

# The Assessment of Service Quality from Users' Point of Views: The Case of Revenue Authority, Addis Ababa City Government

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## Research Article

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### ABSTRACT

In an attempt to improve service delivery in the public sector, the government of Ethiopia launched civil service program in 1996 and service delivery policy and implementation instruments in 2001. The overall objective of the reform is to enable public institutions to provide their services to the public in efficient, effective, transparent and responsive manner. Based on the objectives of the policy and parameters drawn from service delivery literature, this study aims at evaluating the satisfaction of customers of the revenue administration office of Addis Ababa City government. A sample of 100 customers provided their views and answers to the questionnaires forwarded during the data collection period. The study shows that service delivery at Revenue Agency can be viewed as moderate though it falls short in some aspects. It performed average in timeliness, process easiness, transparency, responsiveness, grievance handling and physical environment. It performed below average in dimensions such as consultation with customers, access to service providers, respectfulness, courtesy and reliability. The number of customers has increased manifold over the study period. Finally, service delivery improvement together with new tax laws resulted in an increase of revenue collection. The total revenue increased from 729.47 million Birr in 2001 to 2.6 billion Birr in 2006. 2.6 billion Birr is about 260 million USD in the year 2006.

### INTRODUCTION

There is growing managerial interest in customer satisfaction as a means of evaluating quality. High customer satisfaction ratings are widely believed to be the best indicator of company's future profit. Public Sector Services may be provided in a non-competitive environment because alternative service providers often do not exist. Hence, service recipients, unlike consumers in the private sector, may have little or no option to use a different service provider or to withhold payment. Therefore, implementing the practice of good governance on public service provision is an imperative option for the welfare of the society specifically for service recipients, so as to ensure best quality of service provision and it helps as a base of attaining advanced level of customer satisfaction.

Customer satisfaction can be experienced in a variety of situations and connected to both goods and services. It is a highly personal assessment that is greatly affected by customer expectations. Satisfaction also is based on the customer's experience of both contact with the organization and personal outcomes. Customer satisfaction is the degree to which a customer perceives that an individual, firm or organization has effectively provided a product or service that meets the customer's needs in the context in which the customer is aware of and / or using the product or service. Satisfaction is not inherent in the individual or the product but is a socially constructed response to the relationship between a customer, the product and the product provider /maker. To the extent that a provider / maker can influence the various dimensions of the relationship, the provider can influence customer satisfaction.

Measuring customer satisfactions provide an insight to the customer pre and post purchase behavior. Without this approach understanding, improving and developing better customer services could not be possible. Thus, business consultants, corporations and others have worked to identify the characteristics of organizations that consistently please their customers, to develop tools for monitoring customer satisfaction, and to build continuous, quality improvement systems that respond to consumer feedback. Since the implementation of BPR in Ethiopian public organizations a decade ago, the topic of customer satisfaction has been on the agenda and in recent years.

In Ethiopia, deficiencies in human resources and institutional capacity as well as deficiencies in working system and process were among the causes constraining administrative efficiency and effectiveness in the public sector. There were numerous forms of administrative barriers, including excessive documentation requirements, inadequate information on rules and regulations, lengthy registration or ratification periods, redundant and complex formalities, complicated processes requiring multi-level or multi-agency approval and unsupportive attitudes from public employees. These have typically been reflected in inefficient service delivery characterized by poor working environment and processes, inappropriate conception of the roles and responsibilities of civil service. Addressing these deficiencies has thus been a concern of the incumbent government since mid 1990s.

### MATERIALS AND METHODS

To this effect, the government adopted the Civil Service Reform Program in 1996 with a focus on five major streams of work: Top Management Systems; Human resource management; Service Delivery; Expenditure Management and Ethics. Service delivery reform sub-program is of particular interest in this study. As part of the CSR subcomponent, service delivery mechanism is designed by service giving agencies (institutions). The overall objective of service delivery sub-program is to improve the scale, efficiency, and responsiveness of public service delivery at the federal, regional and local level, empower citizens to participate more effectively and promote good governance and accountability.

Within the national reform context, the service delivery mechanism has been designed and implemented at the municipal level by service giving institutions of Addis Ababa City Administration since 2003. The City administration, like all other government institutions, was affected by bureaucratic bottlenecks, inefficiency, ineffectiveness characterized by slow process and poor quality service. The ailments afflicting Addis Ababa's civil services include: lack of transparency in service providing offices, sluggish service provision, poor customer care, absence of grievance handling channels, poor quality of services, poor ethical behaviour and sluggish socio-economic development. Thus, the rationales of the city's reform measures were reported.

- remove the basic weaknesses engrained in the existing civil service inherited from the past regime
- build the capacity of the civil service so that it will execute the policies and programs of the city government successfully
- enhance the civil service to provide efficient and fair services to the public
- enhance accountability and transparency in the civil service
- build the civil service that is ethically sound and free of corruption.

Addis Ababa is also center of economic, social and political activities of the country. From the total labor force employed in urban sectors of the country, 24.3% in manufacturing, 47.8% in electricity and water, 40% in construction, 35% in transport and communication, 62% in financial intermediary, 64.4% in real estate sector are concentrated in Addis. As we see the spatial distribution of investment activities in the Country, Addis Ababa seems to continue dominant center of economic activities. For instance, of the total private investment projects approved in the country during the years from 1992–98, 52% were planned to be implemented in Addis Ababa. This trend proves that the City still attracts the lion's share of investment capital in the country and that its leading role in the national economy will be continuing. Addis Ababa is the third populous city in Eastern Africa, next to Khartoum and Nairobi.

### The objectives of the study

The main objective of this study is to explore how much the customers are satisfied with the service delivery of the revenue Authority of Addis Ababa City Administration and the study seeks answer to the following basic questions:

- How do the end users view the services rendered in terms of quality and speed?
- What major problems/challenges are encountered in the course of the implementation

### The Research methodology

Since this study is aimed at assessing the satisfaction of residents with the revenue authority in light of the achievements recorded, extent of clients' satisfaction and challenges thereof, it is assumed that studying the situation from service receivers' point of view is appropriate. The study is both qualitative and quantitative method that employs descriptive survey. According to Gay and Airasian (2000:11), descriptive or survey research involves collecting data in order to answer about the status of a subject or topic of study. In addition, quantitative descriptive studies are carried out to obtain information about preferences, attitudes, practices, concerns or interests of a group of people. Thus, the researcher uses qualitative and quantitative approaches in this study due to the nature of the topic. The use of qualitative data gathering method is selected because it is more open to include many variables to see the topic from different dimensions. It also allows the use of different data collection methods. Quantitative descriptive approaches are also be used for some aspects of the study. A combination of both approaches are used because in reality, any effort to quantify the effects of service process without careful attention to the other factors that affect outputs could create statistical difficulties.

### Sources of Data

Data searches from the service users were conducted concerning their opinion on the level and satisfaction of services rendered by the office. As the population of the customer is difficult to define, the researcher selected 100 samples based on convenience and manageability. There are ten sub-cities in Addis Ababa. From these, two sub-cities (Arada and Yeka) are randomly selected using random sampling. This makes up 20 % of the total sub-cities

### Data collection instruments

Questionnaires having five response categories are prepared using Likert scale survey method to collect data from customer respondents. The five scales indicate various intensities of judgement on a given issue. The scales range from 'strongly agree' to 'strongly disagree' with 'agree', 'neutral' and 'disagree' in between. The questions are prepared based on the objectives of the study and on the assumptions formulated. Data were analyzed by summing-up and converting into percent for responses under each scale and presented in table format. That is, the total counts for each rating was calculated for questions using Likert Scale.

### Review of related Literature

This section presents a review of the existing literature about service quality and its measurements. It examines unique characteristics of services, its dimensions and measurement approaches. Two prominent service quality approaches are also presented and compared.

### Service quality measurements

In the literature two perspectives of service quality measurement have been identified - internal and external perspectives. The internal perspective is defined as zero defect-doing it right the first time, or conformance to requirements. The external perspective sees service quality in terms of customer perception, customer expectation, customer satisfaction, customer attitude and customer delight. The external perspective has become important because of increasing customer awareness, changing consumer tastes and growing consumer expectations and it is the concern of this study. Many different methods exist to measure, control and improve quality in various fields. Among the different definitions of service quality that measure the external perspective, the one given by PZB seems particularly useful. They (PZB) define service quality as the degree and direction of discrepancy between consumers' perceptions and expectations in terms of different but relatively important dimensions of service quality, which can affect their future behavior.

According to them, the position of a customers' perception of service quality on the continuum depends on the nature of the discrepancy between the expected service and service perceived by the client). Service quality is thus operationalized as performance (P)–minus expectation (E). Thus by this perspective, the way to maximize quality is to maximize the difference between these measures, P and E. in order words it means exceeding the customers' expectations. The original conceptualization of service quality was a framework developed by Parasuraman et al. Their works led to the development of a 22-item scale, the SERVQUAL instrument which has been used extensively by most researchers. The SERVQUAL instrument was originally measured on ten (10) aspects or dimensions of service quality: reliability, responsiveness, competence, access, courtesy, communication, credibility, security, understanding, and tangibles as a means of measuring the gap between customer expectation and experience. The original construct was found to be overly complex, subjective and statistically unreliable, and as a result it was simplified and modified to the five dimensional model which is measured on five (5) aspects, namely - reliability, assurance, tangibility, empathy and responsiveness. Service quality is therefore a function of pre -purchase customers' expectations, perceived process quality and perceived output quality, conceptualized service quality as the gap between customers' expectation and their perception of the service experience. A lot of studies have been undertaken using the SERVQUAL because of its generic service applicability. It has been used in hospitals; hotels; travel and tourism a telecommunications company, two insurance companies and two banks.

### Dimensions of Service Quality

The SERVQUAL model has been the most important method used to measure consumers' perceptions of service quality. The SERVQUAL scale consists of five dimensions, namely, including tangibility, reliability, responsiveness, assurance and empathy and 22 items.

**Tangibles:** The enterprises' infrastructure, the availability of inter-modal transport, the quality of information systems and the preparedness of the port management. Iwaarden defined tangibility as physical facilities, equipment and appearance of employees and management team. Further, it is also defined as the ease in visibility of resources necessary for providing the service to customers, well groomed employees and ease in accessing written materials like pamphlets, brochures, folders, information books etc. will have a favorable consequence on the level of customer satisfaction. Modern looking or sophisticated equipment and visually appealing or attractive ambience are viewed as the positive impacts of tangibility on customer satisfaction in banking sector.

**Reliability:** refers efficiency and the speed of port services. This includes 'reliability of port operation' and 'landside accessibility'. 'reliability of port security' and 'port reputation. Reliability is defined as the ability to perform the required service to customers dependably and accurately as promised to deliver. Dealing whatever the problems in services encountered by customers, performing the required services right from the first time, services being rendered at the promised time and maintaining error-free record are the paradigm of reliability in terms of service quality which will strongly influence the level of customer satisfaction. In banking services provided to the customer, accuracy in completing orders, maintaining precise record and quote, accuracy in billing, maintaining promised services are the basic views of reliability which is considered as the most important factor in convincing customers to retain in banking services.

**Responsiveness:** can relate to ability to meet the users' needs quickly.

Defined responsiveness as the interests shown in providing prompt service to customers when required. Further, it is researched that willingness or readiness of employees to provide the required customer service without any inconvenience at any time will strongly influence the level of customer satisfaction. Customers get satisfied when banks provide individual attention and the employees are paying attention to problems experienced by customers regarding safety in transaction

**Assurance:**

Assurance is defined as the knowledge and good manners or courtesy of employees. Further, it is also defined as the ability of employees with the help of the knowledge possessed to inspire trust and confidence will strongly strike the level of customer satisfaction

**Empathy:** This dimension is used to measure the level of individual attention in which is given to customers. For example the ability of the port to inform its clients promptly of any problems with their transportation. Empathy is defined as the ability to take care of customer's attention individually in providing service to customers. Further, it is researched that understanding customer expectations better than competitors in providing the required customer service at any time without any inconvenience will strongly influence the level of customer satisfaction. Convenient working hours, individualized attention, better understanding of customer's specific needs, enhanced communication between management and customers will have a positive outcome on customer satisfaction. There are also 22 explaining factors or attributes associated with these service quality dimensions. Thus, according to the SERVQUAL Model, quality of transport and logistics services is a construct comprising five dimensions with 22 associated explaining factors. For the purpose of this study, we further adapt the above SERVQUAL model to make it suitable for the ESLSE, which provides shipping, logistics and dry port services. These 22 factors are presented in.

**RESULTS AND DISCUSSION**

**Table 1.** SERVQUAL Dimensions Definitions and Explaining Factors.

Dimension	Definition	Indicators
Assurance	The ability to convey trust and confidence.	(1) employees who instill confidence in customers, (2) making customers feel safe in their transactions, including secure delivery of items (3) employees who are (4) employees who have the knowledge to answer customer questions consistently courteous, and
Reliability	The ability of employees to perform the promised service timely and accurately.	(1) provision of services as promised, (2) dependability in handling customer's service problems, (3) performing services right the first time, (4) providing services at the (5) Maintaining error-free records.promised time, and
Responsiveness	The willingness of the employees to assist clients and provide prompt service.	(1) keeping customers informed about when services will be performed, (2) prompt service to customers, (e.g., convenient pickup and delivery time), (3) willingness to help customers, and 4) readiness to respond to customers' requests, including flexibility in meeting special handling requirements
Tangibles	The physical appearance of the public companies, inclusive of the available facilities.	(1) modern equipment, transportation facilities and warehouse availabilities, use of information technologies, port management, (2) visual appearance of facilities and (3) employees with regard to neatness and professionalism, and equipment for transportation, warehousing and communication, (4) visually appealing materials associated with the service of the ESLSE

Empathy	The caring, individualized attention that the employee of the public companies staff provides to clients.	(1) giving customers individual attention, (2) employees who deal with customers in caring fashion, (3) having the best customers interest at heart, (4) employees who understand the needs of their customers, and, (5) convenient business hours.
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Since the development of the SERVQUAL, it has received its share of criticism. The major criticisms of the instrument involve the length of the questionnaire, the validity of the five service quality dimension, and the predictive power of the instrument in regard to subsequent consumer purchase.

Many authors have suggested that the dimension utilized by SERVQUAL lack generality Mc, that administering expectation items are unnecessary. Cronin and Taylor denied the framework of SERVQUAL and proposed a new service quality measuring model "SERVPERF" which measured only the performance excluding expectations. They claimed their model SERVPERF performed better than any other measure of service quality.

### Servperf

An alternative instrument to measure service quality was introduced by one of the SERVQUAL's critics - Cronin and Taylor. Instead of SERVQUAL, Cronin and Taylor introduced the performance-based measure of service quality, SERVPERF. SERVPERF is composed of the 22 perception items defined in SERVQUAL scale, and excludes any consideration of expectations. In other words, SERVPERF differs from SERVQUAL in that SERVPERF does not assess gap scores because the expectations portion of the pairings is not included. The research of Cronin and Taylor suggested that although expectations can have unique effect on consumers' perception of service quality, the performance minus expectations is an inappropriate basis for use in the measurement of service quality. Moreover, there were many emerging literature supported the performance-based paradigm over the disconfirmation-based SERVQUAL paradigm. Churchill and Surprenant, all supported for the superiority of simple performance-based measures of service quality over gap measures of SERVQUAL. In this study, the researcher uses SERVPERF in assessing customer satisfaction in Addis Ababa city administration Revenue Agency. It does not include expectations. The researcher preferred SERVPERF as it provides a benchmark based on customer opinions on their experience using key service quality attributes.

### Customers' views on Service Quality Dimensions

An effective and efficient program of taxpayer service activities is a critical objective of all revenue bodies. The general complexity of tax laws coupled with the weak institutional capacity mean that all revenue bodies must rely substantially on taxpayers' voluntary compliance to achieve the outcomes expected of them. It is axiomatic that to achieve high levels of voluntary compliance, taxpayers and their representatives must have a good standard of services to help them determine their obligations under the laws and to complete the steps required to acquit those obligations.

**Table 2:** Service time (process) as evaluated by users.

Issues	Strongly agree	Agree	No comment	Disagree	Strongly disagree
<b>Time/process</b>					
It takes short time to get the service	50	20	4	30	16
There are a number of contacts to get a service	13	19	5	45	18



Some of the contacts are not necessary	25	30	2	25	18
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These dimensions are rated 50% (strongly agree & agree added), 32% and 55 % respectively. Timeliness refers to providing the service in a timely manner; meeting the time frame that was promised. According to this rating, the speed with which the services are provided does not meet the expectations of the customers. Customers become most annoyed and frustrated when they are forced to wait for long period for service. This is considered as sign of poor service. The respondents have also indicated that some of the contacts are not necessary.

**Table 3: Transparency.**

Issues	Strongly agree	Agree	No comment	Disagree	Strongly disagree
Necessary and sufficient information is given in advance	46	11		31	12
The process of service delivery is open and transparent	53	15	5	8	19

The two aspects of transparency are rated 57% and 68 % respectively. Availability of information and transparency is very important in order to enhance public awareness and reduce the risk of corruption. This is especially true when tax and revenue matters are involved. Transparency can be improved by providing easy access to information on the workings of public programs intended for public benefit. Openness and transparency are the hallmarks of a democratic government and are fundamental to the public service transformation process. In terms of public service delivery, government’s importance lies in the need to build confidence and trust between the public sector and the public.

**Table 4: Reliability**

Issues	Strongly agree	Agree	No comment	Disagree	Strongly disagree
The information given is consistent	20	34	14	18	14
The service providers provide what is promised	18	42	4	30	6
The service providers adhere to rules and standards	25	48	6	18	3

The three aspects of reliability are rated as 54%, 60% and 73% respectively. Citizens should be given full, accurate and reliable information about the public services they are entitled to receive. In service, consistency implies achieving sameness, uniformity and fairness in the delivery or execution of all the service attributes, regardless of time, place, occasion, and service provider. Improving performance in organizations is a function not only of systems and structures, but also of people and values.

**Table 5: Respectfulness and courtesy**

Issues	Strongly agree	Agree	No comment	disagree	Strongly disagree
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The service providers are respectful	13	15	8	58	6
The service providers are courteous	12	11	10	55	12

Only 27% and 23% of the respondents respectively agree that the frontline staff is respectful and courteous to their customers. The office performed very low in one of the very important service quality dimensions that are respectfulness and courtesy. Revenue office customers deserve high level treatment because they not only citizens but also tax payers on which the city government relies for its financial needs.

**Table 6.** Physical environment

Issues	Strongly agree	Agree	No comment	disagree	Strongly disagree
The location of the office is convenient for transport	66	30		3	1
The waiting room is comfortable	38	60	2		
The signs are well written, posted and visible	17	10	2	39	32
there is adequate parking place	9	4	43	21	23

96% of the respondents agree that the location of the offices is convenient for transport and 98% agree that waiting rooms are convenient and only 27% and 13% of the respondents agree that signs are well written, posted and visible and that there is adequate parking respectively

**Table 7.** Responsiveness and grievance handling

Issues	Strongly agree	Agree	No comment	disagree	Strongly disagree
The service providers give timely response to expressed concerns	13	39	3	24	21
The service providers respond to questions when asked for clarity	11	18	6	42	23
grievances are handled properly and timely	9	4	6	34	47

Aspects of responsiveness are rated as 52%, 29%, 82% and 13 % respectively. Taxpayers must have the opportunity to appeal if they feel unjustly treated by the tax administration. As it fundamentally increases the taxpayers’ ‘trust in the fairness of the revenue administration, the quality of the appeals process serves as the main indicator for assessing taxpayer rights. If the promised standard of service is not delivered, citizens should be offered an apology, a full explanation and a speedy and effective remedy; and when complaints are made, citizens should receive a sympathetic positive response. It can be argued that customers who had complaints that were resolved were more satisfied than customers who did not have problems in the first place. Customers who get their problems satisfactorily and quickly solved tell their friends and neighbors and enhance positive images.

**Table 8:** Consultation with customers



Issues	Strongly agree	Agree	No comment	Disagree	Strongly disagree
I was asked by the office/employee to comment on the goodness or badness of the services and on what is to be done	7	5	5	31	52

Only 12% of the respondents stated that customers are consulted before the new program/ procedure is implemented. Citizens should be consulted about the level and quality of the public services they receive and, wherever possible, should be given a choice about the services they are offered. Viewed in this regard, the policy document of service delivery in Ethiopia appreciates citizens’ empowerment and consultation. It highlights the importance of citizen engagement as they are the ultimate consumers of public services and thus they are the best judges of service delivery quality. However, such policy intentions were not yet realized in practice. First customer empowerment begins with the orientation about the intention of the reform and its outcomes. This should take place before the start of reform implementation. The 2<sup>nd</sup> type of citizen engagement is to involve them during the implementation through opinion survey or checklist data collection. There is scanty evidence in this respect except the attempts made by city’s capacity building bureau which collected the opinion of very few individuals. The 3<sup>rd</sup> type citizen engagement is to allow them to present their grievances when they are aggrieved by the process and by the frontline staffs.

### CONCLUSION

#### Service standards (Speeds in service provision)

The assumption is that process improvement will directly lead to better outputs. Thus, improved process is seen as a step towards achieving improved outputs. It is also the case that process improvements may have a value of its own in a democratic state where how things are done may be as important as what operational results are. Establishing explicit standards and measures of performance are among the components of current public management reform under NPM movements. Service standards include the kind of services, the preconditions expected from the customers, the fees for each service, the amount of time required to get the service and the addresses of the service centers. Establishment of clear service standards is one of the preconditions to satisfy customers through efficient services.

In the private sector improved quality pays off by itself. But this is less clear in the public sector. Spending on quality improvement is unlikely to increase either the volume or the income of the organization. This diminishes the incentives for quality improvement in the public sector. Thus, one of the reasons for the recent shift to the service standard setting and guidelines development is a recognition with in public sector that normal commercial Reasons for improving service often does not apply and that additional controls are therefore necessary. Improving standards is cheaper than increasing the budget. Thus, formulating service standards and implementing them has become part of reassuring professionalism in the public services. The following table shows the minimum standards set by the Revenue Agency of the Addis Ababa city Administration

**Table 9:** Revenue Administration Authority, service standards, 2006

No.	Types of Services	Practice Before the Reform			Proposed new Standard			New Standard in Practice		
		Requirement	Process	Time	Requirement	Process	Time	Requirement	Process	Time
1	Registration of new taxpayers	11	28	3 months	6	4	12 minutes	4	4	2 days & 15 minutes
2	Renewal of	6	29	15 days	5	5	13 minutes	5	5	15 minutes

	business licenses						es			es
3	Tax assessment (for category C)	-----	-----	-----	3	6	960	3	3	480
4	Business closure, plate number change of business vehicles, business address change, business house change,	6	22	3 months to 1 year	5	7	1 day	5	7	30 minutes
5	VAT registration	----	----	----		2	3	2 days	2	2 days
6	Support letter for bid participants	----	----	----		2	3	15 minutes	2	15 minutes
7	Support letter attesting debt-free for employment seekers	----	----	----		2	3	15 minutes	2	15 minutes

Source: City's Capacity Building Bureau, 2016.

In the two sub-cities selected in this study, only tax related services were displayed on the notice boards for customers to know them. This shows that despite the preparation of the service standards, its implementation in these offices is insignificant. Most of the services are provided out of the allotted time in the service standard. For instance, the report of the city's capacity building presented a report that contradicts with what is given in the standard. According to this report it takes the following time to get the services specified.

- Assessment of presumptive tax of the newly registered taxpayers takes 60 days
- Appeal case takes 35 days
- Budget amount determination of a given year takes 2 years

The major problem comes from category C tax payers. As this group does not keep book of accounts, inspectors used to assess the tax amount on their personal judgment. Though single inspector has been replaced by a committee after 2004, the assessment is still subjective. Because of this arbitrary tax levy, some tax-payers complain that they are required to pay unrealistic amount and hence they lodge complaints to the office. Thus employees attend to these complaints wasting their time instead of giving regular services. The official in the revenue authority also indicated other challenges that encountered the office. These include:

- Absence of established format to monitor the progress
- Irregular meeting of daily income tax valuation committee
- Absence of property withholding and selling in case of default
- Low commitment in contracted out tax collection
- Slow ICT network
- Low practice in using cash register to improve VAT collection.

Capacity problems in human, physical and financial resources have also been reported because of which a required amount of tax has not been yet collected.

### **Conclusive remarks on the Service Delivery**

Customers' evaluation shows an average rating (satisfaction) regarding speed, processes and contacts. The respondents also judged that there is moderate improvement in overall quality. Quality dimensions such as transparency, reliability, competence and responsiveness are all given average ratings. Billing easiness is the only highest rated dimension in this sector. On the other hand, the office has performed low (below average) in service delivery dimensions such as consultation with customers, accessing service providers, facilities and physical environment, accuracy, respectfulness, courtesy and fairness. The office does not formally consult users about its services. It does not undertake customer surveys or organize discussion forums for clients. It also offers no formal mechanism for receiving and responding to complaints. Feedback thus limited to situations in which dissatisfied individuals directly express their views to the front line staff or report to the management. Taxation is a prime example of a mandatory service provided by a monopolistic public body with statutory authority to potentially involuntary clients. In such a situation, the public can reasonably expect certain standards of service, including good information, support and guidance, together with clear avenues for complaint and redress, should they be felt to be necessary. As citizens, the general public also has responsibilities to both provide, through the political process, and honour, through their own behavior, a fair taxation system.

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