

**USING COMMUNITY SCORE CARD TO RENDER QUALITY SERVICE IN KAFFA
ZONE TAX AND REVENUE AUTHORITY**

By

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JIMMA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

SCHOOL OF GRADUATE STUDIES

MPM PROGRAM

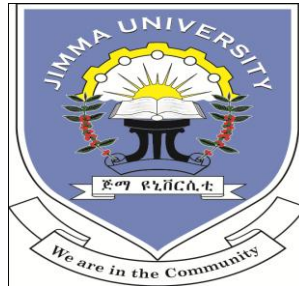
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JIMMA, ETHIOPIA

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DECLARATIONS

I the undersigned, declare that the thesis using community score card to render quality services in kaffa zone tax and revenue authority is my own work and that the sources I have used are indicated and acknowledged in the references

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This thesis has been submitted for examination with my approval as the university advisor

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APPROVAL

The undersigned certify that they have read and hereby recommend to the College OF Business And Economics, Jimma University acceptance of the Thesis submitted by Sherif Kedir, and entitled “Using Community Score Card to Render Quality Service In Kaffa zone tax And revenue Authority)” in partial fulfillment of the requirements for the award of a Master’s Degree in Public Management.

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TABLE OF CONTENTS

Table	Page
Acknowledgement	I
Table of contents	II
List of figures	III
List of tables	IV
Abbreviation	V
Abstract	1
CHAPTER ONE	2
1.1 Back ground of the study	2
1.2 Gap in literature	3
1.3 Statement of the problem	5
1.4 Objective of the study	6
1.4.1 Specific objective	6
1.5 Significance of study	7
1.6 Limitation of the study	8
1.7 Scope of the study	8
1.7.1 Description of the study	9
CHAPTER TWO	11
LITERATURE REVIEW	11
2.1 The concepts of quality services in relation to community score card	11
2.2 The concept of public services	11

2.3 Definition of quality -----	12
2.4 Quality planning -----	12
2.5 Definition of quality services -----	13
2.6 Important of tax in economic development -----	13
2.7 The political important of taxation -----	14
2.8 Continuous improvement in an organization -----	17
2.9 Different tools which applied to bring quality of services -----	18
2.9.1 Business process reengineering -----	18
2.9.2 The use of JIT in services sector -----	18
2.9.3 The concept of community score card -----	18
2.10 The components of community score card -----	19
2.11 The stages involved in implementation of CSC -----	19
2.11.1 Preparatory ground work -----	20
2.11.2 Development of the input tracking score card -----	21
2.11.3 Generation of the community generated performance score card -----	22
2.11.4 Generation of self-evaluation score card by facility staff -----	24
2.11.5 Interface between community and facility staff -----	24
2.11.6 Follow up and institutionalization -----	25
CHAPTER THREE -----	27
3. RESEARCH DESIGN AND METHODOLOGY -----	27
3.1. Description of the study areas -----	28
3.2 Total population -----	28
3.3 Sampling Technique -----	28
3.4 Data sources -----	28
3.5 Method of data collection -----	29
3.5.1 Questionnaires -----	29
3.5.2 Interview -----	29
3.5.3 Document review -----	31
3.5.4 Data analysis and interpretation -----	31

CHAPTER FOUR	32
Data Presentation and Analysis	32
4.1 Result of questionnaire	32
CHAPTER FIVE	45
CONCLUSION AND RECOMMENADTION	45
5.1 Introduction	45
5.2 Summary of Key Finding	45
5.3 Conclusion	47
5.4 Recommendation	48
References	51
APPENDIX	56

List of Figures

Figure	Page
Figure1. Conceptual framework of Community Score Card	26
Figure2. Awareness of customers	33
Figure3. Knowledge and experience of customers about taxation	38

List of Table

Table	Page
Table 4.1.Organizational position	32
Table 4.2.Discussion mechanism with customers	34
4.3 Evaluation of customer increase both satisfaction and quality of service	34
4.4. Group discussion and meeting are the best mechanism to exchanges information	35
Table 4.5.Customers punctuality in payment of tax	36
Table 4.6.Reason for delays and/ or avoidance of taxation	37
Table 4.7.Reason not giving money and time saving services	38
Table4.8 Awareness creation before enforcement for tax	40
Table 4.9.getting cost and time saving services	41
Table 4.10.major problem of tax and revenue authority	42
Table 4.11.For what purpose the collected moneys uses for.....	43

Abbreviations

1. TQM - Total Quality Management
2. Just - Just In Time
3. BPR - Business processes Reengineering
4. BSC- Business Score Card
5. IT - Information Technology
6. CSC - Community Score Card
7. ILO - International Labor Organization
8. SNNPRS - Southern Nation. Nationalities and regional states
9. FDRE - Federal Democratic Republic Of Ethiopia
10. ZOFED - Zonal Office of Finance and Economic Development
11. NPSE – Nonprofit and Public Sector Enterprises

ABSTRACT

Since taxation is the major income rising for government because of this government give special consideration for this sector. to realize this organization use business process reengineering (BPR) to enhance their performances in term of reducing process, cost and cycle time, increasing service quality, and increasing customers and employees satisfaction. starting from 2008 and 2009 all Ethiopian public organization engaged in BPR project to enhance their performance dramatically, However it need additional tools which support BPR for that reason business score card (BCS) was created which standardized all activities so far requirement of other tools which measure whether all activities performed according to its standard or not, This tools should be community score card (CSC)

General objective of the thesis to examine the community score card tools is potent enough to bring about quality services and social accountability In public sectors such that in kaffa zone tax and revenue authority. To realize the study both primary and secondary data were used. Secondary data was collected from relevant body and primary data was gathered by using closed ended questionnaires. The research work requires specific, manageable, attainable, relevant and timely information. So as to realize the researcher used Gay (1981) sampling method. And the data were analyzed using both quantitative and qualitative techniques. To analyze data obtained from survey instrument descriptive statistics were used. Such as frequency and percentage was closely analysis to look for possible patterns on the logical inferences based on the relation weight of each responses category and the researcher also used SPSS (statistical package for social sciences). The researcher finding was that from analyzed and interview Community Score Card tool enforces the organization and tax payers to be accountable, transparence, awareness, cost effective these in turn bring quality services and recommended that Kaffa Zone Tax and Revenue Authority in particular and services rendering organization in general should use Community Score Card (CSC) to bring quality services in their organization.

CHAPTER ONE

INTRODUCTION

1.1 Back ground of the study

Different studies have been conducted regarding public accountability and services quality brining tools by various professionals and researchers in different countries the contribution that such studies have made in efforts on quality of public sectors. Continuous improvement is an organizational innovation and design principle rooted in the total quality management paradigm. Total quality management is defined as an ongoing process whereby top management takes what every steps necessary to enable everyone in the organization in the course of performing all duties to establish and achieve standards which meet or exceed needs and expectations of customers both external and internal (miller,1996). As miller indicated us total quality management was about standardizing the job. Just in time management emphasizes that all components of the processes employed to produce a good or service should be visible to those participating in the process. This allows process participants an opportunity to learn, inspect and improve those processes. Because customers are often part of the service process, they may define the value and quality of the service by what they see in the process. Additionally, employees were cross-trained to staff the cells and jobs were redefined to recognize employee training efforts Central Missouri State University (1995)

The wide spread adoption of just-in-time (JIT) inventory principles undoubtedly makes production operations more efficient, cost effective and customer responsive. The basic premise of JIT is to have just the right amount of inventory, whether raw materials or finished goods, available to meet the demands of your production process and the demands of your end customers. No more, nor less (Chris and Larson, 2005)

Some researchers argue that the original concept of reengineering can be traced back to the management theories of the nineteenth century. As one report in The Financial Times (1994): The purpose of reengineering is to make all your processes the best-in-class Frederick Taylor suggested in the 1880's that managers use process reengineering methods to discover the best

processes for performing work, and that these processes be reengineered to optimize productivity, Robert Simons, developed the levers of control management control frame work (Simons,1995) at the same time that Norton and Kaplan were developing the balanced score card. Simons identified several types of management control systems that managers use to motivate, monitor and manage their strategies as described by Norton and Kaplan (1996).BPR seeks to break from current processes and to devise new ways of organizing tasks, organizing people and making use of IT systems so that the resulting processes will better support the goals of the organization. This activity is done by identifying the critical business processes, analyzing these processes and redesigning them for efficient improvement and benefit (Yih-chang chen, 2001).

The Balanced Scorecard (BSC) is a process and a set of tools that help companies translate strategy into operational objectives that drive both behavior and performance. BSC proved successful in aligning the organization with the Strategy (Norton& Kaplan, 1992)

All the above studies have been significant in change of attitude in the part of services providers and services user the recently tool which the researcher going to investigate whether adoption and application of community scorecard bring quality services in kaffa zone tax and revenue authority or not. The Community Score Card (CSC) is a two-way and ongoing participatory tool for assessment, planning, monitoring and evaluation of services. It is easy to use and can be adapted into any sector where there is a service delivery scenario. The Community Score Card brings together the demand side (“service user”) and the supply side (“service provider”) of a particular service or program to jointly analyze issues underlying service delivery problems and find a common and shared way of addressing those issues. It is an exciting way to increase participation, accountability and transparency between service users, providers and decision makers. The main goal of the Community Score Card is to positively influence the quality, efficiency and accountability with which services are provided at different levels. The core implementation strategy to achieve the goal is using dialogue in a participatory forum that engages both service users and service providers World Bank (2013).

This study is a modest contribution to that end and would highlight some issues of significance in relation to tools role in bring quality services and create accountable and responsible services providers as well as users. The community score card (CSC) approach can be used to facilitate good governance through promotion of participation, transparency, accountability and informed decision-making. The CSC approach brings together community members, service providers, and local government to identify service utilization and provision challenges, and to mutually generate solutions, and work in partnership to implement and track the effectiveness of those solutions in an ongoing process of quality improvement (Norton& Kaplan, 1992)

The community score card (CSC) process is a community based monitoring tool that is a hybrid of the techniques of social audit, community monitoring and citizen report cards. Like the citizen report card, the CSC process is an instrument to exact social and public accountability and responsiveness from service providers. However, by including an interface meeting between service providers and the community that allows for immediate feedback, the process is also a strong instrument for empowerment as well World Bank (2013).

The CSC process uses the “community” as its unit of analysis, and is focused on monitoring at the local/facility level. It can therefore facilitate the monitoring and performance evaluation of services, projects and even government administrative units (like district assemblies) by the community themselves. Since it is a grassroots process, it is also more likely to be of use in a quality services improvement world bank (2013)

1.2. Gap in literature

Organization requires responding to change environment through various quality tools in response organization use appropriate quality tools to alleviate the change and to increase their performance among the various quality tools. Community score card is one of the quality tool under taken by organizations. Its concept was first introduced by Malawi report on output from the community score card on performance of health services (2002).Various organization employed CSC in pursuit of improved performance such as Malawi world bank (2013).

As per the research knowledge, there is no comprehensive study on Community score card (CSC) tool in Ethiopian context, thus this gap lead to study whether community score card powerful enough to bring quality of services and social accountability in public sector in general and kaffa zone tax and revenue authority in particular or not.

1.3. Statement of the problem

Though the public sectors are the main sector to equal distribution of wealth among the nation in addition the services sectors is indicator for development of one nation as we have seen most developed countries their economic activities depend up on the services sector follows industries and agricultures respectively. When we have seen the developing world the things different as Reyes (2001) claimed, multiple layers of management, centralized and expensive systems as well as the accumulation of control procedures and regulations remain to be formidable obstacles in ensuring efficiency, economy and productivity of public sector organizations. Likewise, the traditional working practices of Ethiopian public organizations criticized as being fragmented across various units of the organization and each unit focused only on one task that leads to frustrate the customers from ups and downs to get services from various units" handoffs. Supporting this, Getaneh (2009) reported that Ethiopian Institutions criticized for their poor service delivery systems. Thus, in this ever changing and competitive environment the traditional working practices of Ethiopian public organization are not efficient, effective and economical (Naod,2011).To fit in this over changing environment people have made different tools to bring and create efficient, effective, economical and quality services rendering in public organization. Even though people trying their best the following limitation lack of awareness of the services users, none existence of discussions mechanism among services user and provident, lack of accountable and responsible services providers, insufficient accountable and responsible services users, limited information about the services, Shortage of educated manpower, In adequate working materials, existence of uninteresting working condition, lack of infrastructure in the

services sectors are forced me to research on community scorecard tools weather it address the above mentioned problem and bring quality of services in the public sector. Among this problem the researcher was focused on the following issues, lack of awareness of the services users, non existence of discussion mechanism among services users and providers, lack of accountable and responsible services providers, in sufficient accountable and responsible services users, limited information about the services under this problem the researcher would like to research the following questions,

How awareness level of customer affect services quality.

How to apply discussion mechanism among services users and providers.

How to create accountable and responsible tax and revenue authority services provider.

How to create accountable and responsible tax and revenue authority services user.

What kind of mechanism best to dissemination of information.

1.4. Objective of the study

General objective of the thesis to examine the community score card tools is potent enough to bring about quality services and social accountability in public sectors particularly in kaffa zone tax and revenue authority.

1.4.1. Specific objective

The study was addressed the following specific objectives.

- To create awareness in both side mean that tax collectors and tax payers.
- To applying the best discussion mechanism which bring together those tax collectors and payers and able them to solve their problem commonly.
- To create accountable and responsible tax and revenue authority services provider such that, tax collectors and concerned body

- Create accountable and responsible tax and revenue authority services user .such that, tax payer.
- Indicate possibilities measure to have taken to bring quality of services using community score card.
- Recommend appropriate strategic measures that can facilitate quality improvement to the achievement success of tax and revenue authority services provision in millennium target of the sector.
- In addition to these it *also* told us in literature part the reason for miscarriage of other tools and the complement of community score card with other tools

1.5. Significance of the study

Several studies on quality tools development have been conducted by various professionals and researchers in different countries for different purposes. The contribution that such studies have made in efforts to create quality services in profit, nonprofit and public sectors and bring about change on the part of government and other stakeholders have been significant ever since the recognition of taxation and its contribution for socio-political development and poverty alleviation as a result, governments are trying to consider as the fundamental base for public spending The study would reviewed various literatures on the operation and development of the community scorecard in developing countries and evaluated tools-oriented studies on quality services rendering in public sector. This study is a modest contribution to that end and would highlight some issues of significance in relation to community score card and quality services in the public sectors generally and in kaffa zone tax and revenue authority particularly. More specifically the information to be generated by this study will be use as data for further investigation on community score card, provide latest information for tax payers, use as guidance for policy makers, important to those tax collectors since there is two way communication the customers know what expected from them in this way it makes ease the work of tax collectors.

1.6. Limitation of the study

The issue of services quality deliver and its associated effect, is not only the question of kaffa zone tax and revenue authority rather the question of media, NGO, private sectors, all public sector and other different stakeholders to bring quality through adopting and successfully implementing reform tools. As a result researcher tried to conduct the research on community score card tool whether its application bring quality services in kaffa zone tax and revenue authority in particular or not and adoption and implementation of community score card in kaffa zone tax and revenue authority, and recommendation to enhance the adoption and implementation of community score card tool at sect oral and institutional level.

However, the finding of the study might not included all steps of community score card process since the study focuses on either it is powerful enough to bring quality services in kaffa zone tax and revenue authority and it is very difficult to generalize the problems of kaffa zone tax and revenue authority services quality for other geographical area. In addition, the findings of the study might not address services quality in the separate fished since the researcher focuses on the community score card tool.

1.7. Scope of the study

The problem of services quality and customers satisfaction in public sector is the major issue of the nation. So that to overcome this problem Ethiopian government and its officials realized the need for the adoption and implementation of reform tool such as community score card to increase services quality and customer satisfaction through accountability, informed decision making, responsiveness and the like.

The study was associated with the investigation of community score card tool adoption and application in increasing customer satisfaction by delivering quality services. The issue of quality services is not only the issue of one sector rather the problem of all public sectors. However, to make the study manageable and complete with in the time, it was delimited to kaffa zone tax and revenue authority.

The reason selecting this sector as a case study as follows

- ❖ Tax is the only government income for public spending so, it need mobilization of people towards awareness in both side mean that the tax payer and the collectors.
- ❖ If we say there is government there is must be taxation here it hold two things right and responsibility. Paying tax is responsibility of citizens as well as having public goods and services is their right.
- ❖ Tax is both political and economic issue. When i say it is economic issue as we know tax is the only income for government this reality force government to increase tax and diversification of it taxation system to have or get income for its expenditure. Also tax is political issue as we know during election most political party said if you give vote we decline tax.

In this case the researcher believe the research plays important role in bringing both tax collectors and tax payers and create awareness among themselves since community score card tool force them to come together during planning and evaluation of activities which in turn serve for enhancement of over all activities of the sector in general and services quality in particularly.

1.7.1. Description of the study area

The study area is located in the Southern Nations Nationalities Peoples Regional State (SNNPRS). The Southern Region is one of the nine Regional States of the Ethiopian Federal Government. The Region is situated at 4° 43'- 8° 58' latitude North and 34° 88'—39° 14' longitude East. It could be observed from its relative location, that the SNNPRS is bordered by Kenya to the south, the Sudan Republic to the southwest, Gambela Region to the northwest and

Oromiya Region to the northeast. The total land area of the regional state is 110,931.9 km square about 10% of FDRE (Awoke, 2007) Organization of the study

The paper was organized in the following manner, chapter one includes introduction, statement of the problem, significance of the study, scope of the study, limitation of the study and organization of the study, chapter two has consisted a literature that would have reviewed in different issues of community score card (CSC), chapter three has been methodology of the study which incorporate sample design, chapter four has been the main body of the thesis which was a part of presentation, interpretation and analysis of data on community score card in Kaffa zone tax and revenue authority, chapter five has been the last chapters which was apart that some valuable finding, conclusion and recommendation have been given based on data analysis. References and appendices, which included questionnaires, list of figures and table were also part of the document.

CHAPTER TWO

LITERATURE REVIEW

2.1 Concept of quality services in relation to community score card (CSC)

The question of quality services and social accountability is not the question of kaffa zone tax and revenue authority only rather it is the question of all public sector as Reyes (2001) claimed, multiple layers of management, centralized and expensive systems as well as the accumulation of control procedures and regulations remain to be formidable obstacles in ensuring efficiency, economy and productivity of public sector organizations. Thus the question is the question of all public sector as a result the country adapted different reform tools which are crucial to bring quality services and social accountability among these tools BPR and BSC are the major one since 2008 all public sectors using these tools even though government trying its best and since our world over changing it is must the need to adapt and implement the recent tool which is community score card. The CSC process uses the “community” as its unit of analysis, and is focused on monitoring at the local/facility level. It can therefore facilitate the monitoring and performance evaluation of services, projects and even government administrative units by the community themselves (World Bank, 2013)

2.2 The concepts of public service

As the State is the largest or the single most important employer in almost all countries. The public service personnel comprise persons employed by public authorities at central, regional and local levels and include both civil servants and public employees. The sector covers public administration and various services provided in the public or general interest, whether delivered publicly or privately. Increasing numbers of workers are employed in public services operated by Public authorities must provide high-quality services to their citizens and decent work for their workers. The optimal way to achieve sustainable national development and poverty alleviation is to promote good governance and transparency through effective social dialogue in the public service (ILO, 1996)

2.3 Definition of quality

A frequently used definition of quality is “Delighting the customer by fully meeting their needs and expectations”. These may include performance, appearance, availability, delivery, reliability, maintainability, cost effectiveness and price. It is, therefore, imperative that the organization knows what these needs and expectations are. In addition, having identified them, the organization must understand them, and measure its own ability to meet them. Quality starts with market research – to establish the true requirements for the product or service and the true needs of the customers. However, for an organization to be really effective, quality must span all functions, all people, all departments and all activities and be a common language for improvement. The cooperation of everyone at every interface is necessary to achieve a total quality organization, in the same way that the Japanese achieve this with companywide quality control. The term “quality” is used in a variety of different ways; there is no clear definition of it, from the customers view point quality is often associated with value, usefulness, or even price .from the producer’s view point quality is associated with designing and producing product to meet custom need .Quality” has taken on different meanings through the year in the early 1900s. It meant inspection. All finished products were inspected and any defects were corrected. In 1940s, the word” quality” took on statistical connection. Pioneers in statistical quality control like Shew whart, dodge, Roming, and Nelson developed the idea that any production process was subject to a certain level of natural variation. It is the job of quality control manager to discover this level through statistical methods to assure control of production process. In 1960s”quality “was extended outside of production to include all other functions using a concept of total quality control. With total quality control the entire organization is mobilization is mobilized to help produce quality product. The meaning of the term “quality” is now being expanded to zero defects, continuous improvement and customer focus. (Schroeder, 1993)

2.4 Quality planning

Quality does not happen accident; rather it results directly from good planning. Quality planning begins with identifying customers, both external and internal, determining their needs and developing product feature that respond to those needs. Employees to know who uses their

products, whether in the next department or in another organization Quality goals based on meeting the needs of customers and suppliers alike at a minimum combined cost are then established. Next the process that can produce the product to satisfy the customer's needs and meet quality goals under operating conditions must be designed. (Kesavan, 2008)

2.5 Definition of quality services

First impressions really do have an impact, so the very first contact with a potential client will set the tone for what the customer should expect throughout their relationship with your business. The entire sales process will need to meet the highest degrees of professionalism and responsiveness in every call and interaction. After setting high expectations, and after you close the sale, the client will then expect those same standards from you day in, day out. So deliver on it! Thorough training and ongoing development helps ensure that the service will be first class. The client will always have a chance to inspect the service offering you deliver every time you service them, even if it's not until a Monday morning following a weekend. So customer service starts with the delivery of the service itself: if someone fails to provide, you've already failed. But don't worry – pick yourself up, correct the issue, and move on! Quality control programs are the best way to check the effectiveness of operations. It costs a little more in time to check, but that extra step could ensure the customer receives the service they expect. In addition to training and quality control, frequent contact with the customer will help boost both client referrals.... Phone calls to ask about service could even help the client overlook the occasional error of omission that otherwise would go un-noticed (sharapova, 2012,)

2.6 Important of tax in economic development

Why do we have taxes? The simple answer is that, until someone comes up with a better idea, taxation is the only practical means of raising the revenue to finance government spending on the goods and services that most of us demand. Setting up an efficient and fair tax system is, however, far from simple, particularly for developing countries that want to become integrated in the international economy. The ideal tax system in these countries should raise essential revenue without excessive government borrowing, and should do so without discouraging economic activity and without deviating too much from tax systems in other countries.

Developing countries face formidable challenges when they attempt to establish efficient tax systems. First, most workers in these countries are typically employed in agriculture or in small, informal enterprises. As they are seldom paid a regular, fixed wage, their earnings fluctuate, and many are paid in cash, "off the books." The base for an income tax is therefore hard to calculate. Nor do workers in these countries typically spend their earnings in large stores that keep accurate records of sales and inventories. As a result, modern means of raising revenue, such as income taxes and consumer taxes, play a diminished role in these economies, and the possibility that the government will achieve high tax levels is virtually excluded. Second, it is difficult to create an efficient tax administration without a well-educated and well-trained staff, when money is lacking to pay good wages to tax officials and to computerize the operation (or even to provide efficient telephone and mail services), and when taxpayers have limited ability to keep accounts. As a result, governments often take the path of least resistance, developing tax systems that allow them to exploit whatever options are available rather than establishing rational, modern, and efficient tax systems. Third, because of the informal structure of the economy in many developing countries and because of financial limitations, statistical and tax offices have difficulty in generating reliable statistics. This lack of data prevents policymakers from assessing the potential impact of major changes to the tax system. As a result, marginal changes are often preferred over major structural changes, even when the latter are clearly preferable. This perpetuates inefficient tax structures. Fourth, income tends to be unevenly distributed within developing countries. Although raising high tax revenues in this situation ideally calls for the rich to be taxed more heavily than the poor, the economic and political power of rich taxpayers often allows them to prevent fiscal reforms that would increase their tax burdens. This explains in part why many developing countries have not fully exploited personal income and property taxes and why their tax systems rarely achieve satisfactory progressivity (in other words, where the rich pay proportionately more taxes). (vitotanz and Howell Zee,2001)

2.7 The political importance of taxation

The political importance of taxation goes far beyond providing income to finance the public sector, investments, and the basic needs of the population. Historically, state building has been closely connected to the development of the tax system (Tilly 1992; Webber & Wildavsky 1986).

However, the tax system has not only contributed to establishing states, but also to promoting the state's legitimacy and strengthening democracy, as well as to creating economic well-being for the general population. Although countries in East Asia followed a development path different from that of western countries, the tax system was an important component in the development strategy of this region, too. In South Korea and Taiwan, taxation contributed to supporting economic policies that furthered development and the building up of public institutions in general (Shafer, 1997).

The tax system in Taiwan required the authorities to develop extensive databases for a wide range of enterprises and households. To a large extent, this contributed to curbing the development of the informal sector that is characteristic in many other developing countries. In the 1950s, experiences South Korean authorities focused strongly on developing the tax system, particularly for personal and corporate taxes (34 percent of tax revenue derived from direct taxes). This laid the foundations for a broad-based tax system under the regime of President Park in the 1960s. Later, this was the basis for the development of state information systems and databases that made it possible for the authorities to target state credits, subsidies, and other interventions towards individual companies in the process of industrialization. In Latin America and Africa, Costa Rica and Mauritius can point to similar experiences: The tax system was a key factor for the development of an accountable and functioning state. When the state depends on tax income from wide sections of citizens and businesses, the authorities have incentives to expand their presence also in rural and peripheral areas. This presupposes, however, that the state develops an institutional apparatus for registering its citizens and businesses, and an effective tax administration.(Gupta &Tareq 2008: 45).

In this perspective, the challenge for poor countries is not necessarily to collect more tax, but to tax a larger share of their population and businesses. For several reasons, including economic structure and history, this is not easy. The informal sector is often substantial, and difficult to tax. Another important challenge is to avoid taxes that taxpayers generally regard as unfair, and that require a large measure of coercion to collect (for instance poll tax). Such taxes have been common in many poor countries, and it is characteristic for them that only a small proportion of

dues are paid, and the cost of collection is high. They have also blocked the development of a fiscal social contract. However, the past few years have seen substantial resources invested in changing the attitudes and behavior of tax administrations towards taxpayers (Fjeldstad & Moore 2009). Experience from a number of countries has shown that taxpayer behavior can be changed by reforming the tax system. In some countries, this has given the public a more positive attitude to the tax system, and has led to the mobilization of interest groups that demand better public services. For example, the authorities in Ghana, Tanzania and Uganda have all increased their fiscal space through higher domestic revenue mobilization in the period 2000-2006 (Gupta & Tareq 2008: 45).

However, in many poor countries, the authorities have no incentives to enter into a dialogue and negotiate with organized groups in society. This is one of the main reasons for bad governance. A complex set of historical factors, including state formation through colonization, has frequently led to a concentration of economic and political power with small elite. This elite generally does not pay taxes, and is relatively unaffected by organized interest groups in society. The state is powerful vis-à-vis its citizens – and is not answerable to them, but it is weak in terms of capacity for implementing policies. The elite lack both the will and the ability to build a civil society. The need of the elite to negotiate with organized domestic interest groups is lessened further by the global context, where the political elite has access to enormous resources from sources other than the taxation of citizens, particularly income from natural resources (Leite & Weidmann 1999; Christian Aid 2008).

Developing countries whose income derives mainly from sources other than taxation of their citizens, for instance from natural resources like oil and minerals, are generally characterized by bad governance and poor public institutions (Ross 2001). Among the few exceptions are Botswana and Malaysia. Bad governance is often correlated with the state being independent of revenue from taxation of citizens and businesses. Access to substantial foreign aid can also contribute to detaching the state from its citizens, and reducing the need for tax reforms (Bräutigam & Knack 2004)

2.8 Continuous improvement in an organization

Continuous improvement is an organizational innovation and design principle rooted in the total quality management paradigm. TQM is defined as an ongoing process whereby top management takes what every steps necessary to enable everyone in the organization in the course of performing all duties to establish and achieve standards which meet or exceed needs and expectations of customers both external and internal (Miller, 1996, P.157). It is based on three principles implemented through by a set of practices which are supported by a set of techniques, product process standardization and power distance are the key contextual variables influencing the choice of organizational design of continuous improvement despite the popularity of TQM throughout the 1940s, literature suggests that many of the companies that have tried to implement TQM have failed to realize the expected benefits. The main reasons given for failure are overly bureaucratic implementation and lack of management support. The main focus of management has traditionally been on the financial and strategic aspects of the business, rather than on employee relations. Since high commitment work practices require major up-front investments, such as in training and high rates of pay, managers need a strong belief that these measures will pay off; and many management teams are risk averse. Pfeffer points out that managers' perception to their own role and that of other people can interfere with effectiveness. If managers believe that they should be the people leading the organization and coming up with ideas that the organization's success actually depends on many other people, often more junior, throughout the company. Delegation remains an under-developed skill for many managers. Political and power barriers can also get in the way of implementing high commitment work practices, managers may not wish to accept that previous approaches introduced by them may not have yielded such good results as these methods by high performance work practice. Often resist their introduction there relative power of advocates of high performance work practices (usually HR professionals) measured in part by relative salary reverses, is often lower than that of the chief critics of such approaches (often finance directors). Interestingly a study by A.T. Kearney found that in Japan, unlike UK different priorities meant that salaries of heads of human resource and manufacturing were tied to the highest pay referents of functional head. (Holbeche, 2009)

2.9 Different tools which applied to Bering quality of services includes

2.9.1 Business process Reengineering

In light of these developments, it could be argued that the original concept of BPR is being reengineered to take a broader perspective. Davenport (1997) one of the pioneers of BPR, claimed that reengineering has a negative connotation in the United States, often being associated with restructuring, layoffs, and failed change programs. However, recent times have seen many attempts at a rebirth of BPR, although not using the reengineering term. For example, Hammer and Champy (2001) revised their original best-selling book to bring it more up to date with electronic economy. Hammer (2001) abandoned the original radical tone in favor of a more process-centric approach both within and, more important, between organizations. Hammer (2002) related his views on process management with the quality improvement six sigma (GROVER,2010)

2.9.2 The use of JIT in services

A review of the major academic research journals found most articles focused on JIT in manufacturing firms. Non-manufacturing environments have been given little emphasis in the research literature. However, a review of recent applied journals revealed articles describing JIT precepts migrating to nonmanufacturing environments. These non-manufacturing environments include typical service businesses such as insurance firms, retailers and mail-order firms.(Central Missouri State University, 1995)

2.9.3 The concept of community score card

The community score card (CSC) process uses the “community” as its unit of analysis, and is focused on monitoring at the local level. It can therefore facilitate the monitoring and performance evaluation of services, projects and even government administrative units by the community themselves. Since it is a grassroots process, it is also more likely to be of use in a rural setting.

Using a methodology of soliciting user perceptions on quality, efficiency and transparency similar to citizen report cards, the CSC process allows for (a) tracking of inputs or expenditures (b) monitoring of the quality of services/projects, (c) generation of benchmark performance criteria that can be used in resource allocation and budget decisions, (d) comparison of performance across facilities/districts, (e) generating a direct feedback mechanism between providers and users, (f) building local capacity and (g) strengthening citizen voice and community empowerment.

As with any instrument of social and public accountability, an effective CSC undertaking requires a skilled combination of four things: i) understanding of the socio-political context of governance and the structure of public finance at a decentralized level, ii) technical competence of an intermediary group to facilitate process, iii) a strong publicity campaign to ensure maximum participation from the community and other local stakeholders, and iv) steps aimed at institutionalizing the practice for iterative civic actions.

2.10 THE COMPONENTS OF THE CSC PROCESS

As such the CSC process is not a long-drawn and can even be carried out in one public meeting. However, the purpose of the exercise is not just to produce a scorecard, but to use the documented perceptions and feedback of a community regarding some service, to actually bring about an improvement in its functioning.

For this reason the implementation of a comprehensive CSC process, does not stop at just the creation of a CSC document that summarizes user perceptions. Instead, the CSC process that we envisage involves four components: This note was prepared by Janmejy Singh and Parmesh Shah of the Social Development Department at the World Bank. It is derived in large part from the work by CARE's work in monitoring the performance of Health Services in Malawi through a community scorecard. Generate a mutually agreed reform agenda word bank (2013).

2.11 THE STAGES INVOLVED IN IMPLEMENTATION

The above four components of the CSC process require a fair deal of preparatory groundwork as well as follow-up efforts towards institutionalizing the process into governance, decision making

and management of service provision at the local level. Thus, all in all, we can divide the CSC process into six key stages – (i) preparatory groundwork, (ii) developing the input tracking scorecard, (iii) generation of the community performance, (iv) generation of the self-evaluation score card by facility/project staff, (v) the interface meeting between community and providers, and (vi) the follow up process of institutionalization. These stages and the tasks involved in them are described below.

2.11.1 Preparatory Ground Work

First, identify the scope of the monitoring or performance evaluation – which sector (health, Education is going to be evaluated. The fact that the methodology of the CSC is most useful in monitoring performance of services that come in close contact with communities, should be kept in mind. The sample space of village clusters that will be used for the exercise must also be defined. These clusters should be cohesive, so that defining the members of different villages as a ‘community’ does not become unrealistic. Second, given the high degree of facilitation and mobilization required in the CSC process it is important to find people or groups within the sample area which can help with the implementation of the scorecard. These can include traditional leaders, members of local governments Workers at the service facilities in the region, community volunteers, and staff from local/international NGOs.

The methodology we describe should be seen as just one method of execution of the model. Depending on the context there can be variations in the way that the process is undertaken, and it is this characteristic that makes it very powerful. For instance, in the description below, the data collection is done through focus groups interactions. But with some iterations complete, the model can move to more questionnaire based data collection. It might be useful to start a widespread CSC initiative by piloting in a sample village cluster that is representative. For practical purposes, a sample of villages where work on participatory methods and community driven development has been undertaken could be chosen.

Third, as the process of drawing out community perceptions is done via a community meeting, one must ensure that the latter has broad participation from all parts of the community in the village cluster. For this purpose, the meeting must be preceded by full-scale mobilization of

people in the community through an advocacy/awareness generating campaign that informs people about the purpose and benefits of the CSC. If a large segment of the community participates in the process, the first step towards success would have been achieved. Therefore it is useful if the facilitators have a history of work with the community so that trust has been built.

Fourth, since the data collection during the community gathering is done on the basis of focus groups, a preliminary stratification of the community based on usage of the service that is being evaluated needs to be undertaken. This includes finding out first who uses what, how much, and what the demographic and poverty distribution of usage is. This initial stratification can be done by two means:

- (a) Either through field visits and informal interviews by the facilitating team, or
- (b) By using existing social/poverty mapping data collected by previous participatory exercises.

The stratification will also give a first glimpse at the usage issues and performance criteria that one can expect to generate through the exercise.

2.11.2 Development of the Input Tracking Scorecard

First, in order to be able to track inputs, budgets or entitlements one must start by having data from the supply side about these. Therefore, the first job is clearly to obtain this supply-side data. This is the initial stage of letting the community know their 'rights' and providers their 'commitments.' For instance, are workers' wages supposed to be 100 Kwachas per day, are Households entitled to 10 kg of food ration per week, or are there supposed to be 1000 capsules of a certain drug available in the health center? Third, one needs to divide participants into focus groups based on their involvement in the service/project – e.g., are they workers, aid receiving households, facility staff, users, Usually one needs to separate the providers from the community, and then sub-divide each group. The resulting sub-groups should have sufficient numbers of respondents from each aspect of the project (Users, workers, aid recipients, etc...) and should ideally also be mixed in terms of gender and age.

Fourth, using the supply-side information above and the discussions in the sub-groups one needs to finalize a set of measurable input indicators that will be tracked. These will depend on which project or service is under scrutiny. Examples include the wages received for different work programs, food rations or drugs received, sources of procurement under a project (were the cheapest sources used, was a friend/relative given a contract, etc.). In each case the aim is to come up with an indicator for which a variance between actual and entitled/budgeted/accounted data can be compared.

Giving community members access to information about their entitlement and local budgets is itself a highly empowering process, and can be seen as an example of putting the rights based approach towards development into action. Fifth, with the input indicators finalized the next step is to ask for and record the data on actual for each input from all of the groups and put this in an input tracking scorecard. Wherever possible each of the statements of the group member should be substantiated with any form of concrete evidence (receipt, account, actual drugs or food,). One can triangulate or validate claims across different participants as well. Sixth, in the case of physical inputs or assets one can inspect the input (like toilet facilities) to see if it is of adequate quality complete. One can also do this in the case of some of the physical inputs – like number of drugs present in the village dispensary – in order to provide first hand evidence about project and service delivery.

2.11.3 Generation of the Community Generated Performance Scorecard

First, once the community has gathered, the facilitators (both local and external) face the task of classifying participants in a systematic manner into focus groups. The most important basis for must be usage, in order to ensure that there are a significant number of users in each of focus groups. Without this critical mass, no useful data can be solicited. Each group should further a heterogeneous mix of members based on age, gender, and occupation so that a healthy discussion can ensue. Second, each of the focus groups must brainstorm to develop performance criteria with which to evaluate the facility and services under consideration. The facilitators must use appropriate guiding or ‘lead-in’ questions to facilitate this group discussion.

Based on the community discussion that ensues, the facilitators need to list all issues mentioned and assist the groups to organize them into measurable or observable performance indicators. The facilitating team must ensure that everyone participates in developing the indicators so that critical masses of objective criteria are brought out. World Bank (2013)

Third, the set of community generated performance indicators need to be finalized and prioritized. In the end, the number of indicators should not exceed 5-8.9. This is the critical feature of the CSC since these community based indicators are the basis for assessing the quality of services and soliciting user perceptions in a systematic manner.

Example of lead in questions are:- Do you think this facility/service is operating well? Why? How would you measure/describe the quality of the service?

Examples of indicators include the attitude of staff (politeness, punctuality, etc.), the quality of services provided (adequate infrastructure and equipment, qualifications of staff), the maintenance of the facility, and access. The indicators should be 'positive' in the sense that a higher score means better (e.g. 'transparency' rather than 'lack of transparency' should be used as the indicator) World Bank (2013)

In addition to the community-generated indicators, the evaluation team as a whole can agree on a set of standard indicators (about 3) for each facility, project or service. These standard indicators can be compared across focus groups and indeed across facilities and communities both cross-section ally and over time. Having decided upon the performance criteria, the facilitators must ask the focus groups to give relative scores for each of them. The scoring process can take separate forms – either through a consensus in the focus group, or through individual voting followed by group discussion. A scale of 1- 5 or 1-100 is usually used for scoring, with the higher score being 'better'.

Fifth, in order to draw people's perceptions better it is necessary to ask the reasons behind both low and high scores. This helps explain outliers and provides valuable information and useful anecdotes regarding service delivery. Sixth, the process of seeking user perceptions alone would not be fully productive without asking the community to come up with its own set of suggestions

as to how things can be improved based on the performance criteria they came up with. This is the last task during the community gathering, and completes the generation of data needed for the CSC. The next two stages involve the feedback and responsiveness component of the process. World Bank (2013)

2.11.4. Generation of Self-Evaluation Scorecard by Facility Staff

First, in order to get the perspective of the providers, the first stage is to choose which facilities will undertake the self-evaluation. This choice depends to a large extent on the receptiveness of the staff at the facility, and so there is perhaps the need for some advocacy to them as well about the purpose and use of the CSC process. World Bank (2013)

Second, as with the community, the facility staff need to go through a brainstorming session to come up with their own set of performance indicators. These should then be classified in a manner that is easily comparable with the indicators chosen by the community.

Third, as in the community gathering, the staff of the facility (be it a school, or health clinic) need to fill in their relative scores for each of the indicators they came up with. These are again averaged to get the self-evaluation score card. Fourth, the facility Staff too needs to be asked to reflect on why they gave the scores they did, and to also come up with their own set of suggestions for improving the state of service delivery. One can even for the record ask them what they personally consider would be the most important grievances from the community's perspective, and then compare and see the extent to which the deficiencies are common knowledge. World Bank (2013)

2.11.5. Interface between Community and Facility Staff

First, both the community and providers need to be prepared for the interface meeting. This final stage in the CSC process holds the key to ensuring that the feedback of the community is taken into account and that concrete measures are taken to remove the shortcomings of service delivery. To for this interface, therefore, it is important to sensitize both the community and the providers about the feelings and constraints of the other side. This ensures that the dialogue does not become adversarial, and that a relationship of mutual understanding is built between client

and provider. The sensitization task can be done through a series of training sessions with members of both sides, and through sharing the results of the two scorecards. World Bank (2013)

Second, a major task for the implementing team will then be to ensure that there is adequate participation from both sides. This will require mobilization at the community level, and arrangements so that facility Staff is able to get away from their duties and attend the meeting. One can further involve other parties, like local political leaders, and senior government officials in the interface meeting to act as mediators, and to give it greater legitimacy. . World Bank (2013)

Third, once both the groups have gathered in a meeting, the implementing team has to facilitate dialogue between the community and the service providers and help them come up with a list of concrete changes that they can implement immediately. This will give credence to the entire process from both the community's and provider's perspectives, and make it easy to undertake such exercises in the future. Senior government officials and/or politicians present can also endorse the reforms. World Bank (2013)

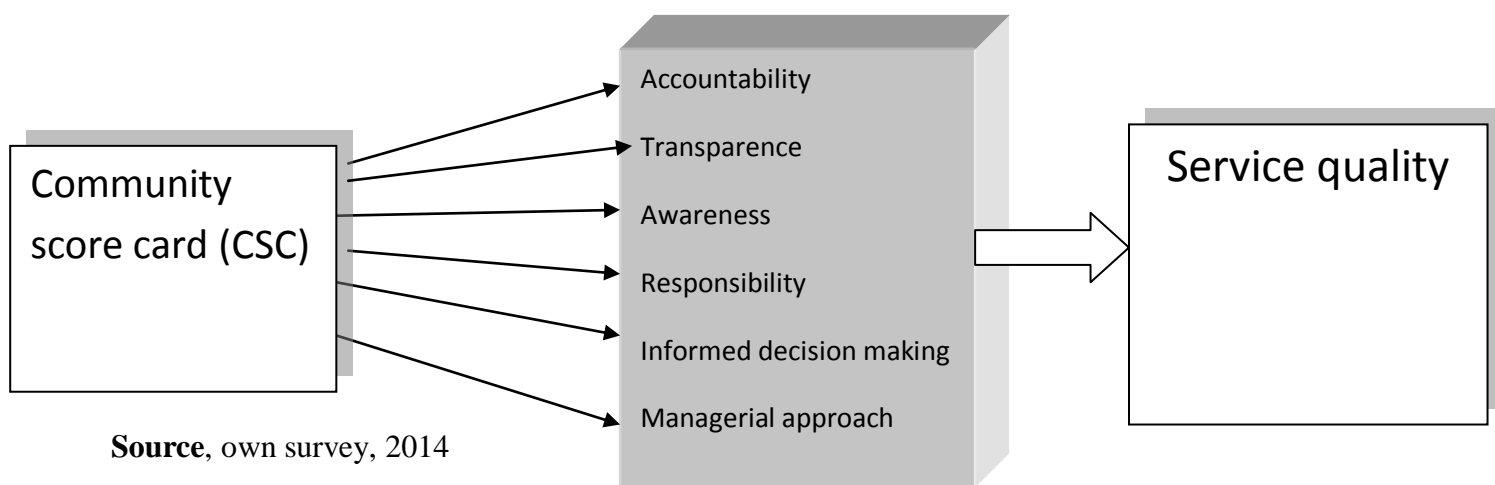
2.11.6. Follow-up and Institutionalization

First, CSC initiatives, especially those that arrive as one-off experiments will serve little long term purpose unless implementation is followed through on a sustained basis. Both demand and supply side measures can be undertaken to ensure this institutionalization. From the supply side, the key is to get local governments and district assemblies to create forums for feedback from communities via the CSC so that performance based policy action can be taken World Bank (2013)

If the facility staff are pretty much aware of the complaints the community have of them, it is an indication that the problem is not information gaps, but bad incentives. Second, the regional and national governments can integrate CSC findings in their decentralization program, by making the results of the scorecards the basis for allocation of resources or performance based incentives across local governments, sectors, and/or facilities. Third, from the demand side, community based organizations can train their staff on how to conduct a CSC, so that they become the

institutions responsible for undertaking the exercise on a sustained Fourth, links can also be made with existing community organizations such as PTAs, or health committees, so that they get involved in facilitating and implementing CSC processes. This will reinforce the sustainability and leg World Bank (2013)

Figure 1 Conceptual Framework of community score card



CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

A purpose of this chapter is to adopt research design which describes the conditions and procedures for collecting and analyzing data. This strategy helps to systematically address the central research problem and specific research questions, for situating researchers in the context of the observed world and for connecting them to specific sites, individuals/groups, and methods of data analysis. It also explains the procedures that the researcher follows in the collection and the analysis of data to address the research problem clearly, answers the research question(s) and draws a valid conclusion. Moreover, adopting appropriate research design is crucial to keep up quality standards and to define the research questions to be asked and methodologies to be used in answering the research questions.

The study attempted to utilize concurrent mixed research design which involves both qualitative and quantitative approaches within the stages of the research process. In other words, it involved the collection and analysis of both quantitative and qualitative data in a single study in which the data were collected concurrently. Hence, the integration of the data was made in the stages of analysis and interpretation of the research.

The study started with the collection of secondary (qualitative) data from various documents to define the research problems and conduct a literature review. And then primary data was collected to triangulate and substantiate the reliability and validity of information collected from different sources or information that provided in the literature regarding services quality in relation to different quality improvement tools.

3.1. Description of the study areas

The study area is located in the Southern Nations Nationalities Peoples Regional State (SNNPRS). The Southern Region is one of the nine Regional States of the Ethiopian Federal Government. The Region is situated at 4° 43'- 8° 58' latitude North and 34° 88'—39° 14' longitude East. It could be observed from its relative location that the SNNPRS is bordered by

kenya to the south, the Sudan Republic to the southwest, Gambela Region to the northwest and Oromiya Region to the northeast. The total land area of the regional state is 110,931.9 km square about 10% of FDRE (Awoke 2007).

3.2. Total population

Among 11 woreda tax payer the researcher was took 1 woreda as research area based on convenience random sampling and the respondents within each stratum selected proportionally. The total population size of the study is 1268 respondents 352 from A level tax payers 916 from B level tax payer and 7 departments of tax and revenue authority department. In these seven department there were 22 professionals and 8 sporting staffs and the total employees of the organization were 30 from the total employees was took 22 professionals purposeful for this research.

3.3. Sampling Techniques

The research work requires specific, manageable, attainable, relevant and timely information from its respondents. According to Gay (1981) the appropriate number of subjects to be creditable for a study depends upon the type of the research work involved. For instance, for descriptive survey research method, a sample a 10% of the population is considered to be a minimum for a larger population and for smaller population 20% may be required. In order together a more holistic perspective. The total sample size is 148 respondents 35 from “A” level tax payer and 91 from “B” level tax payer and from the total 30 employees of tax and revenue authority. The researcher selected 22 professionals purposeful for this research and the rationale to select 22 professional employees was they were the responsible groups for the success or failure of the organization than the sporting staff Annual report of kaffa zone tax and revenue authority, (2013)

3.4. Data sources

Relevant secondary data collected from different relevant bodies. Such as kafa zone tax and revenue authority and bonga town city administration tax and revenue authority so as to assess

the services quality and on services quality assuring tool. The secondary sources were from various books, journals, internet and organizational document or report. Such as data on tax characteristic from kaffa zone tax and revenue authority. Those assess the existing services conditions.

Primary data also collected though closed ended structured questionnaire from tax payers and collectors aimed to assess impact of services quality on taxation and structured and unstructured interview with tax and revenue authority employees and stakeholder has been applied. Specifically, structured interview was for tax collector and unstructured interview was for tax payers both of them were used to identify the characteristics of tax payers and collectors as far as reform tool and services quality is concerned on taxation .In addition, to minimize the effect of uncontrolled or extraneous variable on dependent variable. the managed in two ways, first, keeping them as constant for instance knowledge and experience, tax rule enforcement, tax law and culture are dependent variable while other are independent variable like accountable and responsibilities of tax collectors and payers on taxation.

3.5 Method of data collection

To collect data from primary and secondary sources, both qualitative and quantitative data collection method were used with the objective of checking the validity of information collected from different sources. In order to obtain relevant information for the study, the researcher used three instruments. These were document analysis, structured and unstructured interview and close ended questionnaires. The reason to use closed ended questionnaire was, firstly it is conclusive in nature as they are designed to create data that is easily quantifiable. Questions of this type are easy to code makes them particularly significance of survey's result. Furthermore, the information gained by closed ended questions allows to categorized respondents into groups based on the options they have selected. To sum up it allows you to get definite answer and move toward closing the scale. (Rick, 2013)

3.5.1 Questionnaires

Collecting data through questionnaires is the most common data collection method in descriptive study. Accordingly closed ended questionnaires were prepared and employed to all types of

respondents to collect data properly. The researcher used questionnaires to collect data on services quality in relation with quality improvement tool such as community score card adaption and application in selected research department of kaffa zone.

3.5.2 Interviews

Using an interview is the best way to have an accurate and thorough communication of ideas between researcher and respondents to gather information. The researcher has had control of the question order, the researcher can make sure that all the questions will be answered. In addition the researcher benefit from the spontaneity of the interview process. Interviewees do not always have luxury of going away and thinking about their responses or, even to some degree, censoring their responses. The researcher find that interviewees will blurt things out that they would never commit to on paper in the questionnaire. Thus, the purpose of the interview was to collect more information. Thus, both structured and unstructured interview schedule were conducted. Specifically, structured interview was to tax collectors and unstructured interview was to tax payers both of them were used to identify the characteristic of tax collectors and payers as far as services quality is concerned on the selected study department of kaffa zone. This is vital to validate of the findings.

Interview questions covers what is the current status of services deliver, factors that limits quality services, if there is existences of services evaluation system in respect to quality in kaffa zone tax and revenue authority, the requirement needed from community and other stakeholder to bring effective, efficiencies and quality services in kaffa zone tax and authority, how do we create accountable and responsible tax payers and collectors, whether new ways of doing things bring change in performance and quality services to satisfy interest of the customers or not.

3.5.3 Document review

In order to ensure the relevancy of collected data, the researcher reviewed different literature on quality services and community score card to taxation services. This includes different websites, government reports and different researches. The document which took about community score card was an interesting document since it includes all steps in its processes. The new document

prepared by World Bank in 2013. Its application or implementation enforces service providers to be accountable, transparent, make decisions with information, responsible for their actions, and enforce managers to participate with their customers in planning and evaluation processes. To sum up, it also indicates for us as a result of all the above activities that quality services can be ensured.

3.6 Data analysis and Interpretation

Data obtained from the survey were analyzed using both quantitative and qualitative data techniques. To analyze data obtained from the survey instrument, descriptive statistics were used, such as frequency and percentage, in a close analysis to look for possible patterns and logical inferences based on the relation weight of each response category. The qualitative data collected by interview was analyzed through qualitative methods of data analysis.

Generally, descriptive methods of analysis such as frequencies, tables, bar charts, pie charts, and percentages were applied to describe the current status of services delivered, factors that limit service quality, the requirements needed from the community and stakeholders to bring effective, efficient, and quality services through adaptation and application of the community score card in the Kaffa zone tax and revenue authority. The researcher also used SPSS (Statistical Package for Social Sciences)

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.1. Result of questionnaire

The preceding chapter presents some principle of research methodology and the adopted research method for study along with rationale. This chapter presents the result and analysis of finding for the adopted convenience descriptive mixed method designed in two sections the first section presents the result and analysis of finding for the quantitative future of mixed method. The first phase (quantitative) of the study is to know whether community score card powerful enough to bring quality of services numerical respondents feedback which is collected by using questionnaire is analyzed and interpreted in the section of the study the respondents were employees of tax and revenue authority of kaffa zone A ‘level tax payers, “B” level tax payers of the zone. In this analysis the respondents response to the question .they were asked regardless of their aspects with in the sector

4.1 position of employees in the organization

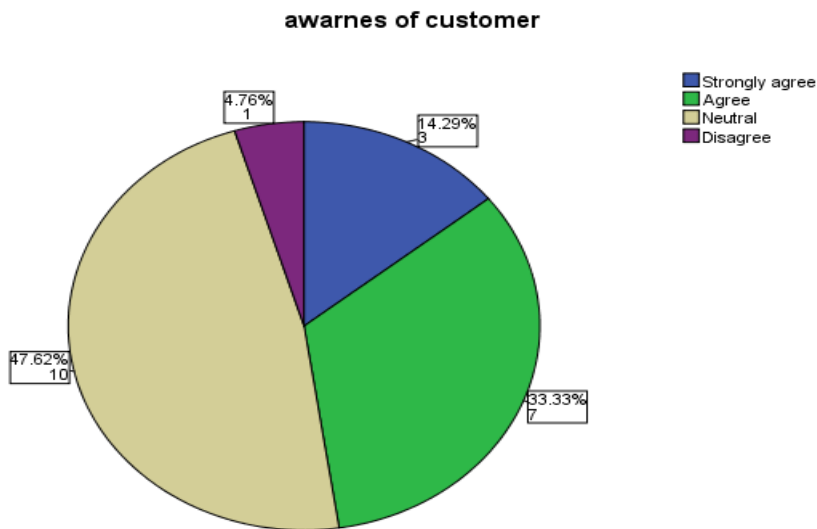
Table 4.1.Organizational position

No	Tapes of employees	Frequency	Percent
1	Manager	1	4.8
2	Core process leader	3	14.3
3	Tax collector	4	19
4	Accountant	3	14.3
5	Other	10	47.6

Source, survey, 2014

As the table 4.1 indicate 10(47.6%) which were the majority of respondents were employees other than directly related with tax collection follows by 4(19%) entire respondents were tax collector 3(14.3%) in the some numbers and percent's were core process leader and accountant respectively this tell us kaffa zone tax and revenue authority occupied by supporting staff than direct tax collectors

Figure 2. awareness of customers



Source, survey, 2014

As observed from the above pie chart regarding awareness of customers about tax and revenue authority services 1(4.6%) respondent disagree,3(14.29%) respondents strongly agree,7(33.33%) respondents (agree and 10(47.62%) respondents neutral.

This implies that most of tax payers aware about the services render by the organization even though it need awareness creation. So the to work hard regarding awareness creation

Table 4.2. Discussion mechanism with customers

NO	Description	Frequency	Percent
1	Strongly agree	3	14.3
2	Agree	6	28.6
3	Neutral	11	52.4
4	Disagree	1	4.8
Total		21	100

Source, survey, 2014

This data indicated regarding discussion mechanism between tax collector and tax payers here 3(14.3%) respondents of total respondents strongly agree, 6(28.6%) employees agree, 11(52.4%) respondents Said neutral, 1(4.8%) respondent was disagree

This tell us as the majority employees respond there were there is discussion mechanism between tax collectors and payer as we saw 11(52.4%) employees of total responds neutral follows 6(28.6%) employees of overall respondents agree so that there were discussion mechanism between tax payers and collectors.

4.3 Evaluation of customer increase both satisfaction and quality of services

No	Item	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Total
		F (%)	F (%)	F (%)	F (%)	F (%)	
1	Increase customer satisfaction	10(47.6)	7(33.3)	4(19)	-		21(100)
2	Increase services quality expected	8(38.1)	10(47.6)	3(14.3)	-	-	21(100)

Source, survey, 2014

As the table 4.3 shows, regarding evaluation of customers increase satisfaction of customers 10(47.6%) respondents of whole respondent respond strongly agree,7(33.3%) respondents Said agree,4(19%) respondents of total respondent respond neutral and regarding evaluation of customers increase quality of services 8(38.1%) respondent of entire respondent supposed strongly agree 10(47.6%) respondents of total respondent respond agree and 3(14.3%) respondents of totality respondent answered neutral This tell us as we have seen from the table surely evaluation of customers bring customers satisfaction and quality of services in services rendering organization

4.4. Group discussion and meeting are the best mechanism to exchanges information

NO	Description	Frequency	Percent
1	Strongly agree	12	57.1
2	Agree	5	23.8
3	Neutral	3	14.3
4	Disagree	-	-
5	Strongly disagree	1	4.8
Total		21	100

Source, survey, 2014

As we observed from table 4.4 organizational information exchanging mechanism of the organization were discussion and meeting answered of the respondents as follows 12(57.1%) respondents of whole respondents said strongly agree, 5(23.8%) respondents of total respondents responds agree, 3(14.3%) respondents of total respondents answered neutral and 1(4.8%) respondent answered strongly disagree. This indicates us as majority of respondents 57.1% entire respondents follow by 23.3% of entire respondents strongly agree and agree respectively this mean that there were discussion and meeting between services users and providers. When we

saw rest respondents 3(14.3%) respondents of sum respondents thought moderate and 1 (4.8%) respondent of total respondents Said that strongly disagree. It means that discussion and meeting mechanism were weathers limited or unsatisfactory for services providers.

Table 4.5. Customers punctuality in payment of tax

NO	Description	Frequency	Percent
1	Strongly agree	1	4.8
2	Agree	3	14.3
3	Neutral	15	71.4
4	Disagree	2	9.5
Total		21	100

Source, survey, 2014

As it shown form table 4.5 regarding customer punctuality in payment of tax 1(4.8%) respondent of sum respondent answered strongly agree, 3(14.3%) respondents of total respondents respond agree, 15(71.4%) respondents supposed moderate, and 2(9.5%) respondents of entire respondents respond disagree. This implies that as 15(71.4%) respondents of overall respondents Said moderate it means tax payers are reasonable in payments of tax again when we saw 2(9.5%) respondents' accounts 9.5% of total respondents respond disagree this tell us some tax payers were unfair in their payments of obligation.

Table 4.6.Reason for delays and/ or avoidance of taxation

NO	Description	Frequency	Percent
1	Lack of awareness	6	28.6
2	Carelessness	8	38.1
3	1 and 2	5	23.8
4	Other	2	9.5
Total		21	100

Source, survey, 2014

As the above table shows, regarding reason for delays and/ or avoidance of taxation 6(28.6%) employees of sum respondents supposed lack of awareness, 8(38.1%) employees of totality respondents responds carelessness, 5(23.8%) employees answered both lack of awareness and carelessness and the last 2(9.5%) employees of total respondents Saied other than those responds. This indicate that as 38.1% respondents of whole respondent tax payers are carelessness in their payment of obligation 28.6% respondent of total respondents also held that tax payers are carelessness in payment of tax, 23.8% respondent of total respondents report that tax payers were both lack awareness and careless this leads them for delays or avoidance of tax the final 9.5% respondents of entire respondents answered that other than lack of awareness and carelessness.

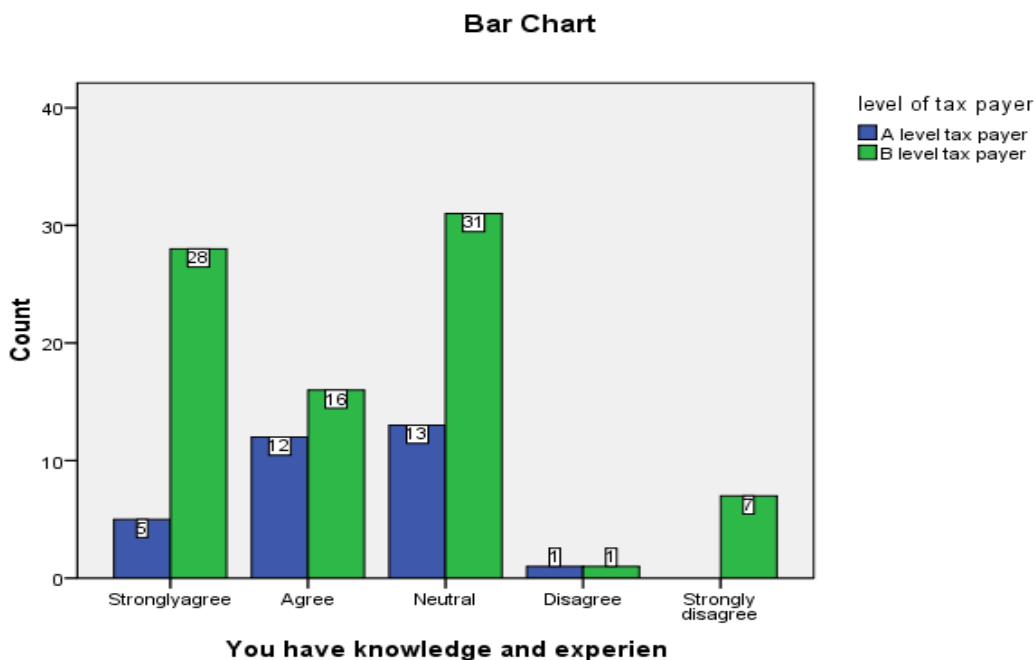
Table 4.7. Reason not giving money and time saving services

NO	Description	Frequency	Percent
1	Lack of computers	3	4.8
2	Lack of car	7	14.3
3	All	11	71.4
Total		21	100

Source, survey, 2014

As the table 4.7 indicate regarding to the question why not giving services that save cost and time of your customers 3(4.8%) employees of total respondent respond lack of computer make us. 7(14.3%) respondents of total respondents said lack of vehicles and the last 11 (71.4%) respondents of total respondents answered all of the above mentioned problem. This told us there was shortage of working material in the organization

Figure 3. knowledge and experience of customers about taxation.



Source, survey, 2014

As observed from the above graph regarding the question have you knowledge and experience about taxation 5(16.1%) respondents of total of 'A' level tax payer respond strongly agree,12 (38.7%) respondents of total respondents of level 'A' said agree,13(41%) respondents of total respondents of level 'A' answered moderate ,1(3.2%) respondent of total respondents of level 'A' said disagree the final 7(22.6%) respondent of total respondents said strongly disagree and 28 (33.7%) respondents of 'B' level tax payers said strongly agree,16 (19.3%) respondents of level 'B' said agree,31(37.3%) respondents of entire respondents of level 'B' answered moderate ,1(1.2%) respondent of total respondents supposed disagree and the last 7(8.4%) respondents of total respondent of 'B' level held strongly disagree.

This shows us as 38.7% of 'A' level respondents answered agree mean that we have knowledge about taxation followed by the some level 41% said we have moderate know how and 33.7% of level 'B' tax payer respond that strongly agree mean that we have well knowledge about our obligation to sum up 37.3% of this level said moderate. So when we generalized both level of tax payers had knowledge and experiences as far as taxation is concerned

Table 4.8.awariness creation before enforcement for taxation

No	Level of tax payers	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Total
		F (%)	F (%)	F (%)	F (%)	F (%)	100%
1	A	3(9.7)	7(22.6)	13(41.9)	5(16.1)	3(9.7)	31(100)
2	B	8(9.6)	23(27.7)	34(41)	13(15.7)	5(6)	83(100)

Source, survey, 2014

The above table 4.8 shows that, weather kaffa zone tax and revenue authority make awareness before enforcement for taxation level 'A' tax payers answered as follows 3(9.3%) respondents of total respondents strongly agree,7(22.6%) respondents total respondents agree,13(41.9%) respondents entire said moderate ,5(16%) respondents of total respondents reported disagree and

final 3(9.7%) respondents of total respondents strongly disagree again 'B' level tax payers answered as the following 8(9.6%) respondents of total respondents strongly agree, 23(27.7%) respondents of whole respondents agree,34(41%) respondents of total respondents said moderate,13 respondents which is 15.7% of total respondents disagree and the last 5 respondents is 6% of sum respondents said strongly disagree.

The respondent result implies that as 'A' level tax payers 41.9% of total respondent supposed the organization is moderate in creating awareness and 'B' level tax payers 41% of entire respondent answered the organization is moderate in awareness creation follows 22.7% from 'A' level and 27.7% from 'B' said agree this tell us there is awareness creation in the organization but it is not enough. In other views 16,1% of totality respondents disagree from 'A' level tax payer and 15.7% of overall respondents said disagree in addition to 9.7%of total respondents strongly disagree from 'A' and 6% of total respondents reported strongly disagree from 'B' level tax payers. This shows us the organization awareness creation is not much as expected. So the organization gives attention to awareness creation.

Table4.9.meeting and group discussion were the best communication mechanism between customer and tax and revenue authority

No	Level of tax payers	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Total
		F (%)	F (%)	F (%)	F (%)	F (%)	
1	A	15(48.4)	10(32.2)	5(16.1)	1(3.2)	0	31(100)
2	B	42(50.6)	15(18)	21(25.3)	4(4.8)	1(1.2)	83(100)

Source, survey, 2014

Regarding meeting and group discussion were the chosen communication mechanism between customers and tax and revenue authority the respond of the respondents were 15(48.4%) respondents from 'A' and 42(50.6%) respondents from 'B' said strongly agree followed by

10(32.2%) respondents of entire respondents from 'A' level and 15(18%) respondents of total respondents respond agree ,5(16.1%) respondents of overall respondents from 'A' level and 21(25.3%) respondents of total respondents answered were moderate whereas 1(3.2%) respondent of entire respondents from 'A' level and 4(4.8%) respondents of sum respondents from 'B' level respond disagree whereas 1(1.2%) respondent said strongly disagree.

This indicate to us since the majority of respondents 48.4% and 50.6% of whole respondents from 'A' and 'B' level respectively said strongly agree and 32.2% and 18% of total respondents from 'A' and 'B' level respond agree in addition 16.1% & 25.3% of total respondents from 'A' & 'B' answered moderate this implies really discussion & meeting were selected communication mechanism between tax payers & tax and revenue authority

Table 4.10.getting cost and time saving services

No	Level of tax payers	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Total
		F (%)	F (%)	F (%)	F (%)	F (%)	
1	A	1(3.2)	6(19.3)	14(45.1)	7(22.6)	3(9.7)	31(100)
2	B	9(10.8)	18(21.7)	28(33.7)	21(25.3)	7(8.4)	83(100)

Source, survey, 2014

The above table 4.10 shows regarding cost and time saving services the customers' respondents as follows 1(3.2%)& 9(10.8%) respondents of total respondents of level 'A' & 'B' respectively said strongly agree ,6(19.3%) and 18(21.7%) of total respondents level 'A' & 'B' respectively respond agree, 14(45.1%) and 28(33.7%) respondents of total respondents answered moderate,7(22.6%)& 21(25.3%) respondents of entire respondents of level ;A' & 'B' consecutively said disagree, 3(9.7%) and 7(8.4%) respondents of whole respondents of level 'A' & 'B' one after the other thought strongly disagree.

This indicates us the organization saw some drawback in rendering services which save cost and time of their customers as 45.1% & 33.7% of overall respondents of level 'A' & 'B' successively believed moderate, 22.6% & 25.3% of totality respondents of level 'A' & 'B' respectively supposed disagree and 9.7% & 8.4% of total respondents of level 'A' and 'B' respectively answered strongly disagree. This tells us organization was not render services that save cost and time of its customers

Table 4.11. major problem of tax and revenue authority

No	Level of tax payers	1. Not consider cost and time	2.No schedule to tax payment	1, and 2	Other	total
		F (%)	F (%)	F (%)	F (%)	
1	A	21(67.7)	0	4(12.9)	6(19.3)	31(100)
2	B	43(51.8)	4(4.8)	15(18)	21(25.3)	83(100)

Source, survey, 2014

Regarding the major problem of tax and revenue authority as we shows from table 4.12 respondents answer 21(67.7%) respondents from 'A' level & 43(51.8%) respondents from 'B' sum respondents respectively believed kaffa zone tax and authority cannot consider cost & time of its customer.4(4.8%) respondents of entire respondents from 'B' level tax payer supposed there was no schedule for tax payment.4(12.9%)& 15(18%) respondents of total respondents respectively answered the organization has have both problem mean not consider cost and time of its customers and there is no schedule for tax payment, the final 6 (19.3%)& 21(25.3%) of total respondents of level 'A' & 'B' correspondingly respond the organization has other than the mentioned problem.

These shows us the organization has not been giving which consider cost and time of their customers as 67.7% of level 'A' & 51.8% of level 'B' whole respondents held they were not consider our cost and time also 12.9% of 'A' level and 18% of 'B' level respond that there was

no schedule for payment of tax and consideration of cost & time of customers to sum up 19.3% of 'A' level & 25.3% of 'B' level said that there is other than the mentioned problem. This indicate us the tax system of the zone as well as the region and the country as a whole need farther investigation.

Table 4.12. Are you known why you pay tax

No	Level of tax payers	Yes	NO	Total
		F (%)	F (%)	F (%)
1	A	26 (83.9%)	5 (16.150)	31
2	B	77 (92.8%)	6 (7.2%)	83

Source, survey, 2014

As observed from the table 4.12, regarding question are you know why you pay tax 26(83.9%) respondents of entire respondents of 'A' level tax payers said yes while 5(16.1%) respondents of totality respondents respond no and 77(92.8%) respondents of total respondents of 'B' level tax payer reacted yes & 6(7.2%) respondents of whole respondents of the some level no

This implies to us the majority of tax payers know why the pay tax since 83.9% & 92.8% of total respondents 'A' level and 'B' level respectively answered yes

Table 4.13 .For what purpose the collected moneys uses for

No	Level of tax payers	Responsibility of citizens'	For development	For growth of nation	For defenses	Back bone for development	Creation of competent country	Total
		F (%)	F (%)	F (%)	F (%)	F (%)	F (%)	100%
1	A	3(11.5%)	2 (7.7%)	14(53.8%)	2(7.7%)	2(7.7%)	3(11.5%)	26(100)
2	B	13(16.9%)	4(5.2%)	54(70.1%)	2(2.6%)	3(3.95)	1(1.3%)	77(100)

Source, survey, 2014

As table 4.13 shows about for what purpose the collected money uses respondents responds as follows 3(11.5%) respondents of entire respondents of 'A' level said paying tax is responsibility of citizens 2(7.7%) respondents of whole respondents of level 'A' respond the collected money used for development, 14(53.8%) respondents of sum respondents of 'A' level tax payers answered the gathered money serves for growth of nations, 2(7.7%) respondents of total respondents of level 'A' said the collected money used for defenses, The other 2(7.7%) respondents of total respondents of level 'A' said the money were back bone for development the final respondent 3(11.5%) respondents of total respondents of level 'A' believed creation of competent country and 13(16.9%) respondent of overall respondents of 'B' level tax payer understood it is responsibility of citizens while 4(5.2%) respondents of totality respondents of level 'B' answered the collected money used for development purpose, 54(70.1%) respondents of total respondents of 'B' said serves for growth of the nation,2(2.6%) respondents total respondents of 'B' held for defenses ,3(3.9%) respondents of entire respondents of level 'B' said back bone for development and the final 1(1.3%) respondents of total respondents said creation of competent nation

This tell us both 'A' and 'B' level tax payers have had knowledge about what purpose the collected money serve for.

The preceding section has presented the result and analysis of finding for the quantitative of the study. This section then used the identified weather community score card tools is important to bring quality services in the organization qualitatively. To address this objective and to research question 4 & 5 interview were held with the head of department and 2 sub department head. These respondents were selected purposefully. Because it believed that they have had better knowledge about different quality focus tools and taxation. Thus the researcher interviewed on the issues related with weather using CSC in their organization increase quality of services and customer satisfaction. All of them without difference customer evaluation of services bring both quality services and customer satisfaction.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATION

5.1. Introduction

Main ideas of the finding are going to be concluded some possible intervention are forwarded and core points of the study summarized

5.2. Summary of Key Findings

Regarding to employees position in organization 47.6% of total respondents were employees rather than direct tax collectors .this mean that kaffa zone tax & revenue authority occupied by supporting staff than direct tax collectors as we saw from analysis part 47.6% of total respondents said moderate implies that most tax payers aware about the services rendering to them. Regarding evaluation of customer increase satisfaction of customer 47.6% of entire respondents agree and it also increase quality of services 38.1% of entire respondents supposed strongly agree this tell us surely evaluation of customer bring customer satisfaction and quality of services in organization and services rendering organization .since 14.3% sum respondents for the question meeting and discussion the best mechanism to exchange information said moderate and 4.8% of whole respondents answered strongly disagree .It mean that discussion and meeting mechanism were weather limited or unsatisfactory for service user or providers.

Concerning customer punctuality in payment of tax 71.1% is held moderate .This indicated for us tax payers were reason able in payments of their obligation. For the question why not give cost & time saving services 71.1% assumed lack of computer and vehicle. Mean that there is material shortage in organization. For the question meeting and group discussion were the chosen communication 48.4% & 50.6% of the whole respondents said from A & B level tax payers respectively said strongly agree. This implies us customers need discussion about taxation.

About getting cost & time saving services 45.1% & 33.7% of overall respondents of level 'A' & B 'Successively supposed disagree. This shows that the services render by organization were not cost & time saving .mean that the employees are not accountable & responsible for the

people who are serving for. About knowledge and experiences Entire respondents supposed disagree and the last 7 respondents which is 8.4% of total respondent of 'B' level held strongly disagree.

This shows us as 38.7% of 'A' level respondents answered agree mean that we have knowledge about taxation followed by the some level 41% said we have moderate know how and 33.7% of level 'B' tax payer respond that strongly agree mean that we have well knowledge about our obligation to sum up 37.3% of this level said moderate. So when we generalized both level of tax payers have had knowledge and experiences as far as taxation is concerned

Regarding the question for what purpose the collected money uses respondents responds as follows 11.5% of entire respondents of 'A' level said paying tax is responsibility of citizens, 7.7% of whole respondents of level 'A' respond the collected money used for development, 53.8% of sum respondents of 'A' level tax payers answered the gathered money serves for growth of nations, 7.7% of total respondents of level 'A' said the collected money used for defenses, 7.7% of total respondents of level 'A' said the money were back bone for development the final 11.5 % of total respondents of level 'A' believed creation of competent country and 16.9% of overall respondents of 'B' level tax payer understood it is responsibility of citizens while 5.2% of totality respondents of level 'B' answered the collected money used for development purpose, 70.1% of total respondents of 'B' said serves for growth of the nation, 2.6% total respondents of 'B' held for defenses , 3.95% of entire respondents of level 'B' said back bone for development and the final 3% of total respondents said creation of competent nation This tell us both 'A' and 'B' level tax payers have had knowledge about what purpose the collected money serve for.

5.3. Conclusion

- ♥ In Kaffa Zone Tax and Revenue Authority there is shortage of man power and the organization man power can not much with major activities.
- ♥ The Organization still Need awareness creation
- ♥ Services evaluation of customers increase quality services in kaffa zone tax and revenue authority particular and services rendering organization in general. This mean that the best method which enable customer to evaluate services is community score card.
- ♥ Meeting and group discussion are the best communication mechanism to exchange information in the organization.
- ♥ There is shortage of discussion between the organization and tax payers.
- ♥ There is working material shortage in the organization.
- ♥ Customers need discussion about taxation.
- ♥ The services given by Kaffa zone Tax and Revenue Authority is not time and cost saving.
- ♥ Tax payers have had both knowledge and experience as far as taxation is concerned
- ♥ Tax payers have had knowledge about what purpose the collected money serve for.

5.4. Recommendation

5.4.1. Creation of accountable and responsible employees.

The organization employees should be accountable and responsible for their customer .the best tools which forces employees to be accountable and responsible is CSC since the customer evaluate the services given for them, so that the organization should adapt and implement the new reform tool.

5.4.2. Discussion and meeting mechanism

The organization should apply discussion and meeting mechanism with their customers to make effective meeting and discussion CSC should be the best selected tool because CSC can bring together both services providers and users.

5.4.3. Creation of accountable and responsible customers.

The customer should be accountable and responsible for payment of their obligation since their tax serve for public good and services spending by government and these good and services consumed by themselves intern. Here also since CSC bring the two sides to gather it forces one body accountable for other.

5.4.4. Material problem of the organization.

It is had better for concerned body give attention to reduce material problem of the organization because in the organization where there is shortage of material difficult to give services specially quality services which people expect and the time need.

5.4.5. Implementation and adaptation of community score card (CSC) tool.

The organization should adapt and implement at CSC tool to bring services quality in their organization. Since in community score card the community participate in planning and evaluation process and also they are part of processing process. To sum up the community score card tool bring both tax collectors and payers so that, this friendly relationship itself positively affect quality services in particularly and work environment in generally. At the

end using community score card tool is significant to know interest of services users, providers and the concerned body.

5.4.6. Staff member classification.

The organization should minimize number of supporting staff and increase numbers of tax collectors. Because, when the number of tax collectors increase the number of customers serve by a person decrease, this intern affect services quality positively.

5.4.7. Awareness creation.

The organization should planed awareness creation program and implement it. Since, awareness predeceases any other activities and an activities does without awareness cannot yield good result and also, bring quality services in their organization

5.4.8. Facilitate discussion mechanism.

For organization had better to facilitate discussion mechanism as far as it satisfy the services users and providers by looking as it is one of the major activities of the organization. Discussion should need especially attention because of a number of reasons. Among them firstly, it is the educated and civilized way of communication and understanding one another interests, expectation, perception and the like.

5.4.9. Punctual in payment

The organization should make tax payer punctual in payment of their obligation by awareness creation, group discussion even by preparing written document. As everybody Know tax is the only revenue for government so as to expenditure for public goods and services.

5.4.10. Increasing customer accountability.

For organization had better to increase customer accountability regarding to taxation by creating awareness about tax regulation and at the sometime hearing them what they are

saying about tax and taxation and if it need reform discuses with concerned body and overcome the problem.

5.4.11. Time and cost saving services

The organization should render services that save time and cost of their customer and should accountable to their customer.

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APPENDIX

Appendix I: Questionnaires for respondents

Dear respondents, this questionnaire is prepared by sherif kedir as an instrument to conduct an academic research which entitled Using Community Score Card to Render Quality Service in Kaffa Zone Tax and Revenue Authority for the fulfillment of M.A Degree in public management from jimma university. The main objective of the research is to know whether community score card tool is powerful enough to bring quality service and social accountability in kaffa zone tax and revenue authority or not.

The information you will give is very important for successful accomplishment of this research. In addition, the information you give will be used for only academic research. Therefore, you are kindly requested and choice honestly among the given alternative without any uncertainty. Thanks you in advance for your cooperation.

Instruction

- 1) Do not write your name
- 2) Read the question careful before giving your response
- 3) Please circle your response kindly

➤ Questionnaire completed by employees of Kaffa zone tax and revenue authority.

1. What is your position in the organization?

- A) manager C) tax collection
B) Supervision D) other

2. Is your customer well aware about the services have given by organization?

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

3. Organization employees and customers have not discussion mechanism

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

4. Increase services quality expected as a result of applying community score card process in your organization

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

5. Increase customer satisfaction expected as a result of applying community score card process in your organization

- A) Strongly agree C) Neutral E) Strongly disagree
B) Agree D) Disagree

6. Group discussion and meeting are the best mechanism to exchange information with customer

- A) Strongly agree C) Neutral

B) Agree D) Disagree E) strongly disagree

7. Your Customers are punctual in paying their obligation or tax?

A) Strongly agree C) Neutral E) strongly disagree

B) Agree D) Disagree

8. Lack of awareness, lack of accountability and carelessness are the major reason why customers delay or avoid tax payment?

A) Strongly agree C) Neutral E) strongly disagree

B) Agree D) Disagree

9. Reason of not giving cost and time saving services were?

A) Lack of computer C) Shortage of building

B) Lack of vehicles D) All

➤ Questionnaire completed by “A” level tax payer

1. Regarding taxation, you have knowledge and experience about your payment of tax

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

2. Tax and revenue authority make awareness creation before enforcement to taxation

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

3. Is meeting and group discussion are the best communication mechanism between

Customers and tax and revenue authority

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

4. Tax and revenue authority rendering services which save cost and time of its customers

- A) Strongly agree C) Neutral E) strongly disagree
B) Agree D) Disagree

5. The major problem of tax and revenue authority?

1. They cannot consider cost and time of customer

2. There is no sited schedule to payment

3. 1 & 2

4. Other

6. Are you known why you pay tax?

A) Yes

B) No

7. If you answer for question number 6 yes list for what reason you are paying for?

1. Infrastructure

4. Salary of government employees

2. Since it is responsibility of citizens

5. Security expenditure

3. Development purpose

6. Development of urban and rural area

7. To build good government in the country

➤ Questionnaire completed by “B” level tax payer

1. Regarding your obligation, you have knowledge and experience about your payment of tax

A) Strongly agree

C) Neutral

E) strongly disagree

B) Agree

D) Disagree

2. Tax and revenue authority make awareness creation before enforcement to taxation

A) Strongly agree

C) Neutral

E) strongly disagree

B) Agree

D) Disagree

3. Meeting and group discussion are the best communication mechanism between Customers and tax and revenue authority

A) Strongly agree

C) Neutral

E) strongly disagree

B) Agree

D) Disagree

4. Tax and revenue authority rendering services which save cost and time of its customers
- A) Strongly agree C) Neutral E) strongly disagree
- B) Agree D) Disagree
5. The major problem of tax and revenue authority
- 1) They cannot consider cost and time of customer
- 2) There is no sited schedule to payment
- 3) 1 &2
- 4) Other
6. Are you know why you pay tax?
- 1) Yes
- 2) No
7. If your answer for question number 6 yes for what you are paying for?
1. Infrastructure
2. Since it is re responsibility of citizens
3. Development
4. Salary of government employees
5. Security expenditure
6. Development of urban and rural area
7. To build good government in the country

Appendix II: Interview Questions

1. What is the current status of services deliver in kafa zone tax and revenue authority?
2. What factor limits quality services in kafa zone tax and revenue authority?
3. How do you evaluate the existing tax and revenue authority services in respect to quality?
4. What needed from community and other stakeholder to bring effective, efficient and quality services in your organization?
5. How do we create accountable and responsible tax payer as well as collector?
6. Is new ways of doing things will bring change in performance and quality to satisfy interest of your customers?