



**ST. MARY'S UNIVERSITY
SCHOOL OF GRADUATE STUDIES**

**ASSESSMENT OF SERVICE DELIVERY PRACTICE IN TAX
COLLECTING AUTHORITY
IN THE CASE OF KOLFE- KERANYO SUB CITY**

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Declaration

I, the under signed, declare that this thesis is my original work and has not been presented for a degree in any other University, and that all sources of materials used for the thesis have been duly acknowledged.

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Acknowledgment

First and for most I would like to thank God for giving me the courage and patience for accomplishing this research study. Second to that I would like to show my deepest gratitude to my family (my husband Abate Tekeba my lovely kids Meron Abate and Alazar Abate and friends for their emotional support for all the times. I would also like to thank my advisor DejeneMamo (Asst. Prof.) for his guidance and support right from the start all the way to the accomplishment of this thesis. In addition I like to thank respondents (tax payers and KolfeKeranyo sub city Inland Revenue employees) for giving me all the necessary information for the study without hesitations by sparing from the little time they have. I like to thank them all in the bottom of my heart, without the above parties, this research paper wouldn't be at its existence.

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List of Acronyms

ERCA	Ethiopian Revenue and Custom Authority
SERVPERF	Service Performance
SERVQUAL	Service Quality
SPSS	Statistical Package for Social Science

ABSTRACT

The purpose of this study is to assess tax collection service delivery practice in Kolfe-Keranyo sub city. Important facts that have expected to have positive/negative influence on the service delivery of the branch office such as equal access to service , provision of information and consultation to customer, identification of improvement gaps, meeting customer needs and expectation, monitoring and evaluation of service activities and proper handling of customer' complaints are included in the study. Data for this study were collected from employees and tax payers of the branch office. Data collection was made through two methods that were service delivery survey using questionnaire and structured interview. The sample consists of 147 tax payer and 12employees. The research study design engaged more of a quantitative research and descriptive analysis has been performed to determine level of service delivery. The major finding of the study suggests that customers were not well satisfied with the provision of service delivery in this branch office. The effort of the branch office in creating conducive environment to tax payers, availing valuable and ample information, provision of consultation to tax payers, employees involvement in monitoring and evaluation activities and identification of service gaps, open and transparent communication with tax payers, handling of tax payers complaints was found to be below the expectation of the taxpayers. Thus the overall perception of taxpayers', regarding service delivery practice, is said to be poor. The branch office should deliver quality service to all tax payers equally & realize the purpose of its establishment and form modern system like : -Online tax payment, Payment through the Banks/Mobile banking, Online feedback assessment. On the other hand, the level of efficient and quality service delivery could be improved through: Regular feedback collection and assessment, Regular feedback review with the staff, Clear action plan and execution of the plan. The management would emphasis towards Reward good performance and deal with poor performance, Early action is necessary to ensure that all staff have the required competence and integrity before being brought into the branch office, Integrity and ethics courses are important.

Chapter One

1.1 Background of the study

Service delivery is not only limited to private firms for the purpose of earning profit, but it has also delivered by the public as well. Governments have legal responsibilities and authorization to deliver quality service for the public. On the other hand the public also have the legal right of getting quality service up to the level of their expectation from the government. (Coopers 2007)

Government services are not governed by market price rather they are governed by legal provision, rules, procedures and regulations. Hence, the monopolistic control of government service makes the philosophy of “customer is the king” somewhat ambiguous particularly in developing countries. (Coopers 2007)

In most of Africa, civil service pay scales are extremely low compared to the private sector, making it difficult for government agencies to recruit and retain qualified staff, particularly with key skills such as IS, financing and accountancy. Poorly paid staff are less likely to be productive, more difficult to motivate, and in reality, more likely to be open to corruption. (Ad Hoc Expert Group Meeting 2000)

Many scholars (Kumar (2004), Cobham (2005) and Rizal (2010)) have explained taxation in different ways. Accordingly, Cobham (2005) explained that tax is a fundamental issue, but neglected element of the development policy. The structure and administration of taxation are frequently omitted from discussion and research agenda. Questions of a primarily redistributive nature may be believed political, and so unsuitable for neutral economic analysis, and moreover as questions to be resolved by the democratic process in individual countries. On the other hand, many questions are posed in terms of system reform and these may instead be considered as purely ‘technical’ matters of economic and bureaucratic efficiency to be settled by experts.

In the mid-1990s, the Government recognized the urgent need to address the wide array of capacity constraints that hindered the performance of public institutions in Ethiopia. Core public management systems at the federal and regional levels were hampered by outdated civil service legislation and working systems; the absence of a medium-term planning and budgeting framework; ineffective financial and personnel management controls; inadequate civil service

wages and inappropriate grading systems; poor capacity for strategic and cabinet-level decision making; and insufficient focus on modern managerial approaches to service delivery. (PSCAP 2002) In recognition of these constraints, the Government embarked on a comprehensive Civil Service Reform Program (CSRP) in 1996. Indicative of Ethiopia's "first generation" capacity building efforts, the CSRP sought to build a fair, transparent, efficient, effective, and ethical civil service primarily by creating enabling legislation, developing operating systems, and training staff under each of the five pillars: (i) Expenditure Control and Management, (ii) Human Resource Management, (iii) Service Delivery and Quality of Service, (iv) Top Management Systems, and (v) Ethics. Successful efforts (for example, budgeting, planning, and accounting reforms) at the federal level were intended to provide prototypes for regional authorities. (PSCAP 2002).

The government redefined the roles and the responsibilities of the ministry in the year 2005. The redefined responsibilities were identifying the capacity gaps in the country, formulating and coordinating the implementation of reform projects and programs, establishing the monitoring and evaluation system that ensure the effectiveness of reform programs, creating modern civil service system equipped with high human resource capacity, and paying attention to the expansion and utilization of Information and Communication Technology (ICT) in the country (Proclamation No. 471/2005: 3280).

Since its establishment, the ministry has conducted quite a lot of management training programs such as customer service delivery, strategic planning and management and result based performance management with the aim of enhancing the human resource capacities of the civil service organization.

1.2 Organizational back ground

Taxes are important sources of public revenue. Public goods such as roads, power, municipal services, and other public infrastructures are normally supplied by public agencies due to their natures of non-rivalry and non-excludability (Joseph, 2008). Government intervention in the supply of public goods is therefore inevitable and can only be done if the public pays taxes for the production and supply of such goods (Fjeldstad, 2004).

According to the current federal income tax proclamation no.286/2002 taxpayers are categorized into three categories, namely category “A”, “B”, and “C” based on their volume of sales and form of business. Category “A” includes any company incorporated under the tax law of Ethiopia or in or a foreign country and other entities having annual turnover of Birr 500,000 and more. Category ‘B’ includes those enterprises having annual turnover of more than Birr 100,000 and less than Birr 500,000. These categories of taxpayers must submit profit and loss statement at the end of the year. The law requires all entries in the records and accounts to be supported by appropriate vouchers category C unless already classified in categories A & B include tax payers whose annual turnover is estimated by tax authority at Birr 100,000 or less. (Council of Ministers Regulation no. 78/2002).

According to article 3 of the proclamation No.587/2008, Ethiopian Revenue and custom Authority (ERCA) is looked upon as "an autonomous federal agency having its own legal personality". The Authority came into existence on 14 July 2008, by the merger of the Ministry of Revenue, Ethiopian Customs Authority and The Federal Inland Revenue Authority who formerly were responsible to raise revenue for the federal government and to prevent contraband. Reasons for the merge of the foregoing administrations into a single autonomous Authority are varied and complex. Some of those reasons include:

- To provide the basis for modern tax and customs administrations
- To cut through the red tape or avoid unnecessary and redundant procedures that results delay and are considered cost-inefficient etc.
- To be much more effective and efficient in keeping and utilizing information, promoting law and order, resource utilization and service delivery
- To transform the efficiency of the revenue sector to a high level.

A long process of study called "Business Process Re-engineering" had taken place before any steps were taken to effect the merger of the foregoing administrations. The study was undertaken for a year and half beginning from November 2007 by teams of officials selected from within the administration.

Vision - To be a leading, fair and modern Tax and Customs Administration in Africa by 2020 that will finance Government expenditure through domestic tax revenue collection.

Mission - ERCA will contribute to economic development and social welfare by developing a modern tax and customs administration that employs professional and highly skilled staffs who promote voluntary compliance amongst individuals and businesses, and take swift action against those who do not comply.

Values - ERCA will understand its customers and their needs, treat them with trust and respect and help them meet their obligations. We will act with integrity, transparency and professionalism, and enforce customs and tax related laws. We will work closely with stakeholders and ensure the participation of women.

ERCA has the following objectives:

- To establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service,
- To cause taxpayers voluntarily discharge their tax obligations,
- To enforce tax and customs laws by preventing and controlling contraband as well as tax fraud and evasion,
- To collect timely and effectively tax revenues generated by the economy;
- To provide the necessary support to regions with a view to harmonizing federal and regional tax administration systems.

The ERCA has its headquarters in Addis Ababa. It is led by a Director General who reports to the Prime Minister and is assisted by five Deputy Director Generals, namely D/Director General for Program Designing of Operation and Development Businesses; D/Director General for Branch offices' Coordination and Support; D/Director General of Enforcement Division; D/Director General, Corporate Functions Division; Change Management and Support Sector; and Enforcement Sector. Each deputy director general oversees at least four directorates. Both the Director General and the Deputies are appointed by the Prime Minister.

Kolfe-Keranyo Inland revenue branch office is led by a General Manager who has the highest level of the hierarchy and supervises the whole system of the organization and reporting to D/Director General for Branch Offices Coordination and Support in the head office. The general manager is assisted by three boards of controllers (Internal Audit, Ethics and planning and

monitoring directorate) and three Deputy Managers called Tax quality, Modernization Corporate Works and Legal Deputy Managers.

The board of controllers reported to the general manger and they analyze the plans & control the organization activities.

The deputy managers also report to the general manger and they are in charge of making sure that the organization effectively fulfill its mission and satisfy the interest of tax payers. They distribute their power to departments and carryout integration of department heads under their supervision.

The department heads are under the supervision of deputy mangers. They coordinate diverse organizational tasks, supervise staff and carry out the basic functions of the organization.

Organizational Structure of KolfeKeranyo Inland Revenue Branch Office

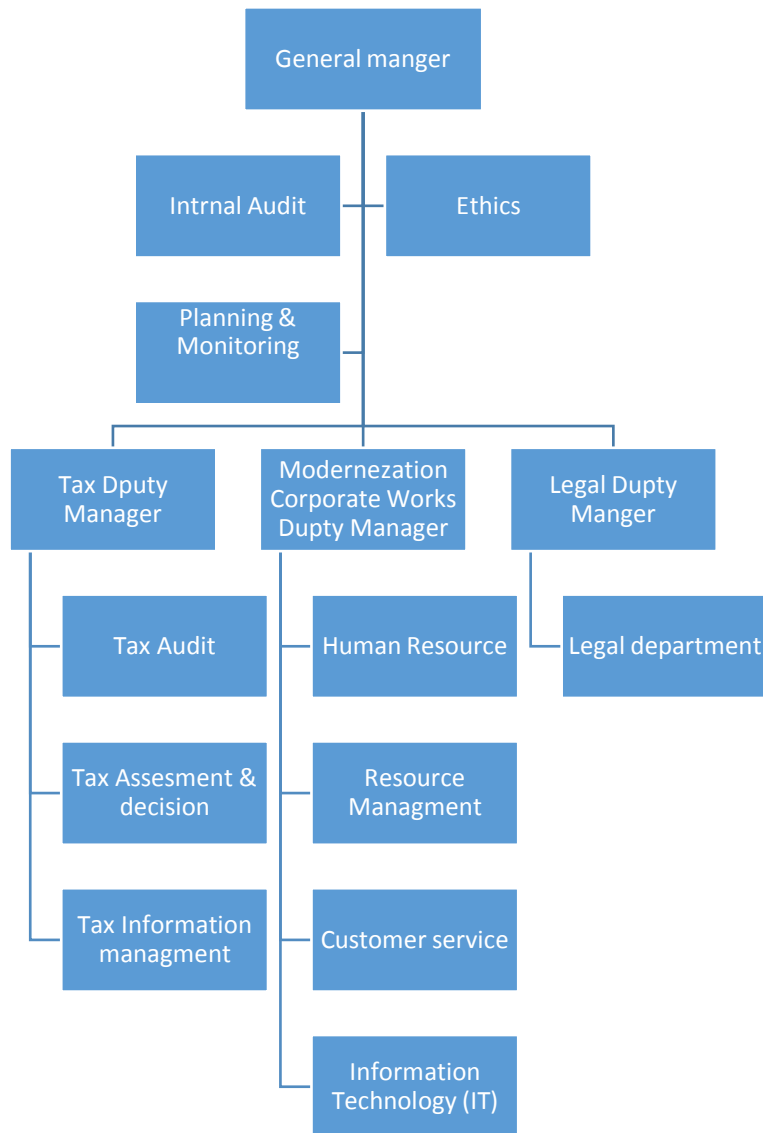


Figure 1 Organization structure adapted from K/Keranyo branch office Manual October, 2015.

1.3. Statement of the Problem

Ethiopian Revenue and Custom Authority (ERCA) one of civil service organization to raise federal government revenue by collecting of government tax from the public. The customer satisfaction study document of ERCA indicated that the overall level of customer's satisfaction was very low; employees were not impartial, not sincere in providing service, frequent interruption of electric city and network system, and not always on their duty while they are supposed to be. This could be an indication for the existence of service delivery problem

particularly in ERCA. The amount of revenue collected alone could not explain the best tax administration. A poor quality of tax administration may also collect large amount of revenue from easy - to tax sectors such as wage earners, while unable to enforce taxes on business enterprises and professionals. Hence, measuring the effectiveness of the tax administration by the size of tax collected is unsophisticated judgment. Considering the size of the compliance gap is rather a much stronger criterion to the effectiveness of tax administration (FIRA, 2000).

Decentralization of service delivery, in parallel with strengthening local government, allows people to take their destiny into their hands by increasing their participation in decision-making at the grass-roots level on issues that directly affect their lives. Decentralizing government enables the public to participate more directly in governance processes and empowers people previously excluded from decision-making. More fundamentally, it involves the devolution of power for making decisions at local levels and improves the efficiency of the public sector by making it more responsive to the needs of the public. (Ibid)

Taxpayers have come to expect the same level of service from public organizations as they receive from the best private sector organizations. Taxpayers are increasingly becoming more comfortable using new technology and are looking for easier, more efficient, and time effective ways to obtain information and interact with government agencies. To effectively meet taxpayer demands, administration staff must embrace the concept of viewing the taxpayer (customer) as the most important person to the organization. (Yassie Hodges 2013)

Government service is not governed by market price rather they are governed by legal provision, rules, procedures and regulations. Hence, the monopolistic control of government service makes the philosophy of “customer is the king” somewhat ambiguous particularly in developing countries.(Coopers 2007).Service delivery became increasingly an important problem in most civil service organizations. As Shepherd, Geoffrey (2003) Stated that:

“The civil services of the developing countries tend to be large, underpaid and politicized. Senior cadres lack professional depth and often fail to provide any chain of continuity in government over the longer term. As a result, delivery of public services tends to be inefficient and often beset by corruption” (Ibid)

The reasons for the researcher to do the research on this branch office were:

- ✓ Compared to others, Kolfe-Keranyo branch office service delivery is less efficient.
- ✓ Every tax payer need to stay in a queue a minimum of half a day to settle his/her monthly payment. The situation is worsening during the annual tax payment.

Kolfe-Keranyo sub city became the cause for a number of complaints on quality service which is expressed by negative corporate image, excessive bureaucracy, and delay, poor condition of service, partiality and insincere act of employees.

There are a number of reasons behind this poor quality service delivery. Whatever the reason once the customer is dissatisfied, it would be very difficult to gain their trust back. In this regard, a research shall be carried out to assesses the root cause of the problem and get the problem rectified.

1.3 Research Question

Does ERCA/Kolfe-Keranyo Branch Office provide tax payer service up to the standard?

How ERCA/ Kolfe-Keranyo Branch Office in meeting the needs and expectation of customers in delivering quality service?

Does ERCA/ Kolfe-Keranyo Branch Office identify improvement gaps to enhance quality of service delivery and how employees perceive this?

How ERCA/ Kolfe-Keranyo Branch Office in monitoring and evaluating the service delivery and incorporate the feedback for the enhancement of quality service?

What is the perception of tax payer in the quality of service delivery by ERCA/Kolfe-Keranyo Branch Office?

What are the challenges that undermine the quality of tax payer service in ERCA/ Kolfe-Keranyo Branch Office?

1.5. Objectives of the Study

The general objective of this study is to assess the service delivery practice of Kolfe -Keranyo Inland Revenue branch office and learn from practical experience of this office.

This study is more relevant than the studies made by ERCA due to the following facts:

- The researcher is neutral and the judgment out of the study is more reliable
- Tax payers and employees feel more comfortable to disclose the problems for the researcher than to the office itself.

Specifically the objective of the study includes the following:

1. To examine the existence and implementation of the predetermined service standards (Benchmark) and its contribution in enhancing service quality.
2. To review the branch office's quality of service delivery
3. To review the branch office's customer handling and consulting practices
4. To examine the perception of tax payer satisfaction on service delivery practice
5. To identify the branch office's service delivery improvement opportunities

1.6. Significance of the study

Primarily, the results of this research will be helpful to the branch tax authority (Kolfe-Keranyo) identifying their gap and improving of tax collection service delivery practice

Secondly the research may be used as a base for those concerned bodies that have interest to study on the area.

1.7. Limitation of the study

Due to time and resource limitations, the primary data was collected from tax payers when they were waiting to pay taxes in the branch office.

1.8 Organization of the Study

The study is organized in five chapters. The first chapter includes background of the study, statement of the problems, research questions, objective of the study, significance of the study, limitation of the study and organization of the study. In the second chapter literature review is viewed. The third chapter deals with research design and methodology, the fourth chapter presents the analysis and interpretation of data. The fifth chapter includes summary, conclusion and recommendation part. Finally the bibliography and appendixes is attached with the research paper.

Chapter Two

2. Literature review

2.1 Definition of service

Services are economic activities offered by one party to another most commonly employing time-based performance to bring about desired results in recipients themselves or in objects or other assets for which purchaser have responsibility. In exchange for their money, time and effort, service customer expect to obtain value from access to goods, labor, professional skills, facilities, networks and system; but they don't normally take ownership of any of the physical elements involved. (Christopher et. al 2007)

Most authorities consider the service sector to include all economic activities whose output is not a physical product or construction, is generally consumed at the time it is produced, and provides added value in forms. (Such as convenience, amusement, timelines, comfort or health) Those are essential an intangible concern of it's the first purchaser. (James Brain et. al 1987. Civil service considered as the cornerstone of any government gives and blood and flesh for the government's structure. Throughout the world, the contributions of civil service in promoting sustainable and equitable economic growth are receiving increasing attention. Efficient and effective management of the civil services are critical to sustainable socio-economic development of a nation.

Currently public sector is under increasing pressure to demonstrate that their services are customer-focused and that continuous performance improvement is being delivered. As a result high quality service is a priority for public service providers worldwide (Borins, 2000). Thus, as service providers, rendering quality service and continuously improving the service quality has become a very real issue for all service rendering organization.

Service delivery became increasingly an important problem in most civil service organizations. As Shepherd, Geoffrey (2003) Stated that:

“The civil services of the developing countries tend to be large, underpaid and politicized. Senior cadres lack professional depth and often fail to provide any chain of continuity in government

over the longer term. As a result, delivery of public services tends to be inefficient and often beset by corruption”

2.2 Definition of Service Quality

Service quality is a complex topic, as shown by the need for a definition that includes five dimensions: reliability, responsiveness, assurance, empathy, and tangibles. We use this dimension to introduce the concept of service quality gap. The gap is based on the difference between a customer’s expectation of a service and the perception of the service that is delivered. A survey instrument that measures service quality, called SERQUAL. Is based on implementing the service quality gap concept. (Wisniewski, M. and Donnelly, M. (1996).

Practitioners and writers in the popular press tend to use the term satisfaction and quality interchangeably, but researchers have attempted to be more precise about meanings and measurement of the two concepts, resulting in considerable debate. Although they have something in common, satisfaction is generally viewed as a broader concept; whereas service quality focuses specifically on dimensions of service. Based on this view, perceived service quality is a component of customer satisfaction. Service quality, which is the main issue in this paper, is a focused evaluation that reflects the customer’s perception of elements of service such as interaction quality, physical environment quality, and outcome quality. These elements are in turn evaluated based on the specific service quality dimensions: reliability, Assurance, Responsiveness, Empathy and Tangibles. Satisfaction, on the other hand, is more inclusive: it is influenced by perception of service quality, product quality, and price as well as situational factors and personal factors. (Zeithaml and Bitner, 2004).

Quality defined from the customer's viewpoint. The increasingly important role played by services and the inability of researchers to apply traditional manufacturing definitions to service quality led to a new conceptualization of service quality. Only one definition of quality was judged to be appropriate by service scholars (Gronroos, 1983; Parasuraman et al., 1985), and that definition was governed by the extent to which a service met the expectations of customers. "Only customers judge quality; all other judgments are essentially irrelevant" (Zeithaml et al., 1990).

Service quality affects customer satisfaction. A popular definition of service quality proposed by (Zeithaml et al. (1988) is ‘conformance to customer specifications’—that is, it is the customer’s definition of quality that matters, not that of management. In the marketplace, quality must ultimately be evaluated from the customer's perspective. Customers can articulate how well a product and/or service meets their expectations, a perceptual judgment they cannot make about how well the product and/or service conforms to specifications. Defining quality as the extent to which a product and/or service meets and/or exceeds expectations allows managers and researchers to include subjective factors (i.e., courtesy, helpfulness, confidence, appearance) that are critical to customers' judgments but difficult to quantify into assessments of quality. (Reeves and Bednar, 1994) Thus, Service quality can be defined as the collective effect of service performances which determine the degree of satisfaction of a user of the service. In other words, quality is the customer’s perception of a delivered service. By service-quality management, we refer to the monitoring and maintenance of end-to-end services for specific customers or classes of customers.

2.3 Principles of Service Quality

According to Clow and Kurtz (2003), receiving a high level of service is important to consumers but understanding how to evaluate the service quality received is more difficult. Two consumers receiving what appears to be the exact same service from a company may evaluate the quality of the service differently. One consumer may feel the service was good while the other may feel the service was performed poorly. When discussing service quality the three underlying principles that should be kept in mind are:

1. Service quality is more difficult for the consumer to evaluate than quality of a good.
2. Service quality is based on consumers’ perception of the outcome of the service and their evaluation of the process by which the service was performed.
3. Service quality perceptions result from a comparison of what the consumer expected prior to the service and the perceived level of service received.

The process used by consumers in evaluating service differs from the process used for goods. Services tend to be high in experience and credence qualities while goods tend to be high in

search qualities. Search qualities are attributes that consumers can evaluate only during or after the consumption process. Credence qualities are attributes that consumers have difficulty evaluating even after consumption is complete. Experience qualities are qualities of a good or service that will be evaluated only after the service has been consumed or during the process of consumption. (Clow and Kurtz, 2003).

2.4 Measurement and dimensions of service Quality

Manufacturing quality measurement can largely be objective and standardized while many service measurements are perceptual or subjective. Parasuraman et al. (1985,1988) argued that the customer's perception of service quality offering is a function of five dimensions categorized as reliability, Assurance, Tangibles, Empathy, and Responsiveness and suggested SERVQUAL (a service quality measurement tool).

Cronin and Taylor (1992) argued for "Performance only" measurement of service quality and proposed a service quality measurement tool called SERVPERF. Parasuraman's SERVQUAL model is widely used to measure perceived service quality. Parasuraman et al. (1985) also found that the customer's perception of service quality depends upon the size and direction of the gap between the service the customer expects to receive and what he or she perceive to have been received. Thus, service quality is defined as the gap between customers' expectation of service and their perception of the service experience. The gap theory is the method for calculating the service quality that involves subtracting a customer's perceived level of service received from what was expected. (Clow and Kurtz, 2003). This gap model is one of the best-received and most heuristically valuable contributions to the service literature according to Brown and Bond (1995).

The five dimensions of service quality are: Tangibility, Reliability, Responsiveness, Assurance and Empathy. The SERVQUAL gaps can be calculated at three levels which are, the overall (unweighted) gap score, average gap scores for each dimension and gap scores for each attributes (Check appendix 1 to see how the calculation can be done)

Empathy..

The SERVQUAL gaps can be calculated at three levels which are, the overall (unweighted) gap score, average gap scores for each dimension and gap scores for each attributes (Check appendix 1 to see how the calculation can be done)

$$\text{SERVQUAL Gap score} = \frac{\sum_{i=1}^n (PA_i - EA_i)}{[n]}$$

Where, P= Perception score,

E= Expectation score,

A_i= Attribute number and

n= it can be number of respondents/ attributes in a dimension/dimensions depending on the level of gap to be measured.

Figure 2.the SERVQUAL Model: adopted from the Journal of Marketing, A. A. Parasuraman et al.” A Conceptual Model of Service Quality and Its Implication for Future Research” 1985/49 p.48

Dimension of Service Quality

The dimensions of service quality were identified by marketing researcher studying several different service categories: appliance repair, retail banking, long-distance telephone service, securities brokerage, and credit card companies. They identified five principle dimensions that customers use to judge service quality-reliability, responsiveness, assurance, empathy, and tangible, which are listed in order of declining relative importance to customers. (James A. Fitzsimmons 1997).

Reliability: The ability to perform the promised service both dependably and accurately. Reliable service performance is a customer expectation and means that the serviced is accomplished on time, in the same manner, and without errors every time. (James A. Fitzsimmons 1997).

Responsiveness: The willingness to help the customers and to provide promotes service. Keeping customers waiting, particularly for no apparent reason, create unnecessary negative perception of quality. If a service failure occurs, the ability to recover quickly and with professionalism can create very positive perceptions of quality. (James A. Fitzsimmons 1997).

Assurance: The knowledge and courtesy of employees as well as their ability to convey trust and confidence. The assurance dimension includes the following features: competence to perform the service, politeness and respect for the customer, effective communication with the customer, and the general attitude that the server has the customer’s best interest at heart. (James A. Fitzsimmons 1997).

Empathy: The provision of caring, individualized attention to customers. Empathy includes the following features: approachability, sensitivity, and effort to understand the customer’s needs.(James A. Fitzsimmons 1997).

Tangibles: The appearance of physical facilities, equipment, personnel, and communication materials. The condition of the physical surrounding (e.g., cleanness) is tangible evidence of the care and attention to detail that are exhibited by the service provider. (James A. Fitzsimmons 1997).

Customers use this five dimension to form their judgment of service quality, which are based on a comparison between expected and perceived service. The gap between expected and perceived serviced is a measure of service quality; Satisfaction is either negative or positive.

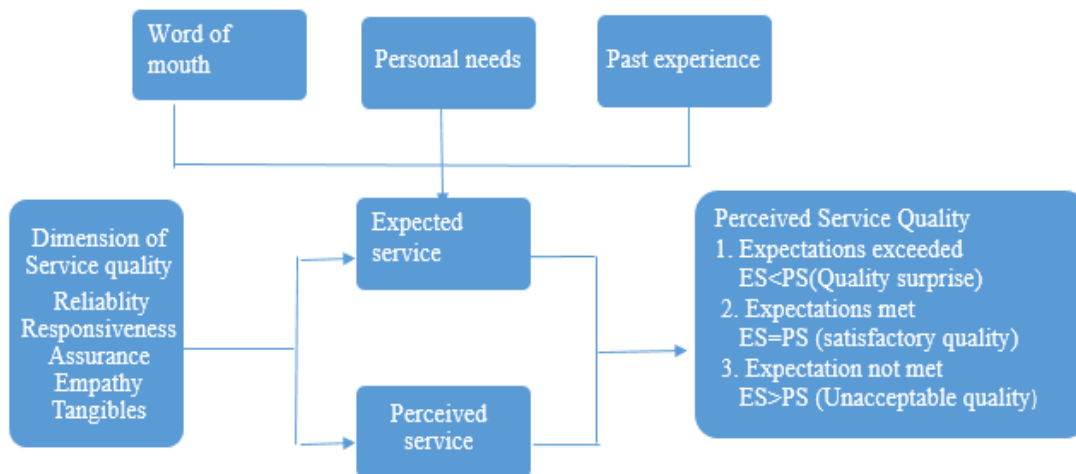


Figure 3 Service Quality Gaps adopted form Parasuraman et al “A conceptual Model of Service Quality and Its Implication for Future Research” 1985 p.44

2.5 Meaning and types of service expectations

To say that expectations are reference points against which service delivery is compared is only a beginning. The level of expectation can vary widely depending on the reference point the customer holds. Although most everyone has an intuitive sense of what expectations are, service marketers need a far more thorough and clear definition of expectations in order to comprehend, measure, and manage them. Because the idea of customer expectations is so critical to evaluation of service quality, we start our discussion by talking about the levels of expectations.

Expected service: levels of expectations

Customers hold different types of expectation about service. The highest can be termed desired service: the level the customer hopes to receive- the “wished for” level of performance.

Desired service: - is a blend of what the customer believes “can be” and “should be.” The expectation reflects the hopes and wishes of these consumers;. For example, you will engage the services of your college’s placement office when you are ready to graduate. Without these hopes and wishes and the belief that they may be fulfilled they would probably not go to this service what are your expectations of the service? In all likelihood you want the office to find you a job the right job-in the right place for the right salary because that is what you hope and wish for. However, you probably also see that the economy may constrain the availability of ideal job openings in companies. And not all companies you may be interested in have a relationship with your placement office. In this situation and in general, customers hope to achieve their service desires but recognize that this is not always possible. We call the threshold level of acceptable service adequate service-the level of service the customer will accept’. In the economic slowdown, many college graduates trained for high-skilled jobs may accepted entry-level positions at any office or internships for no pay. Their hopes and desires were still high, but they recognized that they could not attain those desires in the market that existed at the time. Their standard of adequate service was lower than their desired service. Adequate service level represents the minimum tolerable expectation” the bottom level of performance acceptable to the customer. (Zeithamal and Bitner 2004)

Figure 2.1 shows these two expectation standard as the upper and lower boundaries for customer expectations. This figure portrays the idea that customer’s asses service performance on the basis

of two standard boundaries: what they desire and what they deem acceptable. The adequate service expectation level, on the hand, may vary for different firms within a categories or subcategory.

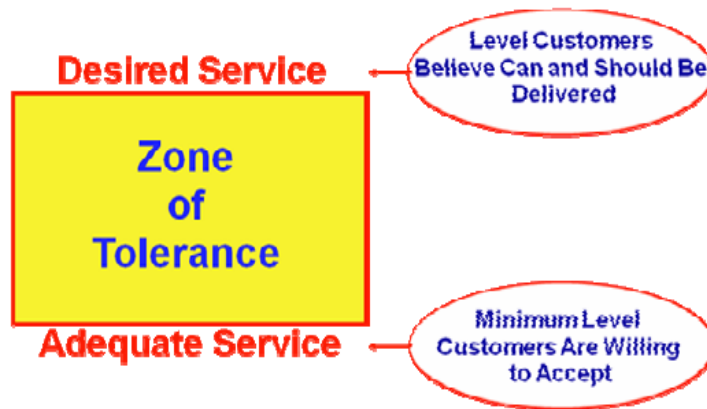


Figure 4.dual customer expectations adopted from Clow and Kurtz “Service marketing p.58

The Zone of Tolerance

Zone of Tolerance is extent to which customers recognize and are willing to accept this variation is called the zone of tolerance and is shown in figure 3.If service drops below adequate service the minimum level considered will be undermined. If service performance is higher than the zone of tolerance at the top end where performance exceeds desired service customers will be very pleased and probably quite surprised as well. (Zeithamal and Bitner 2004).

Another aspect of variability in the range of reasonable services is that different customers possess different tolerance zones. Some customers have narrow zones of tolerance, requiring a tighter range of service from providers, whereas other customers allow a greater range of service. For example, very busy customers would likely always be pressed for time, desire short wait times in general, and also hold a constrained range for the length of acceptable wait times. When it comes to meeting plumbers or repair personnel at their homes for appliance problems, customers who work outside the home have a more restricted window of acceptable time duration for that appointment than do customers who work in their homes or do not work at all.

In summary, we can express the boundaries of customer expectation of service with two different levels of expectations: desired service and adequate service. The desired service level is less subject to change than the adequate service level. A zone of tolerance separates these two levels. This zone of tolerance varies across customers and expands or contracts with the same customer. Customer expectations are uncontrollable. (Zeithamal and Bitner 2004).

2.6 Factors that influence customers perception and expectation

Because expectations play such a critical role in customer evaluation of services, marketers needs to have a control over these factors as well, but many of the forces that influence customer expectation are uncontrollable. When consumers are interested in purchasing service, they are likely to seek or take in information from several different sources. For example, they may call a store, ask a friend, or deliberately track newspaper advertisements to find the needed service at the lowest price. They may also receive service information by watching television or hearing an unsolicited comment from a colleague about a service that was performed well. In addition to these active and passive types of external search for information, consumers may conduct an internal search by reviewing the information held in memory about the service. Those factors that determine customers' perception and expectation of quality service are:

- A. Explicit service promises
- B. Implicit service promises,
- C. Word-of-mouth communications, and
- D. Past experience.

A. Explicit service promises: - are personal and non-personal statement about the service made by the organization to customers. The statements are personal when they are communicated by salespeople or service or repair personnel; they are non-personal when they come from advertising, brochures, and other written publications. Explicit service promises are one of the few influences on expectations that are completely the control of the service provider. Promising exactly they will ultimately be delivered would seem a logical and appropriate way to manage customer expectations and ensure that reality first the promises. All types of explicit service promises have a direct effect on desired service expectation. If the sales visit portray a banking

service that is available 24 hours a day, customer's desires for that service (as well as the service of competitors) will be shaped by this promise. Explicit service promises influence the level of both desired service and predicted service. (Zeithaml and Bitner 2004)

B. Implicit service promises: - are service-related cues other than explicit promises that lead to inferences about what the service should and will be like. These quality cues are dominated by price and the tangibles associated with the service. In general, the higher the price and the more impressive the tangibles, the more a customer will expect from the service.

C. Word-of-mouth communication: - The importance of word-of-mouth communication in shaping expectations of service is well documented. These personal and sometimes non-personal statements made by parties other than the organization convey to customers what the service will be like and influence both predicted and desired service. Word of mouth tends to be very important in services that are difficult to evaluate before purchase and direct experience of them. Experts (including consumer reports, friends, and family) are also word-of-mouth sources that can affect the levels of desired and predicted service.

D. Past experience: - Past experience, the customer's previous exposure to service that is relevant to the focal service, is another force in shaping predictions and desires. The service relevant for prediction can be previous exposure to the focal firm's service. For example, you probably compare each stay in a particular hotel with all previous stays in that hotel. (Zeithaml and Bitner 2004)

Service-improvement strategy for their organizations? Yes, this section will discuss ten guidelines that can be implemented to the service quality improvement program. (Berry et al, 1994).

1. Listening to Customers.

Quality is defined by the customer. Conformance to company specifications is not quality; conformance to the customer's specifications is. Spending wisely to improve service comes from continuous learning about the expectations and perceptions of customers and noncustomers. Customer research reveals the strengths and weaknesses of a company's service from the perspective of those who have experienced it. Noncustomer research reveals how competitors

perform on service and provides a basis for comparison. Important expectations for the service that competitors fulfill better offer an agenda for action. Companies need to install an ongoing service research process that provides timely, relevant trend data that managers become accustomed to using in decision making. Companies need to build a service quality information system, not just do a study. Conducting a service quality study is analogous to taking a snapshot. Deeper insight and a sense for the pattern of change come from a continuing series of snapshots taken from many angles. (Berry et al, 1994).

2. Reliability

Reliability is the ability of the company to perform the promised service dependably and accurately without errors (Schroeder, 2007). Also Reliability is the core of quality service. Little else matters to customers when a service is unreliable. When a firm makes frequent mistakes in delivery, when it doesn't keep its promises, customers lose confidence in the firm's ability to do what it promises dependably and accurately. Friendliness from the staff and sincere apologies do not compensate for unreliable service. Although most customers appreciate an apology, the apology does not erase the memory of that service. If a pattern of service failure develops, customers conclude the firm cannot be counted on, friendly and apologetic or not. (ibid)

3. Basic Service

In addition to Reliability, service customers want the basics-they expect fundamentals, not fanciness; performance, not empty promises. The services delivery should at least be above their acceptable services. Basic services are the minimum requirements a service provides should deliver to meet the customers' desired service level. (ibid)

4. Service Design

Reliably delivering the basic service customers expect depends in part on how well various elements function together in a service system. These elements include the people who perform the specific services in the service chain, the equipment that supports these performances, and the physical environment in which the services are performed. Design flaws in any part of a service system can reduce quality. It is tempting to blame poor quality on the people delivering service but frequently the real culprit is poor service system design. Service mapping is one way

to improve service system design. A service map is a visual definition of a service system, displaying each sub-process in the system in the sequence in which it appears. In effect, the service map depicts the chronology and pattern of performances that make up a service. If drawn explicitly, it answers the questions: "What is the service?" and "How does it work?" (ibid)

5. Recovery

Service encounters are moment of truth or interaction between a customer or potential customers and an organization (Zelthmal et al., 2006). While these moments of interaction provide an opportunity for firms to satisfy and even to delight the customers, there likewise is an opportunity to disappoint the customer. This happens when customers perception of initial service delivery behavior falling below the customer's expectation, or "Zone of tolerance" (Zelthmal et al., 2006). The impact of active recovery strategies on a company's revenue and profitability is dramatic (Bamford & Xystouri, 2005). Service recovery involves the actions taken by an organization in response to a service failure presenting another and perhaps even more critical moment of truth, in which the company can not only satisfy and retain its customers, but it can even delight them with its effort. In this sense service recovery involves a wider set of activities than mere complaint handling (Holloway et al., 2009). In such cases, the consumer may be unable or unwilling to complain, the service personnel may acknowledge the failure before the customer initiates (Zelthmal et al., 2006).

Many dissatisfied customers do not complain directly to the company-to avoid a confrontation, or because they perceive no convenient way to complain, or do not believe complaining will do much good. Companies can overcome some of this reluctance and improve recovery service in three ways:

A. Encourage customers to complain and make it easy for them to do so. Managers who wish to improve problem-resolution service must overcome the common customer perception that companies don't really care when things go wrong. Many firms rely exclusively on reactive recovery strategies in which customers must initiate contact. Comment cards available in the service facility and toll-free telephone numbers are examples of reactive systems. These approaches are useful but they preclude customers unwilling to take the first step. Thus, proactive strategies, in which the company makes the first contact, should be considered.

B. Respond quickly and personally. Companies often take too long to respond to unhappy customers, and then respond impersonally. By responding quickly, a firm conveys a sense of urgency. Quick response demonstrates that the customer's concern is the company's concern. By responding personally, with a telephone call or a visit, the firm creates an opportunity for dialogue with the customer-an opportunity to listen, ask questions, explain, apologize, and provide an appropriate remedy.

C. Develop a problem resolution system. Service employees need specific training on how to deal with angry customers and how to help customers solve service problems. In some cases, they need access to information systems that will tell them more about the customer, the situation causing the problem, and possible solutions. (Berry et al, 1994).

6. Surprising Customers

Customers judge the dimensions of Responsiveness, Assurance, Empathy and Tangibles during the service delivery process; hence, these are process dimensions (A., Zelthmal et al., 2006). Reliability, judged following the service, is an outcome dimension. Although Reliability is the most important dimension in meeting customers' service expectations, the process dimensions-especially Assurance, Responsiveness, and Empathy-are most important in exceeding them. Companies are supposed to be reliable; they are supposed to provide the service they promise to provide. Thus, it is difficult for firms to exceed customers' expectations by being reliable. The process dimensions of service, however, provide the opportunity to surprise customers with uncommon swiftness, grace, courtesy, competence, commitment, or understanding. The opportunity is present to go beyond what is expected. In effect, exceeding customers' expectations requires the element of surprise, and the best opportunity for surprising customers is when service providers and customers interact. (ibid).

7. Fair Play

Customers expect service companies to treat them fairly and become resentful and mistrustful when they perceive otherwise. Fairness underlies all the customers' expectations. Customers expect service companies to keep their promises (reliability), to offer honest communication materials and clean, comfortable facilities (Tangibles), to provide prompt service (Responsiveness), to be competent and courteous (Assurance), and to provide caring,

individualized attention (Empathy). Fairness is not a separate dimension of service but, rather, touches the very essence of what customers expect.

The intangibility of services heightens customers' sensitivity to fairness issues. Because services are performances rather than objects, they are difficult for customers to evaluate prior to purchase. Customers cannot try on services for fit and feel; there are no tires to kick such as in buying an automobile. Customers usually must buy the service to actually experience it. Thus, they must trust a service company to deliver on its promises and conduct itself honorably. (ibid)

8. Team work

Teamwork is often seen in the academic literature as a means of supporting willingness of deliver service quality (Berry and Parasuraman, 1992). Having many customers to serve, like on a full airline flight or in a busy bank office, can be mentally and physically exhausting. Control over the service is often dispersed among different organizational units that function without cooperation, frustrating contact employees' ability to effectively serve their customers. It is common for employees to be so stressed by the service role that they become less caring, less sensitive, and less eager to please. The presence of service "teammates" is an important dynamic in sustaining servers' motivation to serve. Thus, effective team work tends to develop capabilities for delivering a high level of service quality (Ueno, 2008) Coworkers who support each other and achieve together can be an antidote to service burnout. Team involvement can be rejuvenating, inspirational, and fun.

9. Employees Research

Employee research is as important to service improvement as customer research, for three reasons.

First, employees are themselves customers of internal service, and thus are the only people who can assess internal service quality. Because internal service quality affects external service quality, measuring internal service quality is essential.

Second, employees can offer insight into conditions that reduce service quality in the organization. Employees experience the company's service delivery system day after day. They

see more than customers see and they see it from a different angle. Employee research helps reveal why service problems occur, and what companies might do to solve these problems.

Third, employee research serves as an early-warning system. Because of employees' more intensive exposure to the service delivery system, they often see the system breaking down before customers do. (ibid)

10. Management Commitment/Servant Leadership

Delivering excellent service requires a special form of leadership/management commitment which is also referred as "servant leadership" by Parasuraman et al, (1994). According to the authors, Servant leaders serve the servers, inspiring and enabling them to achieve. Such leaders fundamentally believe in the capacity of people to achieve, viewing their own role as setting a direction and a standard of excellence, and giving people the tools and freedom to perform their task. Empowerment of front-line staff could be fundamental to achieving and improving the level of service quality. Nevertheless, empowerment of front-line staff has both positive and negative outcomes (Ueno, 2008). But still it is possible to achieve a high level of service quality form medium degree of empowerment. The ten guidelines discussed above are not mutually exclusive and that they must be viewed in a holistic manner. In figure 2.3 service qualities ring to capture these interrelationships. Listening is positioned on the outer ring because listening has an impact on all the other lessons. Identifying the basics of service, improving service system design, recovering from service shortfalls-these and other essentials of service quality involve listening behavior. Reliability is pictured in the center, because Reliability is the core of service quality. Little else matters to customers when the service is unreliable. The sequence of the lessons is purposeful. The service system should be designed to deliver the basic service excellently. Recovery service usually provides an opportunity to surprise customers and to demonstrate fair play. Teamwork, employee research, and servant leadership are critical factors in an organization's emotional readiness to deliver quality service. (ibid)

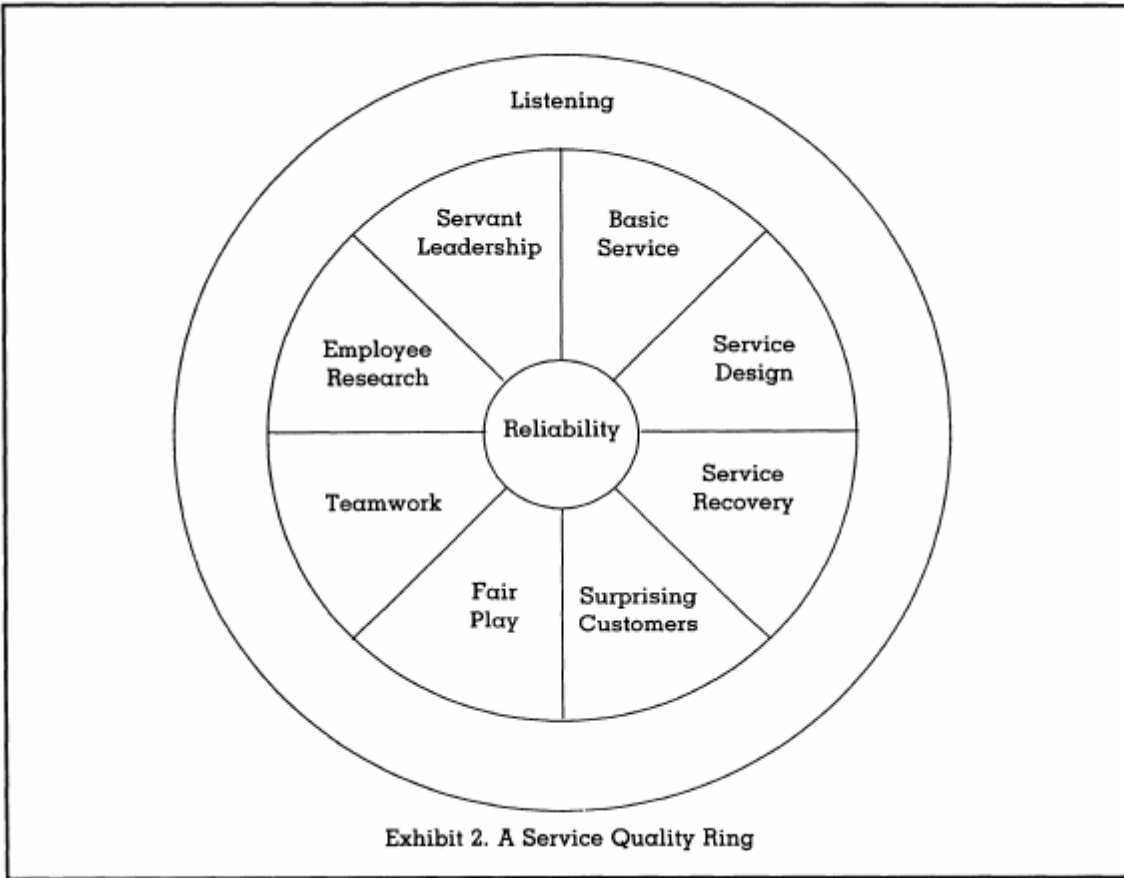


Figure 5 Service Quality Ring adopted from L.L Berry et al (1994), "Improving Service Quality in America: Lessons Learned [and Executive Commentary]" *The Academy of Management Executive* Vol. 8, No. 2 (May, 1994), pp. 32- 52

2.7 Quality Management in Service Firms

The Origins of Service Quality Theory: The Disconfirmation Paradigm The foundation of service quality theory lies in the product quality and customer satisfaction literature. Early conceptualizations (e.g., Gronroos 1982, 1984; Parasuraman, Zeithaml, and 1985) are based on the disconfirmation paradigm employed in the physical goods literature. This suggest that quality results form a comparisons of perceived with expected performance as is reflected in Gronroos's (1982,1984) as cited by Brady and Cronin(2001), similar conceptualization of service quality that "puts the perceived service against the expected service" (Gronroos 1984,p.37, emphasis in original.)

As cited by Brady and Cronin (2001), In addition to adapting the disconfirmation paradigm to the measurement of service quality, Gronroos (1982) identifies two service quality dimensions i.e., Functional quality and Technical quality. Functional quality represents how the service is delivered; that is, it defines customers' perceptions of the interactions that take place during service delivery. Technical quality reflects the outcome of the service act, or what the customer receives in the service encounter. (Brady and Cronin, 2001) The disconfirmation paradigm also is the basis for Parasuraman et al (1985) SERVQUAL model, which views service quality as the gap between the expected level of service and customer perceptions of the level received.

Parasuraman et al (1988) propose five dimensions of service quality: the reliability, Responsiveness, Assurances, Empathy, and tangibility characteristics of the service experience. “Rust and Oliver (1994) offer a three-component model: the service product (i.e. technical quality), the service delivery (i.e. functional quality, and the service environment.” (Barady and Cronin, 2001).

Ten Determinants that may influence the appearance of a gap were described by Parasuraman, Zeithaml and Berry (1985) the detail are discussing below:

Competence is the possession of required skills and knowledge to perform the service. For example there may be competence in the knowledge and skill of contact personnel, knowledge and skill of operational support personnel and research capabilities of the organization.

Courtesy is the consideration for the customer's property and a clean and neat appearance of contact personnel, manifesting as politeness, respect and friendliness.

Credibility is the factor such as trustworthiness, belief and honesty. It involves having the customer's best interests at prime position. It may be influenced by company name, company reputation and the personal characteristics of the contact personnel.

Security is the customer feeling free from danger, risk or doubt including physical safety, financial security and confidentiality.

Access is approachability and ease of contact. For example, convenient office operation hours and location.

Communication means both informing customers in a language they are able to understand and also listening to customers. A company may need to adjust its language for the varying needs of its customers. Information might include for example, explanation of the service and its cost, the relationship between services and costs and assurance as to the way any problem are effectively managed.

Knowing the customer means making an effort to understand the customer's individual needs, providing individualized attention, recognizing the customer when they arrive and so on. This in turn helps in delighting the customers i.e. rising above the expectation of the customer.

Tangibles are the physical evidence of the service, for instance the appearance of the physical facilities, tools and equipment used to provide the service; the appearance of personnel and communication materials and the presence of other customers in the service facility.

Reliability is the ability to perform the promised service in a dependable and accurate manner. The service is performed correctly on the first occasion, the accounting is correct, records are up to date and schedules are kept.

Responsiveness is to the readiness and willingness of employees to help customers in providing prompt timely services, for example, mailing a transaction slip immediately or setting up appointment quickly.

Customer satisfaction is a person feeling of pleasure or disappointment resulting from comparing a product perceived performance (outcome) in relation to his/her expectation (Kotler p and Armstrong G, 2010:7 may be). It clear from the above definition customers' satisfaction is a function of perceived performance and expectation. If the performance falls short of expectation, the customer is dissatisfied. If the performance matches the expectation the customer is satisfied, and if the performance exceeds expectations, the customer is highly satisfied or delighted.

Customer satisfaction is a long-term strategy. It is difficult to fundamentally alter perceptions of product quality over a short time horizon. So it is difficult to quickly cultivate a reputation for superior customer service. Consequently customer satisfaction is as competitive advantage that is sustainable over the long term (Schnaars, 1991) Engel & Black well (1982) defined satisfaction as an evaluation that the chosen alternative is consistent with prior beliefs with respect that

option. Satisfaction implies a conscious and deliberate evaluation of outcome (Engel & Blackwell 1982). Service quality is desirable for generating customer satisfaction and service quality is associated to customer observation and customer outlook.

(Oliver 1997) argues that service quality can be described as the result from customer comparison between their expectation about the service they will use and their perceptions about the service company. That means that if the perception would be higher than the expectation the service will be considered excellent, if the expectation equal the perceptions the service is considered good and if the expectation are not met the service will be considered bad.

The service management literature argues that customer satisfaction is the effect of a customer understanding of the value received in a transaction or relationship where value equal perceived service quality.

Customer Service concept

The people who serve us are friendly, responsive, and empathetic and do the right thing well, whether it is answering a question, offering advice or accepting the return of faulty merchandise. Equally we can all recognize poor customer service delivered by surly unapproachable, dogmatic, inflexible staff working with poor information and hampered by outdated technology. It is pervasive and everyone's responsibility; it is neither delegated nor relegated to a single department or function. Their operation run smoothly with minimal product and service defect rates, allowing them to focus on pleasing customers and lies proposition and they build personal relationships with customers (Buttle, 2009).

Customer satisfaction

It is a business term that organization produces good and service of quality at economic cost and consistently meeting the customer needs. To realize the benefit of a customer value strategy, the concept of customer value must be made operational. One way to render the concept operational is to devise methods to measure value and use the information to make the better strategic and operational decision. (P.Kotler, 1999)

Chapter Three

3. Research Design and Methodology

3.1 Research Design

The study used descriptive research method focused on tax collection service delivery practice in Kolfe-Keranyo sub city. Relevant data was collected through questionnaire and interview. The collected data tallied, tabulated and analyzed using both qualitative and quantitative data analysis methods. The data was interpreted based on the finding of the study and conclusion and recommendation forwarded accordingly.

3.2 Population, Sample Size and Sampling Technique

The target population of this study constitutes tax payers at Kolfe-Keranyo sub city and employees of the branch office specifically customer service, human resource and Information technology department. The total tax payer population is 9000 and 42 employees under the modernization corporate works.

Convenience sampling technique was used in the study. Convenience sampling is a statistical method of drawing representative data by selecting people because of their availability or easy access. The advantages of this type of sampling are the availability and the quickness with which data can be gathered. The reason for using convenience sampling it is impossible to include every individual because of the difficulties in their accessibility and proximity to the researcher. Questioners were distributed to tax payers who are waiting to pay their taxes. Therefore the researcher took a total sample of 150 tax payers who registered in this branch and 15 branch office employees were taken as samples for the study.

3.3 Data sources and data collection method

In Order to produce relevant data for this study, both primary and secondary data were considered. The primary data are the original data which was collected from tax payers, employees and managers through questioners, structured interview, focus group discussion and observation. This consists of the following:

- Access to general the service

- Open and transparent service
- Treating with courtesy and consideration
- Consulting tax payer to current service
- Customer Complaint handling
- Service efficiency
- Employees participation in monitoring and evaluation

Secondary data was collected from the authority's magazine, facts in brief, journals etc. Primary data helped the researcher to get first-hand information from respondents where as the secondary data helped to get relevant information that cannot be obtained from the primary sources.

3.4 Data analysis method

Collected raw data from respondents captured and analyzed with the help of statistical software program statistical package for social science (SPSS) with the help of Excel Software by the researcher. Reliability test, Frequency and Descriptive analysis were used as tools during the data analysis.

Accordingly the result of the analysis was interpreted by the researcher.

3.5 Reliability Test

As Andrew, Pedersen, and McEvoy, (2011) adopted from (Nunnally and Bernstein, 1994), a popular method for measuring the internal consistency reliability a group of items is Cronbach's alpha coefficient, often referred to as simply Cronbach's alpha or Cronbach's α . In short, Cronbach's alpha measures how well a set of variables or items measures a single, one-dimensional latent construct. It is essentially a correlation between the item responses in a questionnaire; assuming the statistic is directed toward a group of items intended to measure the same construct, Cronbach's alpha values will be high when the correlations between the respective questionnaire items are high. Cronbach's alpha values range from 0 to 1, and, in the social sciences, values at or above 0.7 are desirable, but values well above 0.9 may not be desirable as the scale is likely to be too narrow in focus. Cronbach alpha shows the reliability of the questionnaires as well as the variables, based on that, from the above table all of the variables

have a value on the standard range hence the whole questionnaires Cronbach value is almost on the standard range as a result it can be concluded that the questionnaire is valid.

Table 1: Reliability Test

No.	Items	Cronbach's alpha
1.	Access to general the service	0.840
2.	Open and transparent service	0.798
3.	Treating with courtesy and consideration	0.851
4.	Consulting tax payer to current service	0.874
5.	Customer Complaint handling	0.751
	Total Variables	0.932

Source: Own Survey, 2015

CHAPTER FOUR

RESULT AND DISCUSSION

This part of the research paper deals with analysis and interpretation of the collected data through questionnaires (open ended and close ended questions).

The first questionnaires were distributed to tax payers of Kolfe-Keranyo sub city Inland Revenue branch office who were waiting their tax payment in the branch office. Out of 150 copies of questionnaires distributed 147(98%) has been filled out thoroughly and returned, one questionnaire was rejected due to missing data and the rest two could not be returned.

The second questionnaires were distributed to employees of Kolfe-Keranyo sub city Inland Revenue branch office. A total of 15 copies of questionnaires were distributed and 12 has been filled out thoroughly and returned the rest three could not be returned.

The data, which was gathered through closed ended questions, was analyzed using the statistical tools which include percentages, frequency, mean and standard deviation. The data which was gathered through open ended questions was narrated to support the findings of quantitative once.

Percentage

Frequency

The sample mean is the average and is computed as the sum of all the observed outcomes from the sample divided by the total number of events. We use \bar{x} as the symbol for the sample mean. In math terms,

$$\bar{x} = \frac{1}{n} \sum_{i=1}^n x$$

Standard Deviation (SD) is the measure of spread of the numbers in a set of data from its mean value. Also called as SD, Standard Deviations symbol σ (sigma). This can also be said as a measure of variability or volatility in the given set of data.

$$s = \sqrt{\frac{1}{n-1} \sum_{i=1}^n (x - \bar{x})^2}$$

4.1. Quantitative Analysis

4.1.1. General Profile of Tax Payer Respondents

Table 2: Distribution of Tax Payers Demographic Variables (N = 147)

N0.	Variable	Frequency	Percent
1	Gender		
	Male	97	66%
	Female	50	34%
	Total	147	100%
2	Age		
	18-30	76	51.7%
	31-45	57	38.8%
	46-60	14	9.5%
	Total	147	100%
3	Service year		
	<1	32	22%
	1-5	93	63%
	5-10	20	14%
	>10	2	1%
	Total	147	100%
4	Organization Type		
	Private	147	100%

Source: Own Survey, 2015

When we see the first demographic variable, that is gender division of the respondents, 66% of respondents were male and 36% of the respondents were female.

The second demographic variable, which is the category of age group, shows most of the respondents under the category 18-30 age group contributed to 52%, following to this 39% of the respondents were under the category 31-45 age group and the remaining 10% above 46 years age group. This study shows majority of the respondents were between 18-45 age group.

The other main variable was the number of years the employees have got service in this branch office. For this question majority (63%) of the respondents are in the category 1-5years of service, 22% of the respondents answered less than one year service, 14% of the respondents answered the category 5-10 years' service and 1% of the respondents answered in the category more than ten years.

The last demographic variable determines the type of tax payers' business type. All of the respondents answered that they have privately owned business.

4.1.2 Access to general service

Table 3 Access to general service

3	Item		1 Strongly disagree	2 Disagree	3 Averagely agree	4 Agree	5 Strongly agree	Total	Mean	St.Deviation
3.1	You feel confident that you receive efficient service in the branch office	N	46	38	46	9	8	147	2.2857	1.13476
		%	31.3	25.9	31.3	6.1	5.4	100		
3.2	I am satisfied with the respectful behavior of employees	N	29	24	65	22	7	147	2.6871	1.09671
		%	19.7	16.3	44.2	15	4.8	100		
3.3	I am satisfied with the branch office employees' professional competence	N	16	11	74	38	8	147	3.0748	.99374
		%	10.9	7.5	50.3	25.9	5.4	100		
3.4	You received full attention at the front desk and they follow first come first serve principle	N	24	25	48	45	5	147	2.8776	1.12200
		%	16.3	17	32.7	30.6	3.4	100		
3.5	The branch office service will encourage tax payer to pay tax willingly	N	35	30	42	32	8	147	2.6463	1.21522
		%	23.8	20.4	28.6	21.8	5.4	100		

Source: Own Survey, 2015

Table 3 shows the ability of the branch office in providing efficient service to its tax payer.

Item 3.1: Around 12% of the respondents agree on receiving efficient service from the branch office while the majorities disagree with it. This implies that the management has to put in place a better service delivery practice.

Item 3.2: clarifies the behaviors of branch office employees and only 20% of the respondent are satisfied with it. The branch office has to make sure that its employees have the required behavior to the level of customer s' needs, expectations and due considerations to the tax payers. This could be enhanced through providing trainings on ethics and coaching of employees to change their attitudes.

Item 3.3: refers to the branch office employees' professional competence and 31% of the respondent are satisfied while the majority of the respondents do not agree. This implies that the branch office employee does not meet the needs and expectation of the tax payers.

Item 3.4: refers to customer satisfaction with regards to full attention at the front desk and if they follow first come first serve principle. Accordingly, 70% of the respondent stated that the service they have been receiving in front desk does not meet their expectation and rarely front desk workers follow first come first serve principle.

Item 3.5: refers to the branch office service to encourage tax payer same way as stated in Item 3.4 above. Hence, 70% of the respondent stated that the branch office service doesn't encourage tax payers to pay tax willingly.

4.1.3 Open and Transparent Service

Table 4: Open and Transparent Service

4	Tem		1 Strongly disagree	2 Disagree	3 Averagely agree	4 Agree	5 Strongly agree	Total	Mean	St. Deviation
4.1	The branch office promote an interactive environment with open communication	N	42	50	29	17	9	147	2.3265	1.18300
		%	28.6	34	19.7	11.6	6.1	100		
4.2	The branch office explain the service itself including related issue	N	39	53	26	22	7	147	2.3537	1.16338
		%	26.5	36.1	17.7	15	4.8	100		
4.3	The branch office communicate transparently where customer want to go and whom to contact to receive services	N	33	37	36	33	8	147	2.6327	1.21114
		%	22.4	25.2	24.5	22.4	5.4	100		
4.4	The branch office has awareness creation & educational program to taxpayer about taxes are important sources of public revenue	N	44	45	32	19	7	147	2.3197	1.17033
		%	29.9	30.6	21.8	12.9	4.8	100		

Source: Own Survey, 2015

Table 4 displays who is responsible for what including openness and transparency to customers.

Item 4.1: 17% of the respondents stated that the effort of the branch office promote an interactive environment with open communication is to the level of their satisfaction while the majority, 62% of the respondent did not agree. This indicates that the branch office attempt in promoting interactive environment is not to the level of customers' expectation and does not encourage them to have an opportunity for discussing their concern to the decision makers.

Item 4.2: refers to an attempt to analyze the competency of the branch office in explaining the service and related issue. Accordingly, 62% of the respondents stated that the branch office effort and competency to explain the service itself doesn't meet customers' needs. The branch office should build the capacity of employees in having a good knowledge about the service and

associated issue and familiarizing tax payer accordingly through using communications such as brochures, TV and Radio program.

Item 4.3: refers to the branch office ability to communicate transparently where the customers should go for next steps to receive the services. 60% of the respondents indicated that, similar to item 4.2, the branch office doesn't meet their needs and expectation in receiving clear and sufficient explanation concerning the service easily without spending much time.

Item 4.4: around 17% of the respondents stated that they are satisfied with the effort of the branch office about awareness creation and educational program to tax payer about the purpose of tax payment. However, the majorities do not satisfy and the employees haven't sufficient knowledge on this.

4.1.4. Treating with courtesy and consideration

Table 5: Treating with courtesy and consideration

5	Items		1 Seldom	2 Sometimes	3 Neutral	4 Often	5 Very often	Total	Mean	St.Deviation
5.1	Employees in the branch office show respect, care and understanding to your needs and expectation	N	37	78	14	12	6	147	2.1293	1.01544
		%	25.2	53.1	9.5	8.2	4.1	100		
5.2	The branch office promote ethical conduct for all activities	N	46	60	27	9	5	147	2.0952	1.02258
		%	31.3	40.8	18.4	6.1	3.4	100		
5.3	Employees in the branch office show consistently courteous with tax payer	N	59	63	10	11	4		1.8980	1.00502
		%	40.1	42.9	6.8	7.5	2.7			
5.4	Employees in the branch office shows sign of recognition towards tax payers	N	64	56	11	10	6		1.8980	1.07100
		%	43.5	38.1	7.5	6.8	4.1			

Source: Own Survey, 2015

Table 5 shows the ability of the authority in treating customers with courtesy and consideration which means politeness, respect, consideration and friendliness of contact person.

Item 5.1: entails to indicate employees ability in the branch office to show respect, care and understanding to the needs and expectation. The result demonstrated that only 12% of the respondent indicated they are satisfied. This implies large proportion of respondents indicate that the office does not meet their needs and expectation. This indicates that the employees' willingness and intention to handle customer with politeness, respect, consideration and kindness is not to the level of the taxpayers' expectation. Thus the management should consider in making effort to have consistently courteous service.

Item 5.2: emphasis the branch office to promote ethical conduct for all activities. Thus, 9% of the respondents indicated that they are satisfied while the large portion of the respondents replied that the branch office doesn't meet their needs and expectation. This doesn't show well the effort of the management in creating favorable environment where employees give due consideration to tax payer and treat them with due respect ethically that enhance the smooth relationship between tax payer and the branch office. Hence the management of the branch office has to make effort to install ethical behavior such as trustworthiness, belief and honesty that is employees having the tax payer best interests at prime position by improving branch office reputation and the personal characteristic of the contact personnel.

Item 5.3: refers the branch office employee's consistent courteousness with tax payers. Accordingly, 7.3% of the respondents indicated that they are well satisfied with the courteousness of employees in the branch office. This does not indicate well the management's effort in shaping the courtesy of employees and their ability to respect the taxpayers to allow them feel respected and come back to the branch office without having negative perception in their minds. So the management has to be always alert to have proactive and respectful service personnel, keeping taxpayers' interests and being honest.

Item 5.4: refers to signs of recognition of the branch office employees towards their customers. Accordingly, only 11% of the respondents agreed on this. This implies that the branch office effort in giving recognition to tax payers for their timely tax payment is not satisfactory and does not encourage the tax payers. Since the branch office is civil service organization that is established to deliver quality service to the public, the management has to prove that the employees are giving due recognition to tax payers because the best way to retain the tax payment obligation as a culture is treating the tax payers positively and giving due recognition.

The overall poor result of treating taxpayers with courtesy and consideration indicated that the branch office gives less consideration to taxpayers who are the reason for the existence of the branch office and taxpayers are forced to get service from the branch office because they do not have other alternative means. Such kinds of feelings on the taxpayers may create frustration and lack of trust so that they may lose confidence on the branch office.

4.1.5. Consulting tax payer to current service

Table 6: Consulting tax payer to current service

6	Item		1 Not satisfied	2 Less satisfied	3 Moderate	4 Satisfied	5 Very satisfied	Total	Mean	St. Deviation
6.1	You receive enough consultation about the service that you need to receive and how you can access to them	N	41	57	39	7	3	147	2.1429	.95085
		%	27.9	38.8	26.5	4.8	2	100		
6.2	You are consistently consulted about your right and obligation in obtaining service in the branch office	N	47	51	37	9	3	147	2.1156	.99669
		%	32	34.7	25.2	6.1	2	100		
6.3	The branch office is willing to provide customer driven alternative service	N	44	58	35	7	3	147	2.0952	.95324
		%	29.9	39.5	23.8	4.8	2	100		

Source: Own Survey, 2015

Table six illustrates that the branch office efficiency in consulting tax payer to the current service.

Item 6.1: deals with the level of satisfaction of the respondents on the ability of the branch office in consulting about the service that the tax payers need to receive and how they can access to the employees for consultation. Accordingly, only 10% of the respondents indicated they are satisfied on this item. This indicated that the branch office does not provide full consultation as to how its customers have access to the service, what precondition need to be fulfilled to get the service, when and where they have to get the service and others which help tax payers to be informed properly. Thus the management has to make an effort to understand the taxpayer's

needs, providing the required information, recognizing the tax payer what problem they have faced with in getting the service and provide sufficient consultation to them.

Item 6.2: Similarly as mention above, 8% of respondents were satisfied with the branch office ability in consulting taxpayers’ rights and obligations. This implies that the branch office does not make adequate effort to consult the tax payers' what rights they have to get the service and what the branch office requires from them so that both of them will have equal understanding to help them perform their duties and obligation consistently.

Item 6.3: In this table, 7% of the respondents indicated that they are satisfied with the branch office willingness in providing tax payer driven alternative services. This shows that the management is lacking in understanding the potential of its taxpayers and conducting surveys regarding their opinion on the service delivery and use the feedback as an input to introduce new system of service delivery as per tax payer need and expectation. So the leadership must understand about what new ways of working do the tax payers seek from the branch office. The success of a service depends on how closely the service offer matches the service expectation.

4.1.6. Customer Complaint Handling

Table 7: Customer Complaint Handling

7	Item		1 Not happy at all	2 Not happy	3 Neutral	4 Happy	5 Very Happy	Total	Mean	St. deviation
7.1	Employees of the branch office have the knowledge to solve your complaint properly	N	55	40	39	12	1	147	2.0748	1.01420
		%	37.4	27.2	26.5	8.2	0.7	100		
7.2	Top leadership of the branch office have willingness to solve your complaints on time	N	43	42	46	9	7	147	2.2857	1.09794
		%	29.3	28.6	31.3	6.1	4.8	100		
7.3	The branch office give priority to solve your complaints kindly rather than rushing for enforcement	N	48	34	56	6	3	147	2.1973	1.01117
		%	32.7	23.1	38.1	4.1	2	100		

Source: Own Survey, 2015

Table 7 focuses on the branch office's ability to handle customer complaints properly.

Hence the result of Item 7.1 indicated that 9% of the respondents are satisfied with the employees' ability in handling their complaints properly. This indicates that the tax payers are not satisfied with the branch office customer handling practices. This shows that there is insufficient effort of the branch office to make capable its employees to solve customer complaints and a procedure of handling customer complaints which is effective in satisfying customers in solving their complaints. So the management has to give due emphasis for capacity development of employees' knowledge and ability in customers' complaints handling.

Item 7.2 investigates the opinion of tax payer about the willingness of top leadership in the branch office to solve their complaints on time. Consequently, only 11% of the respondents stated that they were happy. This implies that the leadership ability, willingness as well as the effort of to solve customers' complaints on time does not meet customers' needs and expectation and leave them with their complaints which badly damage the branch office image and distort customers perception.

Item 7.3 concerned the branch office give priority to solve tax payers' complaints kindly rather than rushing for enforcement. Accordingly 6% of the respondents stated that they were happy with it. This indicates that the branch office focus on the tax payer obligation than to create smooth relationship with them and giving less priority to solve their complaints. So the leadership has to express their willingness to solve tax payer complaints kindly.

4.1.7. General Profile of employee Respondents

Table 8: Distribution of Employees Demographic Variables

N0.	Variable	Frequency	Percent
1	Gender		
	Male	7	58%.
	Female	5	42%
	Total	12	100%
2	Age		
	18-29	10	83%
	30-39	1	9%
	46-49	1	8%
	Total	12	100%
3	Service year		
	<1	3	25.0%
	1-5	5	41.7%
	5-10	3	25.0%
	>10	1	8.3%
	Total	12	100.0
4	Level of Education		
	College Diploma	3	25%
	Bachelor Degree	9	75%
	Total	12	100.0

Source: Own Survey, 2015

When we see the first demographic variable, that is gender division of the respondents, 58% of respondents were male and 42% of the respondents were female.

The second demographic variable which is the category of age group most of the respondents under the category 18-30 age group i.e.83% following to this 9% of the respondents under the category 30-39 age group and the remaining 8% above 40-49 years age group. This study shows majority of the respondents were between 18-30 age groups.

The third variable is the number of service year in this branch office. For this 42% of the respondents answered the category 1-5years of service, 25% of the respondents answered 5-10 years and less than one year service, and 8% of the respondents answered in the category more than ten years.

The last main demographic variable was determining the employee's level of education, and 75% of the respondents are bachelor degree holders and 25% diploma holders.

4.1.8. Service efficiency

Table 9: Service efficiency

9	Item		1 Not at all true	2 Rarely true	3 Sometimes true	4 Mostly True	5 Almost always true	Total	Mean	St. deviation
9.1	Identified improvement of service gap	N	2	3	3	3	1	12	2.8333	1.26730
		%	16.7	25	25	25	8.3	100		
	Item		1 Highly Inefficient	2 Inefficient	3 Average efficient	4 Efficient	5 Highly efficient	Total	Mean	St. deviation
9.2	The efficiency of the branch office	N		4	6	2		12	2.8333	.71774
		%		33.3	50	16.7		100		
	Item		1 Very poor	2 Poor	3 Moderate	4 Good	5 Very good	Total	Mean	St. deviation
9.3	Knowledge regarding standard service	N	1	2	8	1		12	3.7500	.75378
		%	8.3	16.7	66.7	8.3		100		

	Item		1 Totally dissatisfied	2 Quite dissatisfied	3 Neutral	4 Quite satisfied	5 Totally satisfied	Total	Mean	St. deviation
9.4	Equal treatment of taxpayer	N	2	1	3	4	2	12	3.4167	.66856
		%	16.7	8.3	25	33.3	16.7	100		
	Item		1 Strongly Disagree	2 Disagree	3 Averagely agree	4 Agree	5 Strongly Agree	Total	Mean	St. deviation
9.5	Tax payer exercise their right	N			8	3	1	12	3.4167	.66856
		%			66.7	25	8.3	100		
	Item		1 Not at all true	2 Rarely true	3 Sometimes true	4 Mostly True	5 Almost always true	Total	Mean	St. deviation
9.6	Tax payer getting prompt resolution		1	2	5	3	1	12	3.0833	1.08362
			8.3	16.7	41.7	25	8.3	100		

Source: Own Survey, 2015

Item 9.1 indicates the experience of employees for identifying improvement service gap and 33% of the respondent stated that identified improvement service gap meet their expectation while most of them are dissatisfied. This indicates that, the effort of the management in identifying improvement service gap was minimal.

Item 9.2 refers to the efficiency of the branch office. Accordingly, 17% of the respondents agreed to meet their expectation while the majority are dissatisfied. This indicates that the management of the branch office is unable to provide efficient service delivery and understanding the tax payer are business men who value their time in terms of money. This has shown that the branch office needs to have efficient service delivery system that can significantly meet tax payer's needs and expectation to fulfill their satisfaction.

Item 9.3 refers to emphasis on the knowledge regarding standard service and 67% of the respondent stated as good and 25% replied moderate and poor. Thus the management needs to have employees with good competence who possess the required skills and knowledge to perform the service efficiently at the level of customer satisfaction.

Item 9.4 equal treatment of taxpayer around. 50% of the respondents are satisfied with equal treatment of tax payer in the branch office. This indicated that half of them are not satisfied. So the management has to create a mechanism for equal treatment of all tax payers.

Item 9.5 explains about taxpayers exercise their rights. Accordingly, 67% of the respondents averagely agree. This indicates that the management of the branch office has to encourage the tax payers to exercise their right properly.

Item 9.6 taxpayers getting prompt resolution around. Accordingly, 33% of them agree that tax payers are getting prompt resolution. This indicates that the management does not exercise well that tax payers are getting prompt solution from the branch office.

4.1.9. Participating in Monitoring and Evaluation

Table 10: Participating in Monitoring and Evaluation

	Item		1	2	3	4	5	Total	Mean	St. deviation
			Totally dissatisfied	Quite dissatisfied	Neutral	Quite satisfied	Totally satisfied			
10.1	Participating Service Baseline	N	2	1	4	4	1	12	3.0833	1.24011
		%	16.7	8.3	33.3	33.3	8.3	100		
	Item		1	2	3	4	5	Total	Mean	St. deviation
10.2	Participating in monitoring and evaluation	N	1	5	2	3	1	12	2.8333	1.19342
		%	8.3	41.7	16.7	25	8.3	100		

	Item		1 Seldom	2 Sometimes	3 Neutral	4 Often	5 Very often	Total	Mean	St. deviation
10.3	Quality of service delivery as a result of monitoring and evaluation	N		2	6	4		12	3.1667	.71774
		%		16.7	50	33.3		100		
	Item		1 Very poor	2 Poor	3 Moderate	4 Good	5 Very good	Total	Mean	St. deviation
10.4	Revising existing service standard based on feedback	N	1	2	4	5		12	3.0833	.99620
		%	8.3	16.7	33.3	41.7		100		

Source: Own Survey, 2015

Item 10.1 refers employee's participation on service baseline. Accordingly, 42% of the respondents are satisfied with the level of participation of the employees in baseline development. This indicates that the participation of employees in service base line is low. This shows low level of employee's involvement and the branch office management effort is not strong in maximizing the inputs of the base line by providing the opportunity for employees who have direct contact with tax payers and gather sufficient data from them who were expected to supply reliable & efficient information.

Item 10.2 describe employees participating in monitoring and evaluation of efficient service delivery. Most of them almost 67% of the respondent disagree with their participation in such activity. This indicates that the management does not emphasize employees' participation in monitoring evaluation activities and considers their opinion in improving service quality.

Item 10.3 refers to the quality of service delivery as a result of monitoring and evaluation. Accordingly, 67% of the respondents stated sometimes and rarely true. This implies that, there is no close monitoring and evaluation activity in the branch office. Thus, the management has to give emphasis on the monitoring and evaluation activities to improve the service quality.

Item 10.4 refers to revising existing service standard based on feedback. Thus, 42% of the respondents agree with revising existing service standard based on feedback. This doesn't

specify well the branch offices is effective in conducting monitoring and evaluation of the service activities and take into account the feedback obtained from these activities for further improvement of service quality. Thus the branch office needs to conduct monitoring and evaluation of the service activities, take necessary feedback from tax payers and employees and incorporate this for future improvement of service quality.

4.1.10. Handling tax payer complaint at a higher level

Table 11: Handling tax payer complaint at a higher level

11	Item		1 Strongly Disagree	2 Disagree	3 Averagely agree	4 Agree	5 Strongly Agree	Total	Mean	St. deviation
11.1	Management follow up improve service delivery	N	1	2	4	3	2	12	3.2500	1.21543
		%	8.3	16.7	33.3	25	16.7	100		
	Item		1 Not at all true	2 Rarely true	3 Sometimes true	4 Mostly True	5 Almost always true	Total	Mean	St. deviation
11.2	Taxpayer complaint get remedy at a higher level	N	1	1	8	2		12	3.0833	1.08362
		%	8.3	8.3	66.7	16.7		100		
	Item		1 Very unsuccessful	2 Not successful	3 Moderate	4 Successful	5 Very successful	Total	Mean	St. deviation
11.3	The success history of the branch office handling taxpayer complaint	N	2	1	7	2		12	2.7500	.96531
		%	16.7	8.3	58.3	16.7		100		

Source: Own Survey, 2015

Item 11.1 emphasizes on management follow up to improve service delivery. Accordingly, 42% of the respondent agreed on with it. As it is mentioned on item 6.3 understanding the tax payers are business men who value their time in terms of money. This implies that the management need to give more attention to improve service delivery. The management of the branch office has to supervise the efficiency of its service delivery appearing physically in the front desk, discuss with tax payers and provide suggestion box to collect tax payer's suggestion and opinion. And finally, the management needs to develop a mechanism to follow up all feedbacks and the qualities of services.

Item 11.2 refers to taxpayer complaints are getting remedy at a higher level and 67% of the respondent indicated that this is sometimes true. This indicates that mostly tax payers complaints were handled at lower /medium level management. This is good indication for the management that they have tried to solve tax payer problems at lower level where the supervisor who can simply identify the problem and have to access to know the case very well and easily communicate with concerned employees and customers are there.

Item 11.3 refers to the success history of the branch office handling tax payer complaint and 58% of the respondent moderately agree. This indicates that the track record of the branch office in solving tax payer complaint was not to the level of employees' expectations. Thus as one of the values of the branch office is to have satisfied tax payers. The management exercise maximum effort to put in place practicable and reliable complaint handling mechanism that could greatly improve the existing system.

CHAPTER FIVE

SUMMARY, CONCLUSION, AND RECOMMENDATION

In this portion of the research study major findings will be summarized to get the whole picture, conclusions will be drawn out of the findings and finally recommendations will be given so as to take measures that might help to overcome the problems and attract much of the tax payer if not all.

5.1 summary

After thoroughly analyzing the information gathered from tax payer and employees through questioner the following major finding are presented

Most of tax payers were not happy with efficient service delivery and customer handling mechanism of the branch office, employees stated as averagely agreed with the efficiency of the branch office, equal treatment of taxpayer, tax payer getting prompt resolution. This indicated that the branch office effort in improving service quality is not at the level of customer satisfaction.

Tax payers responded that they were unsatisfied with the competence of branch office employees, employee's treatment with curtsey and consideration, promote an interactive environment, communicate transparently and the effort of the branch office about awareness creation and educational program.

Treating customers with courtesy and consideration which means politeness, respect, consideration and friendliness of contact person, promote ethical conduct for all activities, consistently courteous with tax payer and shows sign of recognition in general fall under sometimes.

Tax payers were dissatisfied with consulting tax payer to current service, willing to provide customer driven alternative service and the branch office customer complaint handling mechanism.

Employees rated as averagely agreed with the involvement in management follow up to improve service delivery, taxpayer complaint get remedy at a higher level and the success history of the branch office handling taxpayer complaint.

The satisfaction level of employees towards participating in service baseline, monitoring and evaluation related to service delivery and quality of service delivery as a result of monitoring and evaluation fall under the category unsatisfied.

During a discussion with management of the branch office, it was called out that most of the tax payers are coming to settle monthly tax payment on the last week of the month which creates a big queue. So this situation doesn't allow for the branch office to provide efficient service during this time.

There are agents ("Guday Geday") doing settlement of monthly tax for several different business organizations at once. Due to this reason, individual tax payers are forced to spend lots of time until those people finish their settlements.

5.2 Conclusion

After thoroughly analyzing the information gathered through questioner and interview and based on the summarized point of study the following major conclusion made.

Efficient and effective management of the civil services are critical to sustainable socio-economic development of a nation. Thus the branch office, as a service giving organization, is not efficient enough in meeting tax payer's needs and expectation inefficient service delivery, provision of customer handling mechanism, the capability of providing immediate remedy, treatment of employees with courtesy, giving due consideration for tax payers and the complaint handling mechanism. Thus it can be said that the branch office effort in meeting the needs and expectation of tax payer in the above mentioned service activities was not to the level of tax payers expectation.

The branch office experience, in identifying of service improvement gaps and taking appropriate measure in minimizing the gap and resolve identified problems that hinder service quality does not meet the expectation of tax payer. Consequently, its effort in sustainable improvement of quality service was not appreciated by tax payers.

The practice in participating monitoring and evaluation activity and continuous analyzing the effectiveness of their relative standards was not appreciated by employees as well as tax payers of the branch office.

The branch office is civil service organization and established to serve the public efficiently and effectively without partiality providing equal service to all tax payers the result of the study didn't witness for this.

The study indicated that the overall perception of tax payers and employees towards the branch office quality service delivery was not to the level of customer expectation.

5.3 Recommendation

Based on the discussion, analysis and interpretation on assessment of quality service delivery, the researcher would like to make the following recommendation for the management of the branch office.

The branch office is a civil service organization and its main objective is to establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service thus the management has to make sure that all tax payer have got efficient service and have equal access to service of the branch office. This helps the branch office to deliver quality service to all tax payers equally & realize the purpose of its establishment.

The modern revenue assessment and collection system could be applied as follows:

- Online tax payment system
- Payment through the Banks/Mobile banking system
- Online feedback assessment system
- train staff and create awareness to taxpayers how to work on the electronic payment system

This technology will increase the efficiency of the branch office service and will satisfy the tax payers needs.

On the other hand, the level of efficient and quality service delivery could be improved through:

- Regular feedback collection and assessment
- Regular feedback review with the staff

- Clear action plan and execution of the plan

The branch office should assess deeply the capability and willingness of its employees and fill the gap that they have in providing quality service to the tax payers. The branch office has to treat the taxpayers with courtesy and recognition, consult them regarding the service of the branch office and be ready to respond appropriately for whatever question raised by the tax payers. Thus the branch office will benefit in having tax payer who can exercise their right and perform their obligation properly.

To achieve this, key tasks for the management would be the following:

- Reward good performance and deal with poor performance
- Early action is necessary to ensure that all staff has the required competence and integrity before being brought into the branch office.
- Integrity and ethics courses are important

Employees should have to involve in setting up of service base line, monitoring and evaluation activities, preparing service standard and their opinions and suggestions respected so that they will deliver more and show sense of ownership in the organization.

Hence, to make this happened, the management has to:

- be always alert to have proactive service personnel,
- be trusted and honest and give due emphasis for dynamic capability development of its employees'
- give due consideration to its employees
- Motivate staff to further promote innovation.

This will help the branch office in providing prompt timely services to tax payers.

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Appendix A: Questionnaire 1 to be filled by tax payers

1	Access to general the service	Strongly disagree 1	Disagree 2	Averagely agree 3	Agree 4	Strongly agree 5
1.1	You feel confident that you receive efficient service in the branch office					
1.2	I am satisfied with the respectful behavior of employees.					
1.3	I am satisfied with the branch office employees' professional competence					
1.4	You received full attention at the front desk and they follow first come first serve principle					
1.5	The branch office service will encourage tax payer to pay tax willingly					

2	Open and transparent service	Strongly disagree 1	Disagree 2	Averagely agree 3	Agree 4	Strongly agree 5
2.1	The branch office promote an interactive environment with open communication					
2.2	The branch office explain the service itself including related issue					
2.3	The branch office communicate transparently where customer want to go and whom to contact to receive services					
2.4	The branch office have awareness creation & educational program to taxpayer about taxes are important sources of public revenue					

3	Treating with courtesy and consideration	Seldom	Sometimes	Neutral	Often	Very often
		1	2	3	4	5
3.1	Employees in the branch office show respect, care and understanding to your needs and expectation					
3.2	The branch office promote ethical conduct for all activities					
3.3	Employees in the branch office consistently courteous with tax payer					
3.4	Employees in the branch office shows sign of recognition towards you					

4	Consulting customers to current service	Not satisfied	Less satisfied	Moderate	Satisfied	Very satisfied
		1	2	3	4	5
4.1	You receive enough consultation about the service that you need to receive and how you can access to them					
4.2	You are consistently consulted about your right and obligation in obtaining service in the branch office					
4.3	The branch office is willing to provide customer driven alternative service					

5	Customer Complaint handling	Not happy at all 1	Not happy 2	Neutral 3	Happy 4	Very Happy 5
5.1	Employees of the branch office have the knowledge to solve your complaint properly					
5.2	Top leadership of the branch office have willingness to solve your complaints on time					
5.3	The branch office give priority to solve your complaints kindly rather than rushing for enforcement					

Appendix B: Questionnaire2 to be filled by the employees

Dear respondent

The purpose of this questionnaire is to collect primary data for research entitled "**Tax Collection Service Delivery Practice in KolfeKeranio Sub city** " for the partial fulfillment of the masters of business administrator(MBA) in business administration program at St. Mary's university collage.

The information you provide will be kept strictly confidential and only aggregate figures will be reported your genuine frank timely response as vital for the success of the study. Therefore I kindly request the completed questioner to the researcher.

Note;-

- 1. No need of writing your name
- 2. please circle your choice whenever possible

Thank you in advance for your cooperation and timely response

Yours sincerely
Fantanesh Yemane

Part 1; - General profile of the respondents

1. What is your current job title in this Inland Revenue branch office? _ _ _ _ _

2. For how long have you been in this branch office?

- 1. Less than one year
- 2. From 1-5 years
- 3. From 5-10 years
- 3. Above 10 years

3. What is your gender?

- Male
- Female

4. What is your current age?

- 1. 18-29
- 2. 30-39
- 3. 40-49
- 4.50 & above

5. What is your highest level education?

1. Did not complete high school

2. High school graduate

3. College diploma

4. Bachelor degree

5. Master degree

Part 2;- optimum survey on customer service delivery

1. The authority identified improvement service gaps to meet needs & expectation

5. Almost always true 4. Mostly True

3. Sometimes true 2. Rarely true 1. Not at all true

2. The efficiency of the authority in gearing up its effort efficient and resources towards supporting promised serve delivery

5. Highly efficient 4. efficient 3. Average efficient 2. Unefficient 1. Highly Inefficient

3. Your knowledge regarding standard of service delivery as

5. Very good 4. Good 3. Moderale 2. Poor 1. Very poor

4. How satisfied are you with equal treatment of tax payer by the branch office?

5. Totally satisfied 4. Quite satisfied 3. Neutral 2. Quite dissatisfied 1. Totally dissatisfied

5. How do you agree taxpayer are continuously communicated service standards so that enabled to exercise their rights?

5. Strongly Agree 4. Agree 3. Averagely agree 2. Disagree 1. Strongly Disagree

6. Tax payer are happy in getting prompt resolution for their immediate problems?

5. Almost always true 4. Mostly True 3. Sometimstrue 2. Rarely true 1. not at all true

7. How satisfied are you with the employee's participation on setting up service baseline?

5. Totally satisfied 4. Quite satisfied 3. Neutral 2. Quite dissatisfied 1. Totally dissatisfied

8. The quality of service delivery as continuously improving as a result of frequent monitoring & evaluation activities of the branch office?

5. Almost always true 4. Mostly True 3. Sometimes true 2. Rarely true 1. Not at all true

9. How frequently have you participated in monitoring & evaluation of service delivery?

5. Very often 4. Often 3. Neutral 2. Sometimes 1. Seldom

10. The experience of the authority in revising the existing service standards based on the feedback from monitoring & evaluation of service delivery is

5. Very good 4. Good 3. Moderate 2. Poor 1. Very poor

11. How do you agree the management follow up system helps to improve service delivery in the authority?

5. Strongly Agree 4. Agree 3. Averagely agree 2. Disagree 1. Strongly Disagree

12. Most tax payer complaints get remedy at higher hierarchical level than at lower hierarchical level

5. Almost always true 4. Mostly True 3. Sometimes true 2. Rarely true 1. Not at all true

13. The success history of the authority on handling taxpayer complaints is?

5. Very successful 4. Successsful 3. Moderate 2. Not successful 1. Very unsuccessful

Appendix C: Interview to be conducted with management of Kolfe Keranyo Inland revenue.

Dear respondent

Sir/madam

The purpose of this questioner is to gather data for the research entitled for Tax Collocation Service Delivery Practice in Kolfe Keranyo sub city.

The study purely for academic purpose and thus doesn't affect any one in any case. The provided information will be kept strictly confidential and only aggregate figures will be reported. Your genuine frank timely response is vital for the success of the study

Thank you in advance for your cooperation and valuable time

Yours sincerely

Fantanesh Yemane

Interview Guide

1. How frequently does your authority analyze customer's need and expectation do you satisfy on delivering the service
2. In setting up service base line which groups of stakeholder are participated
3. What was the role of employs of the authority on setting up service baseline?
4. Have you ever identified improvement gaps? If yes please mention major result achieved. If no do you have a plan to identify improvement gap in future. When?
5. What is the role of management on setting service standards? And has customer unvalued on such activity?
6. What are the effort so far made and how do you evaluate the result obtained to support the promised service delivery?
7. How do you communicate with your tax payer about service standard of your office?

8. Who is responsible for monitoring & evaluation service standard? How frequented you monitor and evaluate service standards? How do you evaluate the feedback in this regard? Do you revise the service standard as per the feedback?
9. What system is in place for the management to follow the service delivery process in the Kolfe Keranyo Inland revenue?
10. Almost all of your tax payer are engaged in business and value their time in terms of money therefore how does your branch office align its interest with this particular interest of tax payer?
11. How does the branch office handle taxpayer complaints? Are complaints left to be solved at lower hierarchal level or the higher leadership involve in providing solution? What type of complaint solved by higher officials?

በኮልጌ ቀራንዮ ገቢዎች ቅ/ጽ/ቤት ግብር ከፋዮች የሚሞላ

የተከበራችሁ ግብር ከፋዮች

የዚህ መጠይቅ ዋና አላማ የኮልጌ ቀራንዮ ገቢዎች ቅ/ጽ/ቤት የአገልግሎት አሰጣጥ ጥራት ዳሰሳ በሚል በቅድስተ ማርያም ዩኒቨርሲቲ ኮሌጅ ለሁለተኛ ዲግሪ መመረቂያ ጽሁፍ ለማዘጋጀት መረጃ ለማሰባሰብ የተዘጋጀ ነው።

የዚህ ጥናት ውጤት የሚወሰነው እርስዎ በሚሰጡት መልስ ጥራት ላይ መሆኑን ተገንዝበው በተቻለ መጠን የእርስዎን አመለካከት በትክክል የሚወክል መልስ እንዲሰጡ በአክብሮት እጠይቃለሁ።

የሚሰጡት መልስ ምስጢሩ እንደተጠበቀ ሆኖ እርስዎነትዎን ሊገልጽ የሚችል ማንኛውም አይነት መለያ የእርስዎ ወይም የድርጅትዎን ስም እንዳይጽፉ እየጠየቅኩ ለሚያደርጉልኝ ትብብር በቅድሚያ አመሰግናለሁ።

መመሪያ :-እባክዎን ትክክለኛ ለሚሉት መልስ ላይ የ(✓) ምልክት ይጠቀሙ

ክፍል 1. መጠይቁን የሚሞሉ ግብር ከፋዮች አጠቃላይ የግል መረጃ

1.1 ጾታ

ወንድ

ሴት

1.2 ዕድሜ

1. 18-30

2. 31-45

3. 46-60

4. ከ60 አመት በላይ

1.3 ከኮልጌ ቀራንዮ ገቢዎች ጽ/ቤት ለምን ያህል ጊዜ አገልግሎት አግኝቷል

1. ከአንድ አመት በታች

2. 1-5 አመት

3. 5-10 አመት

4. ከአስር አመት በላይ

1.4 የድርጅትዎ አይነት

1. የግል ድርጅት

2. መንግስታዊ ድርጅት

ክፍል 2 በቅ/ጽ/ቤቱ አገልግሎት አሰጣጥ ላይ የግብር ከፋዮች ምልክታ

1	ስለ አጠቃላይ አገልግሎት	በጭራሽ አልስማም ም 1	አልስማማም 2	በከፊል እስማማለሁ 3	እስማማለሁ 4	በጣም እስማማለሁ 5
1.1	ግብር ለመክፈል በሚሄድበት ወቅት የተቀላጠፈ አገልግሎት አግኝተው እንደሚመለሱ ይስማማሉ					
1.2	የጽ/ቤቱ ሰራተኞች በቅንነትና በግልጽነት እንደሚያስተናግድዎት ይስማማሉ					
1.3	ሰራተኞቹ አገልግሎቱን ለመስጠት የሚያስችል ብቃት አላቸው					
1.4	ጽ/ቤቱ ያለ አድልዎ እንደ ማንኛውም ደንበኛ በእኩል ዐይን በማየት እንደሚያስተናግድዎት ይስማማሉ					

2	ከደንበኞች ግልጽ ግንኙነት የመፍጠርና ተገቢውን መረጃ የመስጠት	በጭራሽ አልስማም 1	አልስማም 2	በከፊል እስማማለሁ 3	እስማማለሁ 4	በጣም እስማማለሁ 5
2.1	ጽ/ቤቱ ግልጽነት የተሞላበት ግንኙነት ለመፍጠር ለደንበኞች ምቹ መድረክ እንደሚያመቻች ይስማማሉ					
2.2	ጽ/ቤቱ የሚሰጠው አገልግሎት እንዲሁም ያሉትን ተዘማጅ ችግሮች አስመልክቶ ግልጽ ማብራሪያ እንደሚሰጥዎት ይስማማሉ					
2.3	ጽ/ቤቱ በሚሰጠው አገልግሎት በፈቃደኝነት ግብር ለመክፈል ያበረታታል					
2.4	ጽ/ቤት አገልግሎት ለማግኘት የት መሄድ እንዳለብዎት ማንን ስለምን ጉዳይ ማነጋገር እንዳለብዎት በቂ ማብራሪያ ይሰጣል። በዚህ ይስማማሉ።					

3	በትህትና እና በአክብሮት የማስተናገድ ሁኔታ	በፍጹም 1	አንዳንድ 2	አስተያየት የለኝም 3	በአብዛኛው ጊዜ 4	ሁልጊዜ 5
3.1	ከጽ/ቤቱ የሚጠበቁትን ፍላጎት በማጤን የጽ/ቤቱ ሰራተኞች በትህትና እና በእንክብካቤ ፍላጎትዎን ለማርካት ተግተው ይሰራሉ					
3.2	ጽ/ቤቱ ማንኛውንም ለእርስዎ የሚሰጠው አገልግሎት ስነምግባር በተመለከተ ሁኔታ እንዲሟላ ይተጋል					
3.3	የጽ/ቤቱ ሰራተኞች ከእርስዎ ጋር ያላቸው የስራ ግንኙነት ዘለቁታዊ አክብሮት የተሞላበት እንዲሆን ጥረት ያሳያሉ					
3.4	የጽ/ቤቱ ሰራተኞች እንደ አንድ ደንበኛ እውቅና በመስጠት ተገቢውን ክብር በመስጠት ያስተናግድዎታል					

4	ስለ ወቅታዊ አገልግሎት ለደንበኞች ምክር መስጠት	በፍጹም አርኪ አይደለም 1	አርኪ አይደለም 2	በመካከለኛ ደረጃ አርኪ ነው 3	አርኪ ነው 4	በጣም አርኪ ነው 5
4.1	ማግኘት ስለሚፈልጉት አገልግሎትና እንዴት አገልግሎቱን ማግኘት እንደሚችሉ ጽ/ቤቱ የሚሰጥዎት ምክር					
4.2	ከጽ/ቤቱ ማግኘት ስለሚፈልጉት አገልግሎት መብትዎንና ግደታዎን ለይተው እንዲያውቁ የሚሰጠዎት ምክር					
4.3	ጽ/ቤቱ የግብር ከፋዮችን ፍላጎት ተመርኩዞ አማራጭ አገልግሎት ለመስጠት የሚያሳየው ፈቃደኝነት					
4.4	ጽ/ቤቱ ግብር መክፈል ለሀገር ያለውን ጥቅም ለግብር ከፋዮች ግንዛቤ እንዲኖራቸው ያደርጋል					

5	የደንበኞች ቅሬታ አያያዝ	በጭራሽ አልተደሰት ኩም 1	አልተደሰት ኩም 2	ሃሳብ የለኝም 3	ተደስቻ አለሁ 4	በጣም ተደስቻ አለሁ 5
5.1	የጽ/ቤቱ ሠራተኞች ቅሬታዎ በወቅቱና በቀጥታ ለማስተናገድ ያላቸው እውቅና ብቃት					
5.2	የጽ/ቤቱ የበላይ ሃላፊዎች ቅሬታዎን በወቅቱ ለመፍታት ያላቸው ፍላጎት					
5.3	በህግ አስገዳጅነት ወደ እርምጃ ከመሄድ ይልቅ መ/ቤቱ በመግባባት መንፈስ ችግሮችን ለመቅረፍ በሚሰጠው ቅድሚያ					