of motor vehicles from the office of respective Motor Registering Authority. These motor dealers also arrange desired registration number for their clients. They charge certain amount on account of these services which range from Rs.5000/- to Rs.10000/- in case of motor cars and Rs.2000/- to Rs.5000/- in case of motor cycle, in addition to prescribed registration fee and allied taxes.

Agent- is a person sitting outside the office of Motor Registering Authority. By profession they are script writers and are well acquainted with procedure of registration, transfer & post-registration transactions of different kinds of motor vehicles. All kinds of Forms printed at private press, Official Stamp Papers of different denominations, papers and file covers are available with them. Some of them have the facility of photo copy of documents, their own or neighboring agent. As such by filling the requisite

forms professionally, they can prepare the requisite file for registration of a motor vehicle within 5-10 minutes. These agents charge certain amount on account of these services which ranges from Rs. 500/- to Rs.2000/- per case. In this case, normally the files are deposited in the office of Motor Registering Authority by the client himself, but depending upon the will of the client they will deposit the registration documents in the office of Motor Registering Authority and get their vehicle registered. These agents charge additional amount for this service. Most of the agents and Motor Registration Branch staff have joined hands in providing the service of registration of vehicles on priority basis and sharing the service charges without any hassle to the owner of motor vehicle.

Motor Branch staff- Some of the members of Motor Registration Branch particularly belonging to lower formations have adopted the roll of agents, but their roll is restricted to registration of vehicles on priority basis and delivering the registration book and number plates to or at the address of owner of motor vehicle. As such saving the client from hassle of registration of vehicle, they charge handsome money according to the status of the client for their illegal services rendered.

Friend- means a person employed in the Excise & Taxation Department.

Q.2 Have you been forced to pay extra amount (in addition to prescribed Fee/charges) for the registration of your vehicle?

- a. Yes. Rs.....
- b. No extra amount

This question has been designed to know, if unnecessary objections are raised / tactic used by the concerned staff of motor branch for extorting money or not, or the client itself preferred to acquire the services of a Motor Dealer after paying their service charges, if yes to

know how much extra amount he has paid for getting his vehicle registered.

Q.3 How did you find the process of registration of your vehicle?

- a. Very Good
- b. Good
- c. Average
- d. Bad
- e. Very Bad

This question has been designed to adjudge the rating of the process of registration of a vehicle.

Q.4 When did you receive the Number Plates along with Receipt for payments you made for & 5 registration of your vehicle from counter?

- a. Same time
- b. After reasonable wait
- c. After long wait
- d. Not received

Since the introduction of MTMIS and new Number Plate, it has been tried to ensure the issuance of:

- i. System generated receipt in prescribed format immediately after the deposit of document for registration, their feeding in the system and payment of prescribed fee/taxes/charges with the counter clerk.
- ii. The issuance of new Number Plate at the same time.
- iii. Delivery of Registration Book and Original File of the vehicle to the owner through courier services at his given address.

The question has been designed to adjudge the implementation of the Executive Instructions on the subject.

Q.6 *How did you find the new computerized number plate?*

- a. Beautiful
- b. Very Good
- c. Reasonable
- d. Not appealing

As a part of MTMIS, the Govt. of the Punjab has introduced new computerized number plate containing a number of security features and with different color combinations for different types of vehicles. These number plates are not available in the market, since these are embossed and printed by the E&TD itself in a closed compound in Directorate General Excise & taxation Punjab and from here these are supplied to all the MRA's in Punjab eliminating any chance of its fake preparation.

The question has been designed in rating format to adjudge the likeliness of its color, shape & style.

Q.7

& 8 *Have you affixed the new number plate on your vehicle? If not for what reasons?*

- a. Don't like it
- b. Duplicate may not be available
- c. May be damaged
- d. May be stolen

The question has been designed to know if the owners of the vehicles have displayed new number plate on their vehicle or not, and if not what the apprehensions in their mind for non-display thereof.

Q.9 *When did you receive the Registration Book & Original file of the vehicle through Courier service (for Lahore only)?*

- a. Same day
- b. After one week
- c. After 2-3 weeks
- d. After 3-4 weeks
- e. Not received

The question has been designed to adjudge the efficiency of Courier Company, hired for the delivery of Registration Book & Original file of the vehicle to the owner of the vehicle at the residence or given address of the owner of the vehicle. Normally these are to be delivered within one week of the registration of the vehicle. The receipt of the Registration Book & Original file of the vehicle on the same day is only possible when there is connivance of the staff, which obviously means compromise on some terms.

Q.10 *What did you do, when Registration Book and Original file of the vehicle was not received through courier (for Lahore only)?*

- a. Visited Courier
- b. Visited Excise Office
- c. Made Phone Call
- d. Wrote a letter
- e. Waited for R.C./File

The question has been designed to know the reaction of the owner of the vehicle on non-receipt of Registration Book and Original file of the vehicle at his given address within the given time, for which he has made payment to the E&TD on out-sourcing basis.

Q.11 *What was the response of Motor Branch Staff when you visited Motor Branch for Duplicate book or Transfer of your vehicle?*

- a. Completed in reasonable time
- b. Advised to come next day
- c. Referred to Agent

The question has been designed to know the attitude and response of motor branch staff, in case a client visits office in connection with Duplicate Registration Book/ Number Plate, Transfer of his vehicle or any post registration transaction.

Q.12 *How will you rate the attitude of Motor Branch Staff?*

- a. Cooperative
- b. Helpful
- c. Non-cooperative
- d. Ignoring

This question has also been designed to know the attitude and response of Motor Branch Staff towards the clients/customers.

Q.13 *Do you pay Token Tax of your vehicle with 10% rebate available up to 31st July or afterwards?*

- a. Before 31st July
- b. After 31st July without fine
- c. With fine
- d. Not yet paid

As an incentive for the tax payers through an amendment in the statutory provisions, the Govt. of Punjab has allowed 10% rebate in the MV Tax in case the annual MV tax is paid lump sum by 31st July of the year. And from 1st of August to 30th of September, the annual MV Tax can be paid without penalty. However after 30th of September a penalty @ 20% per month is leviable up to a maximum of 100% of the annual MV Tax.

This question has been designed to adjudge the response of tax payers towards the incentive provided for lump sum payment of annual MV Tax.

Q.14 *How did you make payment of Token tax of your vehicle? By/Through!*

- a. Myself
- b. Agent
- c. Motor Br. Staff
- d. Not Paid so for

There are three different modes of payment of MV Tax, that has been prescribed by the Government of Punjab.

- i) The MV Tax of motor cycles is charged as a single life time payment at the time of registration of motor cycles in the office of Motor Registering Authority of the District concerned.
- ii) The MV Tax of private motor cars/ Jeeps up to a seating capacity of six and commercial vehicles up to a seating capacity of four is paid the notified Post Offices of the District concerned.
- iii) The payment MV Tax of all other commercial vehicles wagons, buses, trucks and trailers is tie-up in different districts, and payment of these vehicle is to be made in the respective Excise & taxation Office of the District, through State Bank of Pakistan or notified branches of National Bank of Pakistan working as a treasury on behalf of Sate Bank.

The empirical observations reveal that the motor vehicle owners adopt different way to make payment of their vehicles. Some opt to make payment in the Post Office or National Bank by themselves. Others opt for payment of their MV Tax through Agents; the later charge certain amount on account of this service. Some others make payment of their MV Tax through motor branch staff, who either illegally perform the role of an agent and charge certain amount on account of this facilitation or genuinely assist tax payers as courtesy.

This question has been designed to observe the trends of MV Tax payers and to adjudge the reasons as to why they selected the preferred mode, so that Institution's own efficiency is improved to the entire satisfaction of the clients.

Q.15 *Which of the mode you will opt for payment of token tax? Through!*

- a. Post Office
- b. Bank
- c. Excise Office
- d. Credit card
- e. Scratch card
- f. Internet

This question has been designed to observe the set of mind of the MV Tax payers, and to adjudge the reasons as to why they selected the preferred mode, so that Institution's own efficiency is improved to the entire satisfaction of the clients.

Q.16 *How do you observe the agents sitting outside E & T Office?*

- a. Bread earners
- b. Helpers
- c. Agents
- d. Companions of motor staff
- e. No reply

The District Governments have issued licenses to script writers to work outside the offices in which written petitions/ affidavits are required and applications are to be made in prescribed forms. These script writers provide assistance to illiterate/uneducated people to prepare the documents and they charge prescribed fee on account of this service. Although there are genuine script writers who charge nominal fee for the services they render to the people, but unfortunately most of them seldom observe the code of conduct prescribed for script writers. Either they charge heavy amount for limited services they provide or they in connivance with the staff of these offices provide speedy services including illegal works as well. These script writers are usually seen in or around the premises of courts, passport offices, post offices etc., and are

also found around the premises of Excise & Taxation Offices. Under the garb of these script writers, many unauthorized persons- the agents, have also settled down outside Excise & Taxation Offices and many of them are involved in all kinds of illegal activities, including preparation of forged documentation and getting all kinds of work done in connivance with E&T staff, on payment of settled fee. All attempts to remove these agents from around the Excise & Taxation offices have went in vain. But these agents are so sharp that can easily trap even the highly educated customers.

This question has been designed to get the views of the people visiting Excise & Taxation Offices about these agents and to know the percentage of people preferring their work done through these agents and to adjudge the reasons there of, so that Institution's own policies are amended and efficiency is improved to the entire satisfaction of the clients.

Q.17 *Have you visited the web site of Motor Branch?*
& 18

- a. Very good
- b. Good
- c. Satisfactory
- d. Insufficient

As a policy of the Government of Punjab, the Excise & Taxation Department has also launched its web site, where sufficient information has been provided about the activities of E&TD, along with the facility of downloading the prescribed forms free of cost. The E&TD is continuously updating the web site for the facilitation of its customers.

The question number 15 & 16 have been designed in a rating format to get the views of the people about the information available on web site, so that web site as well as Institution's own efficiency is improved to the entire satisfaction of the clients.

Q.19 *How did you observe the facilities provided for visitors in E & T office?*

- a. Very good
- b. Good
- c. Satisfactory
- d. Insufficient

As a part of its policies the E&TD is providing maximum available facilities to its customers visiting E&T offices. These include comfortable seating arrangements, drinking water, public toilets and shelter from adverse climate etc.

These questions have been designed in a rating format to adjudge the view / comments of the people visiting E&T offices, so that these facilities are improved to the entire satisfaction of the clients.

Q.20 *Any suggestion for improvement of Registration of vehicles and collection of Token Tax?*

It is an open type of question soliciting suggestions from people, so that Institution's own efficiency is improved in the light of these suggestions.

PROPERTY TAX ASSESSMENT & COLLECTION

In 1998 Punjab Urban Immovable Property Tax Act 1958 was amended and Section 5-A was added after Section 5 of the Act *ibid*, enabling the E&TD to assess the rental value of immovable properties on the basis of valuation tables containing locality wise reasonable rent of properties, and doing away with the decades old system of assessment of rental value of properties on the basis of actual rent of properties which was determined by the survey teams, each comprising E&T Inspector, Junior Clerk and E&T Constable. The new system was introduced with effect from 01.01.2002. The current valuation list, although is more than 9-years old, has been prepared on the basis of these

valuation tables. As a reform initiative, the E&TD introduced new Challan Form for payment of tax in the banks. The back page of this Challan Form, not only contain the process of assessment of tax, properties exempt from payment of tax but also the land area, covered area, the use of property and the category on the basis of which the tax has been assessed. The objective of these reform measures is to make the system transparent and discretion free. The questionnaire for survey of customer's satisfaction has been designed to adjudge the implementation level and acceptance of reform measures taken by the Excise & Taxation Department, Government of the Punjab and feedback of the customers. Every question has been designed keeping in view the aforesaid institutional requirement.

Q.1 *Do you pay property tax of your property?*

- a. Yes
- b. No

Q. 2 *If yes, for what kind of property?*

- a. House
- b. Shop
- c. Factory
- d. Other kind.....

Q.3 *Do you think your property has been assessed to tax correctly?*

- a. Yes
- b. No
- c. Do not know

These first three questions are meant to understand if the person being interviewed is paying property tax, if so, on what type of property and does he is aware of the assessment of his property? The objectives of the questions are to take remedial measures for the improvement of the

efficiency of the institutions to make the system more transparent and discretion free.

Q.4 *When did you receive Challan Form for payment of tax with 5% rebate?*

- a. Before 20th of August
- b. From 20 to 31 August
- c. After 31st August
- d. Not received

According to the provisions of section 12 of Punjab UIP Tax Act 1958, the property tax is payable half-yearly by dates as may be prescribed. However the Government of Punjab has provided an incentive to the tax payers for lump sum payment of annual property tax by 31st August, under Sub-section (5) of Section 3 of the Act *ibid* which is read as follows:

"A rebate equal to five percent of the amount of annual tax for a financial year will be given if the amount of annual tax is paid in lump sum on or before the 31st of August of the financial year."

In E&TD the Challan forms for payment of the annual property tax is prepared manually and served upon assesseees through their staff personally every year. With a view to facilitate the tax payers to avail the aforesaid rebate, E&TD has issued standing instruction to field formations that all Challan forms for payment of annual property tax should be prepared and served upon assesseees by 31st of July every year. Serious attempts are made to ensure the compliance of these instructions. Even the new Challan form contains the inbuilt column for payment of annual tax with 5% rebate by 31st of August of the current financial year or payment of annual tax without penalty up to 30th of September of the current financial year. If the annual tax remained unpaid after the aforesaid dates, a penalty equal to the amount of tax is leviable under the provisions of Section 15 of the Act *ibid*.

The question has been designed to know the compliance of the instruction of the Government on the subject, indirectly, as to when the Challan Forms for payments of tax with 5% rebate were prepared and served upon the assesseees, along with response of the tax payers as well, so that institutions own efficiency could be improved.

Q.5 *Did you receive Tax payment Challan Form despite payment of tax in time?*

- a. Yes
- b. No
- c.Times

There is tendency in the field staff that they continue to serve Challan Forms for payment of property tax, without verifying the fact that the assessee has already made the payment of property tax with rebate. Even after September the penalty notices in form PT-11 are issued to such an assessee. This causes undue harassment in the tax payers.

The question has been designed to estimate the number of instances in which Challan Forms for payment of tax were issued despite payment of tax in time, so that institution's own efficiency could be improved.

Q.6 *Where did you make the payment of property tax?*

- a. National Bank
- b. Constable of the circle
- c. Not Paid so for

Primarily the payment of property tax is to be made in the State Bank or selected branches of National Bank of Pakistan. However, an informal system of payment of property tax exist, where by the assessee seeking his convenience, make the payment of tax in cash to the E&T

Constable in charge of the property tax circle. The E&TC after depositing the tax in the convenient branch of NBP return the receipt thereof to assessee on next/coming day. Normally a Tip is accepted in lieu of this service.

This informal process of payment of property tax has advantages as well as disadvantages:

Advantages

- i. The assesseees save themselves from cumbersome process of closing his business in working hours or getting short leave from offices, attending long queues in the NBP and then making tax payments.
- ii. The E&T Constable not only ensures the swift payment of property tax, but also earns illegal money by accepting informal Tip.

Disadvantages

- i. The unscrupulous elements in the E&T D receive cash payments from the assesseees without any receipt, on the assurance of depositing the same in NBP. This amount is never deposited in the Government Treasury causing lot of inconvenience to the assesseees and loss to the Government exchequer.
- ii. Sometime forged payment receipts are delivered to the assesseees, leaving the E&T D to suffer in terms of reconciliation of accounts and audit paras.

It seems appropriate to discuss here the relevant provision of law prescribed in Punjab UIP Tax Act 1958.

"Section 13. Collection of Tax:

The tax shall be paid to such person or authority and such manner as the Government may prescribe"

"Rule 18. Collection of tax through tax-collecting staff:

(1) The Director Excise & Taxation may by an order in writing authorize the payment of the tax in any rating area at the office of the assessing authority concerned or may appoint a tax-collecting staff for any rating area on such terms as to furnishing of security and emoluments as he may deem fit.

(2) The staff so appointed shall work under the orders and control of the assessing authority and shall be competent to visit an assessee at his residence or place of business with a view to collecting the tax and penalty, if any, imposed on him.

(3) A member of such tax-collecting staff shall be furnished with such credentials to establish his authority as may be prescribed by the Director, Excise & taxation.

(4) For every payment except a payment made at a treasury, made under these rules a receipt in Form P.T.15 shall forthwith be given to the person making the payment and the counterfoil retained."

The above question has been designed to know the trends prevailing among the tax payers, so that if necessitated, the institutional policies may be updated or modified.

Q.7 *What did you do, when Challan Form for payment of tax was not received?*

- a. Visited Excise Office
- b. Made Phone Call
- c. Wrote a letter
- d. Waited the Challan Form

The above question has been designed to know the response of the assesseees, when Challan Form for tax payment with 5% rebate was not received by them well in time.

Q.8 *Did your problem of property tax solved during your visit to property tax office?*

&

Q.9 *How did your problem solve, during visit to Excise Office?*

- a. By exerting pressure (Political or Social)
- b. Illegal Payment of Rs.....
- c. Without pressure & payment

Empirical observations revealed that simple and normal problems are usually solved just by reminding the concerned staff either by way of visiting E&T office in person or making a phone call or writing a letter. But sometimes the problem remained unattended and are got solved through the process 9a or 9b above.

The above question has been designed to know the trends and tactics adopted by the assesseees for getting their problems resolved, whether these relate to, assessment of property tax, copy of PT-1 or Challan Form for tax payment with 5% rebate.

Q.10 *How did you find the atmosphere of Excise Office?*

- a. Very Good
- b. Good
- c. Bad
- d. Very bad

The Excise & Taxation Department has taken a number of measures for the facilitation of visitors in the Excise & Taxation Offices. These include facilitation centers, comfortable seating arrangements, with

explicit directions to the staff to extend full courtesy to people visiting offices in connections with their problems.

The question has been designed to adjudge the atmosphere and standard of these facilities in a rating style.

Q.11 *How did you find the attitude of property tax staff?*

- a. Cooperative
- b. Helpful
- c. Ignoring

The E&T D on one hand is trying to reduce the interaction with tax collectors and tax payers, but there are areas where the assesseees have to visit E&T Offices in connection with their problems relating to tax assessment, or tax payment or copies of record. Therefore the E&T D has been trying its level best to create a friendly atmosphere in the offices so that the visiting people may not face any difficulty in getting solutions of their problems.

The question has been designed to adjudge the attitude of the people towards the visitors.

Q.12 *Which of the mode you will opt for payment of property tax? Through!*

- a. Cash payment in Bank or Post Office
- b. Credit card
- c. Scratch card
- d. Internet

The question has been designed in continuation to Q.6 above, to evaluate and adjudge the option and likeliness of the tax payers so that the same may be kept in mind while updating and modifying the institution's own policies.

Q.13 *Have you visited the web site of Excise & Taxation Department?*

- a. Yes
- b. No

Q.14 *If yes, how did you find it?*

- a. Very Good
- b. Good
- c. Satisfactory
- d. In-sufficient

As a part of reform measures the Government of Punjab, Excise & Taxation Department has established its web site (www.punjab.gov.pk). This web site contains maximum possible information that can be placed on net and is frequently updated hoisting day to day information and development being made. In the near future the E&T D has planned to place the data of all the properties on net like data of motor vehicles placed on mtmis web site (mtmis.punjab.gov.pk).

The questions have been designed to know the view point of the tax payers and general public, so that the web site could be improved to the entire satisfaction of tax payers.

Q.15 *How did you observe the facilities provided for visitors in Excise & taxation office?*

- a. Very Good
- b. Good
- c. Satisfactory
- d. In-sufficient

As a part of its policies the E&TD is providing maximum available facilities to its customers visiting E&T offices. These include comfortable

seating arrangements, drinking water, public toilets and shelter from adverse climate etc.

These questions have been designed in a rating format to adjudge the view / comments of the people visiting E&T offices, so that these facilities are improved to the entire satisfaction of the clients.

Q.16 *Any suggestion for improvement of assessment and collection of Property tax?*

It is an open type of question soliciting suggestions from people, so that Institution's own efficiency is improved in the light of these suggestions.

Government of the Punjab
Survey relating to Excise & Taxation Department
(Staff Satisfaction)

Designation..... Branch(Optional)..... District.....

(Name is not to be mentioned in this questionnaire)

1. What is your age (in years)?

a.	b.	c.	d.
18-25	25-40	40-55	Above 55

2. What is your basic pay scale?

a.	b.	c.	d.	e.
1-4	5-10	11-15	16-17	18-19

3. Since how many years you are serving in Excise & Taxation Department?

a.	b.	c.	d.	e.
1-2	2-6	6-10	10-20	More than 20

4. You joined E&T Department as?

a.	b.	c.	d.	e.	f.
Constable	J/Clerk.	KPO	Steno	E&TI	E.T.O./A.D

5. Tick the present Designation in the relevant box along with No. of yrs. in the present post.

a.	b.	c.	d.	e.	f.	
Constable	H/Constabl	J/Clerk	S/Clerk	KPO/DEO	Steno	
g.	h.	i.	j.	k.	l.	m.
E&TI	Asstt.	Suprtd	AETO	ETO	Sr/ETO

6. What is your opinion about chances of promotion?

a.	b.	c.	d.	e.
Very Good	Good	Sufficient	Insufficient	Non-existent

7. Are you satisfied with your present job/assignment?

a.	b.	c.	d.
Very satisfied	Fairly satisfied	Dissatisfied	Not at all satisfied

8. How did you find the attitude of your colleagues?

a.	b.	c.	d.	e.
Helpful	Cooperative	Non-Cooperative	Jealous	No concern

9. What is your view about the work load assigned?

a.	b.	c.	d.	e.
Very light	Light	Moderate	Overloaded	Heavily loaded

10. If you work hard honestly & dedicatedly, what is the response of your officers?

a.	b.	c.	d.	e.
Very encouraging	Encouraging	No concern	Discouraging	Very discouraging

11. In comparison to other departments, how do you rate Excise & Taxation Department?

a.	b.	c.	d.	e.
One of the best	Good	Average	Below average	One of the worst

12. What are your views about your immediate boss? (Tick the relevant reply)

	a. Always	b. Usually	c. Rarely	d. Never
i. Approachable.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ii. Makes clear decisions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
iii. Makes decision quickly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
iv. Consult me on matters where I can contribute.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v. Consider my suggestions for implementation.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
vi. Gives me credit if I have done good job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
vii. Gives me feedback on how I am doing.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
viii. Identifies my training and development needs.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ix. Discourage me what ever my performance may be.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

13. Please answer the following questions relating to senior officers. (Tick the relevant reply)

	a.	b.	c.	d.
	Strongly Agree	Agree	Disagree	Strongly disagree
i. Senior management is not interested in listening to staff opinion.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ii. In your opinion If you disagree with senior management it will damage your career prospects.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
iii. Senior management acts fairly in their day to day dealing with staff.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
iv. I feel my contribution in the E&T Department is appreciated.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v. I am told the reasons of posting / transfers of my staff or if any action is taken against them.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
vi. At sr. management level sufficient arrangements are made for training/improvement in my professional skill.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
vii. At sr. management level sufficient arrangements are made for welfare of staff and his family members.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

14. Any other observation with regard to the management or working of the E&T Department

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Government of the Punjab
Survey relating to Excise & Taxation Department
(Customer's satisfaction)

Name..... Vehicle No..... District.....

1. How do you get your vehicle registered? By/Through!

a.	b.	c.	d.	e.
<input type="text" value="Yours-self"/>	<input type="text" value="Motor Dealer"/>	<input type="text" value="Agent"/>	<input type="text" value="Motor Branch Staff"/>	<input type="text" value="Friend"/>

2. Have you been forced to pay extra amount (in addition to prescribed Fee/charges) for the registration of your vehicle?

a.	b.
<input type="text" value="Yes. Rs....."/>	<input type="text" value="No extra amount"/>

3. How did you find the process of registration of your vehicle?

a.	b.	c.	d.	e.
<input type="text" value="Very Good"/>	<input type="text" value="Good"/>	<input type="text" value="Average"/>	<input type="text" value="Bad"/>	<input type="text" value="Very Bad"/>

4. Did you receive the Number Plates along with Receipt for payments you made for registration of your vehicle same day from counter?

a.	b.
<input type="text" value="Yes"/>	<input type="text" value="No"/>

5. If yes after how much time?

a.	b.	c.	d.
<input type="text" value="Same time"/>	<input type="text" value="After reasonable wait"/>	<input type="text" value="After long wait"/>	<input type="text" value="Not received"/>

6. How did you find the new computerized number plate?

a.	b.	c.	d.
<input type="text" value="Beautiful"/>	<input type="text" value="Very Good"/>	<input type="text" value="Reasonable"/>	<input type="text" value="Did not appear good"/>

7. Have you affixed the new number plate on your vehicle?

a.	b.
<input type="text" value="Yes"/>	<input type="text" value="No"/>

8. If not for what reasons?

a.	b.	c.	d.
<input type="text" value="Don't like it"/>	<input type="text" value="Duplicate may not be available"/>	<input type="text" value="May be damaged"/>	<input type="text" value="May be stolen"/>

9. When did you receive the Registration Book & Original file of the vehicle through Courier service (for Lahore only)?

a.	b.	c.	d.	e.
<input type="text" value="Same day"/>	<input type="text" value="After one week"/>	<input type="text" value="After 2-3 weeks"/>	<input type="text" value="After 3-4 weeks"/>	<input type="text" value="Not received"/>

10. What did you do, when Registration Book and Original file of the vehicle was not received through courier (for Lahore only)?

a.	b.	c.	d.	e.
<input type="text" value="Visited Courier"/>	<input type="text" value="Visited Excise Office"/>	<input type="text" value="Made Phone Call"/>	<input type="text" value="Wrote a letter"/>	<input type="text" value="Waited for R.C./File"/>

11. What was the response of Motor Branch Staff when you visited Motor Branch for Duplicate book or Transfer of your vehicle?

a.	b.	c.
Completed in reasonable time	Advised to come next day	Referred to Agent

12. How will you rate the attitude of Motor Branch Staff?

a.	b.	c.	d.
Cooperative	Helpful	Non-cooperative	Ignoring

13. Do you pay Token Tax of your vehicle with 10% rebate available up to 31st July or afterwards?

a.	b.	c.	d.
Before 31 st July	After 31 st July without fine	With fine	Not yet paid

14. How did you make payment of Token tax of your vehicle? By/Through!

a.	b.	c.	d.
Myself	Agent	Motor Br. Staff	Not Paid so for

15. Which of the mode you will opt for payment of token tax? Through!

a.	b.	c.	e.	f.	g.
Post Office	Bank	Excise Office	Credit card	Scratch card	Internet

16. How do you observe the agents sitting outside E & T Office?

a.	b.	c.	d.	e.
Bread earners	Helpers	Agents	Companions of motor staff	No reply

17. Have you visited the web site of Motor Branch?

a.	b.
Yes	No

18. If yes, how did you find it?

a.	b.	c.	e.	f.
Very Good	Good	Satisfactory	In-sufficient	Poor

19. How did you observe the facilities provided for visitors in Excise & taxation office?

a.	b.	c.	d.	e.
Very Good	Good	Satisfactory	In-sufficient	Poor

20. Any suggestion for improvement of Registration of vehicles and collection of Token Tax?

.....
.....

Thanks

حکومت پنجاب

سروے برائے ایکسائز اینڈ ٹیکسیشن ڈیپارٹمنٹ
(کسٹمرز کی رائے جانچنے کیلئے)

نام..... گاڑی نمبر..... ضلع.....

۱- آپ نے اپنی گاڑی کس کے ذریعے رجسٹر کروائی؟
ای خود بی سی ڈی ای
دوست موٹر ڈیلر ایجنٹ موٹر برانچ سٹاف

۲- آپ کو سروجہ فیس اور ٹیکس کے علاوہ زائد رقم ادا کرنی پڑی؟
ہاں..... روپیے نہیں! کوئی زائد رقم ادا نہ کی

۳- گاڑی رجسٹر کروانے کا تجربہ کیسا لگا؟
ای بہت اچھا بی اچھا سی مناسب ڈی برا ای بہت برا

۴- کیا آپ کو رجسٹریشن فیس کی رسید اور نمبر پلیٹ اسی دن کونٹر سے مل گئی تھیں؟
ہاں نہیں

۵- کتنی دیر میں؟
ای اسی وقت بی مناسب انتظار کے بعد سی کافی انتظار کے بعد ڈی نہیں ملی

۶- آپ کو کوئی نمبر پلیٹ کیسی لگی؟
ای خوبصورت بی بہت اچھی سی مناسب ڈی اچھی نہیں لگی

۷- کیا آپ نے نمبر پلیٹ اپنی گاڑی پر نصب کی ہوئی ہے؟
ہاں نہیں

۸- اگر نہیں تو کس وجہ سے؟
ای پسند نہیں بی ڈپلیکیٹ نہ ملنے کا اندیشہ سی خراب ہونے کا ڈر ڈی چوری ہونے کا ڈر

۹- کوریٹر کے ذریعے (صرف لاہور کیلئے) گاڑی کی فائل اور رجسٹریشن بک کتنے دنوں بعد ملی؟
ای اسی دن بی ایک ہفتہ بعد سی ۲ تا ۳ ہفتے بعد ڈی ۳ سے ۴ ہفتے بعد ای نہیں ملی

۱۰- گاڑی کی فائل اور رجسٹریشن بک کوریٹر کے ذریعے (صرف لاہور کیلئے) نہ ملنے پر آپ نے کیا کیا؟
ای کوریٹر سے رابطہ کیا بی ایکسائز آفس آئے سی دفتر فون کیا ڈی دفتر خط لکھا ای انتظار کیا

۱۱- جب آپ رجسٹریشن بک یا نمبر پلیٹ کا پتہ کرنے یا گاڑی ٹرانسفر کروانے کیلئے دفتر آئے تو موٹر برانچ سٹاف کا رویہ کیسا پایا؟
ای کام مناسب وقت میں کر دیا بی دوسرے دن آنے کا کہا سی ایجنٹ سے ملنے کا مشورہ دیا

۱۲- آپ نے موٹر برانچ سٹاف کا رویہ کیسا پایا؟
ای منتشر سی مددگار بی نظر انداز کرنے والا

۱۳- آپ اپنی گاڑی کا ٹوکن ٹیکس ۳۱ جولائی تک ۱۰ فیصد رعایت کے ساتھ ادا کرتے ہیں یا بعد میں؟
ای ۳۱ جولائی سے پہلے بی ۳ جولائی کے بعد بغیر جرمانہ کے سی جرمانہ کے ساتھ ڈی ادا نہیں کیا

۱۳۔ آپ اپنی گاڑی کا ٹوکن ٹیکس کیسے جمع کرواتے ہیں ؟

اے خود ایجنٹ کے ذریعے بی موٹر برانچ سٹاف کے ذریعے سی جمع نہ کروایا ہے ڈی

۱۵۔ ٹوکن ٹیکس کی ادائیگی کیلئے آپ کون سا طریقہ اختیار کرنا پسند کریں گے ؟

اے پوسٹ آفس میں بی نیشنل بینک میں سی ایکسائز کے دفتر میں ڈی کریڈٹ کارڈ ای اسکریچ کارڈ ای انٹرنیٹ ایف

۱۶۔ آپ دفتر کے باہر بیٹھے ایجنٹ حضرات کو کیسا پاتے ہیں ؟

اے اپنی روٹی روزی کمانے والے بی مددگار سی ایجنٹ ڈی دفتری اہلکاروں کے ساتھی ای جواب نہ دینا ہے ای

۱۷۔ کیا آپ نے موٹر برانچ کی ویب سائٹ وزٹ کی ہے ؟

اے ہاں بی نہیں

۱۸۔ آپ نے موٹر برانچ کی ویب سائٹ وزٹ کو کیسا پایہ ہے ؟

اے بہت اچھا بی اچھا سی مناسب ڈی نا کافی

۱۹۔ دفتر میں ٹیکس گزاروں کی سہولت کیلئے کیسے گئے اقدامات کو کیسا پایہ ؟

اے بہت اچھا بی اچھا سی مناسب ڈی نا کافی

۲۰۔ بہتری کیلئے تجاویز

شکریہ

Government of the Punjab
Survey relating to Excise & Taxation Department
(Customer's satisfaction)

Name..... Mohallah/ Colony..... District.....

1. Do you pay property tax of your property?

a.	b.
Yes	No

2. If yes, for what kind of property?

a.	b.	c.	d.
House	Shop	Factory	Other kind.....

3. Do you think your property has been assessed to tax correctly?

a.	b.	c.
Yes	No	Do not know

4. When did you receive Challan Form for payment of tax with 5% rebate?

a.	b.	c.	d.
Before 20 th of August	From 20 to 31 August	After 31 st August	Not received

5. Did you receive Tax payment Challan Form despite payment of tax in time?

a.	b.	c.
Yes	NoTimes

6. Where did you make the payment of property tax?

a.	b.	c.
National Bank	Constable of the circle	Not Paid so for

7. What did you do, when Challan Form For payment of tax was not received?

a.	b.	c.	d.
Visited Excise Office	Made Phone Call	Wrote a letter	Waited the Challan Form

8. Did your problem of property tax solved during your visit to property tax office?

a.	b.
Yes	No

9. How did your problem solve, during visit to Excise Office?

a.	b.	c.
By social pressure	Illegal Payment of Rs.....	Without pressure & payment

10. How did you find the atmosphere of Excise Office?

a.	b.	c.	d.
Very Good	Good	Bad	Very bad