

JIMMA UNIVERSITY
COLLEGE OF LAW AND GOVERNANCE
DEPARTMENT OF CIVICS AND ETHICS



**ASSESSING PRACTICES AND CHALLENGES OF SERVICE
DELIVERY IN MIZAN TOWN FINANCE AND REVENUE
OFFICE**

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the Requirements for Master Degree in Civics and Ethics**

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Abbreviation

FDRE – Federal Democratic Republic of Ethiopia

EU – European Union

PAR – Public Administration Reform

PSRC – Public Sector Research Center

Abstract

This study attempted to assess the practice and challenges of service delivery of finance and revenue office Mizan town in Bench-Sheko zone. Data was collected through questioning 49 finance and revenue office experts, and 50 service users in the office. In addition, interview were employed for 4 finance and revenue office heads and 2 civil service heads. The result showed the finance and revenue office experts have interest in working place. While all employees have no labour discipline in the office because of sense of ethnicity, depend on the leaders and lack of awareness. Additionally, there was no cooperation and harmony among the staffs. Regardless of challenges on the practices of service delivery includes lack of timely training, work burden, shortage of the use of technology, lack of top management support and lack of career structure. It revealed that the service user's dissatisfied in the service of the office because leaders have less responsible to measure action and decision, corruption, giving long appointment, repeated meeting, lack of punctuality, and most experts fearing to give direction. Therefore, to improve the service delivery practices of the administration should take measurements that break rule and regulation is required attention of them.

Key words:- Service delivery, Finance and Revenue, Good governance.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Service is generally an activity undertaken to meet social needs. Public service particularly refers to those activities of government institutions aimed at satisfying the needs which insures the well-being of society as well as enforcing laws, regulations and directives of government and it also implies the systematic arrangement of activities in service giving institutions with aim of fulfilling the needs and the expectation of service users and other stakeholders with optimum use of resources (Service Policy, 2002).

The developing world is being transformed from a world of rural villages into world of cities and towns. By 2020, it is projected that more than half of the population of developing countries will be urban. Urban population growth has been fuelled by prospects of higher income that has been largely realized. Yet cities do not deliver a better quality of service to the extent they could. Despite the relatively higher income of urban population, the quality of general services in most cities is poor. Some of the reasons for this are influx of people from rural to urban, corruption in the system of service delivery, lack of capacity for automation and lack of skilled staffs in system (World Bank, 2006).

Many customers of public services are involuntarily customers in relation to specific obligation such as tax payments and prison services. That means they do not have authority to negotiate the price or quality of service when applying for services because generally the law forbids (Homburg, 2008). When the right to ascertain public service is recognized, public sectors have an absolute right to delivery though it is different at each country. This is because government organizations have a legal duty to ensure the delivery of particular services. These Government organizations can seldom refuse delivery of services and goods they offer in individual or special cases (World Bank, 2005).

According to Sigma (2017), service delivery has been broadly defined as “all contacts with the public administration during which customers, i.e., citizens, residents and enterprises (hereafter referred to collectively as citizens) seek data, handle their affairs or pay taxes. In this context,

orientation towards citizens needs to be understood as encompassing all contacts and all tasks performed by the public administration that affect citizens. This broad definition encompasses not only contacts between the public administration and customers, but also the rules regulating those contacts (i.e. the administrative procedures)”.

The service delivery of finance and revenue office in Ethiopia has faced many challenges. According to Yosef (2011) and Zerihun (2014), lack of cooperation from staff, inadequate staff training and development, lack of enthusiasms and interest, lack of top management support, lack of motivation and communication of the vision and inadequate commitment to reform, lack of visionary leadership, and unclear accountability relationship between public service providers were the main challenges.

Mizan town administration has been implementing the Business Process Reengineering for the last seven years (Mizan town administration civil service office, 2021). Besides, the financial office is attempting to provide services in accordance with the perceived standards set in their respective citizens’ charter documents. However, it is observed that lack of transparency, responsiveness and effective accountability is one of the most important problems. The service delivery requires fundamental change involving both institutional and cultural changes. Therefore, this study is tried to assess the practice and challenges of service delivery in finance and revenue office.

1.2 Statement of the Problem

The service deliver is a proper service by a government or other organization to those who need or demand them. But the problem of service delivery is of paramount in Ethiopia too; at present day. By this many factors that affect service delivery in our country finance and recent office particularly in Mizan town. This hinders service user not good service from the office.

Serving the public interest is the civil servant and public officials expected to maintain and strengthen the public trust and confidence in government by demonstrating the highest standards professional competence, efficiency and effectiveness, upholding the constitution and the law, and seeking to advance the public good at all times.

Like many developing countries, public service delivery in Ethiopia suffers from weak capacity of public agencies and lack of effective transparency, responsiveness and accountability systems. Direct accountability of service providers to citizens is at the infant stage while the long route is characterized by top-down, slow bureaucratic processes that do not result in effective transparency, responsiveness and accountability. Nor are there sufficient exit mechanisms for citizens, since public service deliveries are under the monopoly of public agencies.

In Ethiopia the government has carried out various civil service reforms like expenditure control and management, Human Resource Management, service Delivery, Top Management systems, and Ethics to increase the quality of service delivery. Regarding Ethiopia some rapid assessment is done in the urban center service delivery, one of problematic areas was found to be the public organization. Even though there were some reforms in the service delivery process, the service delivery still has limitation. Like lack of service automation, participation of the public and attitudinal problems of workers had been stated (Solomon, 2005).

According to Benjamin (2012), public service organizations exist to provide services to the citizens, the private sector and other institutions. It is a well-known fact that service delivery by public service organizations is inundated with several challenges. Mohammed et al (2010), cited in Benjamin (2012), stated that public service organizations agree that customer service is one of the most important vital factors that contribute to the establishment of reputation and credibility among the public. They also argued that the public-complaint of long queues, poor service delivery and insufficient physical facilities might affect the image and level of service quality in the public sector. Despite the efforts made by the government of Ethiopian, the service delivery and grievance handling system of most of the public service organizations are not in a position to fully satisfy large number of service users. Problems have been observed in delivering services to the public in a manner that is satisfying service users. According to Yoseph (2011), one of the major problems in the civil service institutions of Ethiopia was low service delivery systems which could lead to low efficiency of service delivery.

Moreover, as far as the researchers' knowledge is concerned, there is some study so far conducted to assess the practice and challenges of service delivery of finance and revenue office. Therefore, conducting this study is necessary to fill service delivery gap within the finance and

revenue office in Mizan-Aman town. The findings of the study will be used to inform the town administration and policy makers to undertake further improvements and adjustments regarding service delivery. Therefore, this study was assessed the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone.

1.3 Research Questions

The following research questions will guide the study.

1. What is the current situation of service delivery in finance and revenue office?
2. What are the major challenges that affectsin the service delivery process of finance and revenue office?
3. What measures should be taken to solve the effect of service delivery in finance and revenue office?

1.4 Objectives of the Study

1.4.1 General objective

The general objective of this study was to assess the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone.

1.4.2 Specific objectives

The specific objectives are:

- To assess the current service delivery in finance and revenue office.
- To identify major challenges that affects in the service delivery process of finance and revenue office.
- To assess and measure to the problems of service delivery in finance and revenue office.

1.5 Scope of the Study

This study will be confined in its scope to Mizan town administration focusing with finance and revenues office because these two offices will give services for a large number of people. Additionally the study will bealso delimited only to assess the practice and challenges of service

delivery. So to this effect the study delimited finance and revenue heads and officials, civil servant officials, and service users as population of the study.

1.6 Limitation of the Study

To conduct research activity, many factors are played part in limiting this study. Some of them are lack of source of information, shortage of money, lack of time, afraid to exchange of idea, lack of knowledge, etc the main constraints.

1.7 Significance of the Study

This research may helpful to provide a better understanding about the practice and challenges of service delivery in finance and revenue office the case of study area. It indicates the current view and problems related with service delivery as well as providing good information about attitude of service users for Mizan town administration. Finally, it may encourage other researchers who have an interest in the related problems can use this research as reference material for further studies.

1.8 Operational Definition

Service:- is generally an activity undertaken to meet social needs.

Public service:- refers to those activities of government institutions aimed at satisfying the needs which insures the well-being of society as well as enforcing laws, regulations and directives of government and it also implies the systematic arrangement of activities in service giving institutions with aim of fulfilling the needs and the expectation of service users and other stakeholders with optimum use of resources.

Service delivery:- refers to the systematic arrangement of activities in service giving institutions with the aim of fulfilling the needs and expectations of service users and other stakeholders with optimum use of resource.

Good governance:- is the foundation on which a society is built and thus it is an essential precondition for the development of a given country particularly developing ones.

1.9 Organization of the study

The study is organized five chapters in such a way that flow of the research report is maintained. The first chapter consisted of background of the study, the statement problems, research question, objective of the study such as general and specific objective, scope of the study, limitation of the study, significance of the study, operational definitions and organization of the study. The second chapter consisted of review of related literature.

The third chapter of the study is focused on the source and type of data used to carry out the investigation. The fourth chapter dealt with gathering of information to carry out the investigation is conducted; finance and revenue experts, service users, finance and revenue office heads and civil servant heads are involved in the sample. The final chapter dealt with conclusions and recommendations.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Concepts of Service Delivery in Public Service Office

2.1.1 Definition of Service Delivery

Service delivery basically refers to the systematic arrangement of activities in service giving institutions with the aim of fulfilling the needs and expectations of service users and other stakeholders with optimum use of resource (Saddler, 2001).

Public service is those activities of government institution aimed to satisfy the needs of society cited as EFDRE civil service reform (2007). Service delivery is good activities from office worker to give service user to get service cited as IBO (2007). Mc Lennan (2009) stated that “Service delivery is commonly understood to mean the provision of goods or services by a government or other organizations to those who need or demand them.” Such delivery of service by whoever is constitutionally responsible takes into consideration numerous social factors. This includes evenly rearrangement and reallocation of resources, social equality and improvement of peoples living condition and stimulating economic to ensure service provision sustainability. Service delivery refers to continuous process whereby accessible and affordable services are substantially and impartially provided by public sector institutions as well as the private sector to people.

Service quality initiative reflects a general acceptance of the importance of responsive and efficient government to economic and social progress, within a general context of budgetary constraints, they being promoted by governments of various political persuasions. Service quality initiatives are not necessarily part of smaller government initiatives, although they may be when competition in service delivery is introduced. They are also consistent with an ongoing role for the public sector and with defending and instilling confidence in the public sector (OECD, 1996).

In realm of delivering state services to the public, good governance reform advance human rights when they improves the states capacity to fulfill its responsibility and to provide public good that

are essential for protection of a number of human rights such as to education, health and food (Human rights council panel, 2013).

Public institutions will foster good governance to the extent that they ensure effective, equitable, honest, policies and implementation and access to mutual access within government (Paul, and Samuel, 1995).

Good governance is the foundation on which a society is built and thus it is an essential precondition for the development of a given country particularly developing ones (Rahaman and MM, n.d). Good governance promotes accountability, transparency, participation, efficiency, effectiveness, equitability and rule of law in public institutions at all levels. It also allows for sound and efficient management of human, natural, economic and financial resources for equitable and sustainable development. Moreover, under good governance there are clear decision making procedures at the level public authorities, civil society participation in decision making process and the ability enforce rights and obligations through legal mechanisms (Morita and Zaelke, 2007).

2.1.2 Historical Perspective on Public Service Reform Impact on Service Delivery

In Sub-Saharan Africa (SSA), as in other regions of the world, public service reform (PSR) has evolved over time. In a general perspective, there have been three waves of PSR in the region. In other words, some countries still have a pronounced element of the first and/or second wave while moving in to the third wave in their reform programs (Kiragu 2002). In this perspective, nevertheless, it may be generalized that:

- The first wave covered the decade of mid-1980s to mid-1990s. This has been aptly described as the structural reform wave.
- The second wave was dominant in the late 1990s. Its dominant trait is capacity building.
- The third wave started in about 2000, with the particular objective to underline improved service delivery.

According to Kiragu (2002), the impetus for this first wave of PSR in the region, as was the case in other developing countries, emerged from the macroeconomic and fiscal reforms that were

embedded in structural adjustment programs (SAPs) sponsored by the World Bank and the IMF. Public service reform then sought to make government affordable and lean through cost reduction and containment measures, especially by way of rationalizing the machinery of government, divesting non-core operations, retrenching redundant staff, removing ghost workers from the payroll, freezing employment and adopting measures to control the wage bill and other personnel-based expenditures. However, according to DAS (1998), it is clear that the structural PSRPs failed to impact positively on service delivery because, firstly, the program's strategies and interventions generally had little or no direct link to improvements in services. Secondly, some of the interventions, such as the freeze in recruitment, directly undermined capacity building for service delivery.

2.1.3 Institutional Capacity for Implementing Service Delivery Reform

According to Kiragu (2002), in the mid-1990s, there was a remarkable shift to a broader definition of what capacity building entailed which was accompanied by new initiatives in the context of PSRPs. One such initiative was the UNDP and World Bank-led donors. "Partnership for capacity building" was the conceptual underpinning for the initiatives to shift PSRPs. Focus from cost reduction and cost containment (structural) orientation saw that weak capacity was the root problem in the poor delivery of public services. The key interventions in this second wave of PSRPs included: enhancing staff skills, improving management systems and structures, restoring incentives and improving pay and improving the work environment. However, the capacity building-oriented PSRPs did not have any perceptible impact in service delivery in the SSA countries. Consequently, morale and discipline in the public service remained low, and unethical conduct in ways of bribery and corruption were on the rise. In the circumstances, service delivery continued to deteriorate in most developing countries throughout the 1990s. Recognizing this trend is at the heart of the recent and ongoing initiatives to design the third wave of PSRPs (ibid 2002).

Building institutional capacity is one of the remarkable points in implementing the civil service reform in general and service deliver reform programs in particular. Among others, it includes commitment of leadership, accountability, transparency and human resource management (Jreisat, 2002; Horton, 1999; Minogue, 1998 cited in Etefa 2006: 24). In relation to this, the US

government focused more clearly on results that would follow four basic elements: (1) a clear strategy to transform broad goals into specific objectives; (2) measurement of an agency's success in meeting these objectives; (3) broad grants of discretion to managers to design delivery systems to maximize the chances of success and (4) a new system for rewarding managers who perform well.

The United Nations (2002) asserted that good governance has eight major characteristics: participatory, consensus-oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. Similarly, the World Bank (1996) clearly stated that the questions of honesty and ethical behavior have become a major concern for government everywhere; in turn, these produce a concern with transparency. More generally, ideas of good governance incorporate democratic and participative values, which give greater weight to accountability than efficiency, while recognizing that citizens want government to be an efficient tool. In developing countries, corruption has been a major issue for some time, and there is growing recognition of the costs of corruption to effective and legitimate government.

Commitment of the leadership is the most decisive factor for the implementation of CSR in general and SDR in particular. One of the most important in any reform environment is the political commitment. For example, in Tanzania, both the government and the population recognized the reform as imposed from outside and so the reform has failed to obtain foreign support. By contrast, Ghana's sense of commitment was reinforced by the fact that its economic program was accepted by the international institutions and opened the way for resource inflows (Tsikata 2003, cited in Etefa 2006: 26).

The work relationship between the political appointees and civil servants affects SDR. Many scholars believe that the smooth relationship between political appointees and civil servants enhances the implementation of SDR. In the United States for example, there are too many political appointees in lower and middle management position, which create roadblocks to the career paths of civil servants and often frustrates effective management. Government needs truly effective political appointees to guide and shape policy. It needs strong and effective civil servants to translate that policy into action. It needs an effective and smooth connection between them to do the above in relation to providing satisfactory public services (Hatry 1983). As the

British House of Commons Public Administration Select Committee put it in a recent report: “The civil service cannot be frozen in a mould appropriate to one particular era, but must instead constantly change and reform if it is to meet the changing demands of government... an elegance in relation to process needs to be matched by a robust commitment to attaining effective outcomes” (Stephenson 2003: 4). According to Stephenson (2003: 5), it is clear that 30 years of reform have had a radical and transforming impact on the UK civil service. A government paper “Developing 21st century skills” published in March 2001 summarized the changes over the last 30 years as moving from organization-centered towards citizen-centered, status quo oriented towards change oriented, process-oriented towards results-oriented and monopolistic towards competitive.

2.1.4 Good Governance and Service Delivery in Ethiopia

Ethiopia is part of Africa, treating our history separates from other African countries and makes the subject relevant to our case. After the several movements, uprising, resistances and bloodshed wars by peoples and parties is in the past. In Ethiopia good governance come in to practices and drafted under the Federal democratic Republic of Ethiopia (FDRE) constitution. This constitution protects human and democratic right of the people. It guarantees the right of nation and nationalities through self-determination. It also ensures gender equality, decentralized power to the various regions of the country and established a federal government (Kassaye, 2001).

Without good governance the benefit of most reforms in developing country like Ethiopia, will not be reached to the poor and the funds allocate for various developmental issues will not be used effectively. On other hand, bad governance stifles and impedes development. In those countries where there are lack of accountability, transparency, responsiveness and etc. the development of country is inevitably suffers (Graham, 2003).

It is very difficult to thing effective management of a countries social and economic resources in a manner that is transparent, accountability and equitable without the existence of good governance. A weak governance system compromise the delivery of service and benefits to those who make them most (Abdellatif, 2003).

Currently the government is strongly working to ensure efficiency, effectiveness, transparency and accountability at all the levels. Moreover, it has planned to achieve and strengthen all inclusive capacity building initiatives, strengthen good governance and address the bottle necks in an effort to implement good governance particularly in the urban areas (Melu, 2010).

The following good governance principles contribute to better service delivery:-

Rule of Law: it described as intrinsic value that denotes that the authority of the government and that of the state can only be legally exercised within the parameters of appropriate laws and set procedures. In addition states in democracy the ‘hall mark’ of abide by the rule of law considered and encourage division of authority that circumvent un due influence (Shivute, 2008).

Public Participation: it promotes “the principle of Ubuntu, a collective consciousness that involves notions such as universal brother hood and sharing” (Prinsloo, 2000). This in simple term is a social view of cohesion. The principles of Ubuntu means public service should contribute to the well-being of all the people. Public officials should focus on needs and aspirations of the citizens. Similarly, governance practices should be people centered to ensure equitably sharing of public resources and effective service delivery. Sharing, in this sense implies participation which brings society to gather and identifies itself with what is being done collectively. In essence, participation of citizens in governance affairs augments service delivery especially at sub national levels.

Transparency: public administration literature review revealed that transparency in government institutions is accepted as one of the fundamental features of good governance. When people properly informed and able to see what public officials are doing they can articulately interact with their state institutions to build up dialogue on social and economic issues in society (Pope, 2007:116). In order to realize transparence in public service, good institutional arrangements are needed, openness, and honesty should be promoted and functional measures of internal and external control must be instituted correctly applied. Furthermore, effective information and technologies sharing and usage at all levels of public service are regarded as imperative toward realizing transparence. Consequently, the above leads to improved services delivery to the people and support functional democracy. Transparence among public institutions ensures information accessible to citizens. This provides an opportunity for them to demand accountability for public official action (Ladi, 2008:29).

It implies openness of the activity government officials and institution to the public. This done by public meeting, press and people are able to get information about what decisions are being made, by whom and why.

Accountability: it is the pillar of democracy and good governance that compels the state, private sector and civil society to focus on results, seek clear objectives, develop effective strategies and monitor and report performance (Cheema, 2007:32).

It implies the government officials and experts are answerable to the decision and acts they took. Officials must make decisions and performs their duties according the will and wish of the people, not for themselves.

Decentralization: decentralization as both a concept and policy has recently emerged as a highly popular strategy for improving public service efficiency, responsiveness and accountability in developing world. Decentralization facilitates the performance of specialized functional tasks by utilizing local resources and services. Bringing services closer to the people prevents system over load and service disruption because decisions pertaining governance and service delivery are sub national levels (Nyiri, 2000:6).

Effectiveness and Efficiency: effectiveness refers to the success or otherwise the rate of achieving objectives. It concerns with performance out puts regardless of the amount of resources used. Effectiveness related to goal achievement. However, the central question in this regard is whether goals and objectives have been achieved within the limitation of allocated resource? The issue of scarce resources and the manner they are managed to meet the needs and aspirations of the people is central to governance and service delivery (Jones, 1996:10).

Efficiency refers to the relationship between the cost and expedience of transforming inputs in to out puts. The cost of quality of the management process is a major consideration (Bekker, 2005).

Continuous improvement: provide service delivery which is based on evidence and reflect current best practice using of service production system. It is committed to continuous improvement through evaluating current practice services and listening to client feedback. Staff is committed to maintaining their service delivery professional knowledge and is supported to so (Waish, 2006).

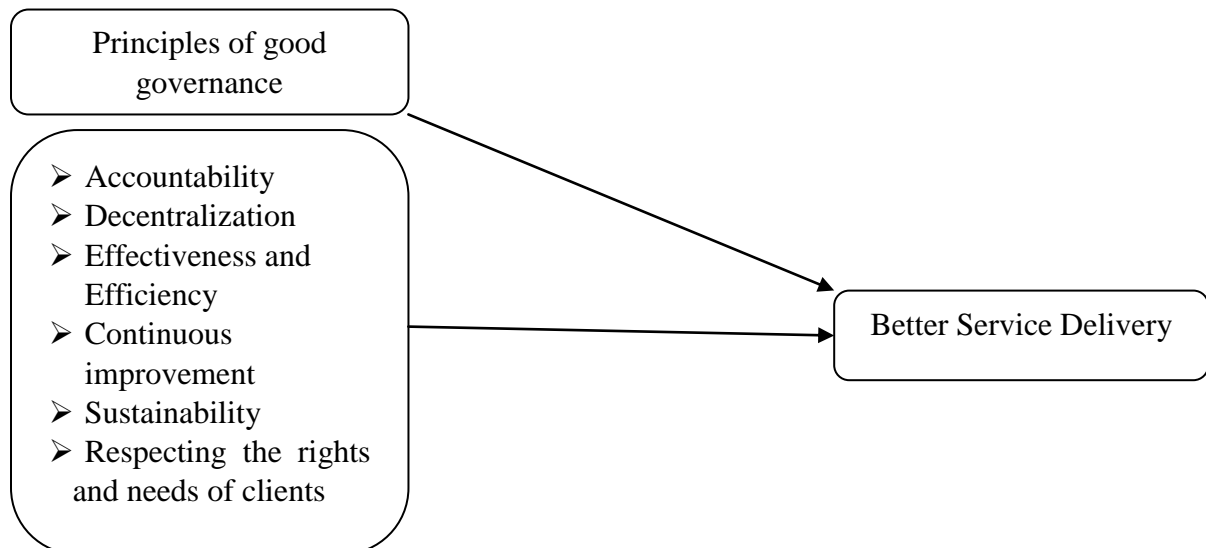
Sustainability: it is a service should be affordable and consistent over time.

Respecting the rights and needs of clients: the aim to support individual to service delivery achieve their maximum potential as member of the community. Respect the culture of all people accessing the service providers on a needs basis. Clients with higher priority needs are given priority providers, additional support to access services to vulnerable people.

2.2 Conceptual Framework

So as to narrow down the main focus of the study and draw a strategy to the topic a conceptual framework is presented below. The conceptual framework indicates the crucial process, which is useful to show the direction of the study. The conceptual framework shows good governance principles contribute to better service delivery preceding discussions and the six different independent variables interrelationship with the dependent variable. Hence, the correlation and impact level is evaluated with the six principles of the good governance namely, Accountability, Decentralization, Effectiveness and Efficiency, Continuous improvement, Sustainability, and Respecting the rights and needs of clients. The overall principles of good governance is assessed by overall service delivery.

Figure 2.1: The Conceptual Framework



2.3 Theoretical Framework

2.3.1 Over View of Service Delivery in Public Sector

Public sector services are responsible and accountable to citizens and communities as well as to its customers. Several researchers have dealt with service quality in public services (Wisniewski and Donnelly, 1996; Rowley, 1998; Wisniewski, 2001; Brysland and Curry, 2001).

According to Gowan, Seymour, Ibarreche and Lackey (2001) service provision is more complex in the public sector because it is not simply a matter of meeting expressed needs, but of finding out unexpressed needs, setting priorities, allocating resources and publicly justifying and accounting for what has been done. In addition to this (Caron and Giauque, 2006) pointed out that public sector employees are currently confronted with new professional challenges arising from the introduction of new principles and tools inspired by the shift to new public management.

Furthermore, Service quality practice in public sector, according to Tiecher *et al.* (2002), is slow and is further exacerbated by difficulties in measuring outcomes, greater scrutiny from the public and press, a lack of freedom to account in arbitrary fashion and requirements for decision making to be based on law. Moreover, as Gowan *et al* (2001) thought, public sector organizations are inherently constrained in delivering quality service to customers and this is further made worse by systems, structures and processes which by all intents and purposes impediments to ensure accountability, transparency and efficiency.

Public institutions and non-profit organizations provide services that cannot be attained anywhere and customers could not go elsewhere due to the absence of alternatives. Therefore, public sectors should have a stress on the principles of equity and fairness in service administration as customers' seldom have the chance of alternative competitive suppliers. To become truly a customer centered, public sectors needs first and foremost to gear their culture towards serving the customers.

According to the Public Sector Research Center (PSRC,2007), citizens today are more aware of their rights, have better access to information on public service and consequently have higher expectations of service level. They also expect positive customer experience and better returns on the taxes they pay. Hence, the issue of providing effective and efficient service delivery is not

only the concern of private business organizations but also the concern of public institutions. So as to accomplish the needs of customers, public institutions have continuously undertaken several reforms.

Likewise, service provision for the public in Ethiopia had been undergone through different stages. According to FDRE public service delivery and reform program (2001), the public sector in the Ethiopian context has a long tradition and experience of serving various governments. However, so far they were given little attention to the service delivery. As a result of this, the public service delivery system is characterized by so many problems such as lack of access and inequity in provision of service; poor quality in provision of service; citizen solidification in the service delivery system; lack of qualified and skilled manpower; lack of effectiveness and efficiency in operation public institutions; and poor and delayed prioritization and decision making mechanisms.

To overthrow such challenges, the Ethiopian civil service undertook a reform in 1996. This reform, according to the FDRE public service delivery and reform program (2001) highlighted a number of deficiencies in terms of effectiveness, efficiency, accountability and transparency. In order to minimize such challenges and problems, the government designed a new civil service reform program with the aim of developing fair, transparent, efficient and ethical civil service through reforms, systems development and training.

2.3.2 Public Service Delivery Reform in Ethiopia

According to Paulos (2001: 13), the program is under the Office of the Prime Minister and is designed to improve the quality of service provided by public sector employees and includes the establishment of a complaint-handling mechanism. The program, by the year 2000/1, would have made civil service institutions follow an appropriate and improved system of service delivery so as to give service to the public in an effective, efficient, transparent and impartial manner; the employees of the civil service institutions have the responsibility and obligation to provide quality services to the public fairly, equitably, honestly, efficiently and effectively.

The federal government has enacted policies, directions and strategies for the execution of reform programs. Among the policies designed, the first one is the adoption of Service delivery

policy by FDRE in 2001. According to the FDRE public service delivery policy (2001:5), the major policy directions of service delivery are:

- Formulation of mission statements
- Promoting positive attitude towards serving the public
- Defining eligibility (defining what is expected from clients)
- Facilitating easy access (one stop shop)
- Coordinating related services
- Establishing complaint handling mechanism
- Promoting transparency
- Providing adequate information
- Setting service standards
- Consulting with service users and
- Providing cost effective services

To this effect, the federal civil service institutions and the regional states have started implementing SDR immediately (BCB for the ANRS 2005: 23).

The cornerstone of implementing the reforms and improvements made in service delivery lies in changing the attitudes and behaviors of all civil servants towards their clients and stakeholders. Various tools will be used to achieve this transformation. These tools include the development of strategic, operational and action plans; the introduction of result-oriented performance appraisal system, the conducting of BPR and QW measures and institutionalization of monitoring and evaluation systems to measure the attainment of targeted organizational objectives and their respective performance or service delivery indicators. However, in order to be able to assess whether organizations are in fact improving their performance, appropriate service delivery indicators and standards must be developed first (CSRP office survey 2007: 1).

Assessment and evaluation in the research process can be misinterpreted by lack of agreed criteria for judging policy consequences. This reflects wider problems in the evaluation of organizational performance. There are many dimensions of success or failure, and many stakeholder groups who place different weights on these dimensions. For example, service users may pay primary attention to service quality and quantity, staff in public organizations may be more concerned with how a service is provided (including their own working conditions) than with what is provided, and taxpayers are likely to place as much emphasis on cost as on effectiveness (Boyne et al 2003: 14). A variety of methods can be used, first to assess reforms against the goals of policymakers, second for evaluators to use their own criteria to judge the success or failure of public management reforms and thirdly developing evaluative criteria by relevant stakeholders.

However, the country's human resources and the system itself are central reasons for the increasing widespread perceptions of the general public that government agencies have difficulty in delivering service to the public in a timely and cost-efficient manner. The country's workers and managers' work within a system that fails to take further advantages of their abilities, fails to enhance those abilities through appropriate training, and fails to reorganize and reward their contributions. A common complaint of many public employees is the demoralization they experience because of lack of appropriate measures or consequences for the small group of workers who failed to put their full effort in their jobs and a corresponding recognition for those who "go extra mile" (CSRP office survey 2006). Etefa (2006: 39) underlined that, in Ethiopia, the political commitment to reform is often criticized as inadequate; since many institutions are lacking visionary leadership; organizations are operating under very poor conditions; the staff in many organizations are not consulted and motivated when they should be, clients' interests are not consulted; and the accountability relationship between government and public service providers has not been clarified.

2.3.3 Exploring Alternative Service Delivery Mechanism

As indicated in the above theoretical framework, especially in the NPM sub-topic, NPM is a dynamic approach adopted by governments to restructure their bureaucracies supposedly in order to better provide services to the citizenry. In Ontario, it is also referred to as alternative service

delivery. It implies that, the concept of NPM is relatively similar to alternative service delivery. However, this section shows some theoretical concepts of alternative service delivery framework and specific alternatives in supporting the theoretical framework of new public management.

Restructuring is a prominent theme within the core of ideas comprising the new public management. Governments have experimented with alternative organizational designs because hierarchical, vertically integrated departments have proven too rigid and unresponsive in a public sector environment that is increasingly complex, turbulent, and demanding. Unbundling bureaucracy through Alternative Service Delivery (ASD) is an innovative response to the pressure of scarce resources and the public's insistence on improved service (World Bank Group 2008).

ASD means different things to different people. It is a uniquely Canadian term that has gained currency as a worldwide phenomenon. It has been popularized under many names and in many different forms in different countries. Ford and Zussman (1997:6) define 'ASD' as: "a creative and dynamic process of public sector restructuring that improves the delivery of services to clients by sharing governance functions with individual, community groups and other government entities (World Bank Group, 2008).

Services are delivered both in government institutions and private organizations. However, as indicated clearly in the theoretical framework, the delivering of services in government institutions is found to be inefficient, ineffective and non-customer focused unlike the private organizations. To solve such problems, many scholars forwarded alternatives of the service delivery mechanisms besides that of improving public service delivery through the civil services. Alternative service delivery entails the pursuit of new and appropriate organizational forms and arrangements, including partnerships with other levels of government and non-governmental sectors, in order to improve the delivery of programs and services. Good and Barry (2003) argued that innovative organizational arrangements for delivering government programs and services can result in: more cost effective, responsive delivery to citizens, change in organizational culture and management practices so that the organization performs more effectively, and the granting of greater authority to public sector managers, thus moving decision making closer to the point of delivery, to the communities served and to citizens.

Shah (2005) argued that, alternative service delivery is not one-dimensional. It can include privatization as well as reorganization and reengineering of mainstream government. It is not just about deficit reduction, devolution, and central agency controls. It involves rethinking roles and functions of government organizations. It depends heavily on success of a strong public policy foundation, a tradition of sound public administration, and on a citizen-centered focus for public services. This government reinvention strategy has offered attractive models for governments with inherent risks and challenges.

2.3.3.1 Alternative Service Delivery Framework

ASD without proper regard for service characteristics and institutional underpinning is risky. There needs to be a threshold test to determine which ASD options might be a useful way forward. Researchers need to assess the consequences of alternatives, to account for policy imperatives and political variables, and to anticipate managerial problems arising from the delivery option selected (World Bank Group 2008).

Six test questions are suggested. They are based on the framework for program review developed by the Treasury Board of Canada Secretariat. Together or individually, they lend strategic focus in assessing options and in building ASD into government business plans (ibid).

2.3.3.2 Alternatives

The province of Ontario in Canada has taken a systematic approach to alternative service delivery and has established the following continuum of alternative service delivery options (The World Bank group 2008). The major options are:

- Direct Delivery: Government delivers the service directly through business planning, focusing on results, cost recovery, getting the best value for the tax dollar, and customer service.
- Agencies: Government delegates service delivery to a scheduled agency operating at arm's length from the ongoing operations of government but maintains control over the agency.
- Devolution: Government transfers responsibility for delivering services to: a) other levels of government, b) profit or non-profit organizations that receive transfer payments to deliver the

service. The province of Ontario has devolved responsibilities for municipal property assessment services from the provincial government to a municipal corporation.

- Purchase of Service: Government purchases the services under contract from a private firm, but retains accountability for the service. This includes contracting out and outsourcing of services.

- Partnerships: Government enters into a formal agreement to provide services in partnership with other parties where each contributes resources and shares risks and rewards.

- Franchising/Licensing: For franchising, the government confers to a private firm the right or privilege to sell a product or service in accordance with prescribed terms and conditions. For licensing, the government grants a license to a private firm to sell a product or services that unlicensed firms are not allowed to sell.

- Privatization: Government sells its assets or its controlling interest in a service to a private sector company, but may protect public interest through legislation and regulation (ibid).

2.3.4 Delivery of Local Public Services – Summary of Theory

Public sector and public management reforms focus on very similar goals, especially making public expenditure savings, increasing the quality, efficiency and effectiveness of the delivery of public services and providing social protection for people. The methods applied to achieve these targets differ between countries. However, there is no country where a system of “public-private-civil sector mix” or “public-private-civil sector partnerships” in public service delivery has not been introduced. The basic theory behind this pluralisation of the delivery of public services is described in Cullis and Jones (1992) or in Bailey (1999). The main principle is a careful move away from the classical system of delivery of public services. This is achieved by enabling the private for-profit and not-for-profit sectors to be involved in all processes connected with the provision of public services, and to some extent also with the provision of social welfare.

Traditional delivery - where the service was financed from public funds and produced by public institutions - is replaced by a more tiered system, with clear borders between finance, procurement and production functions (Pollitt –Bouckaert, 2000). The idea behind a purchaser – provider split is the analysis of public choice theory (Niskanen, 1971) on the inefficiency of

bureaucratic production. That is that a monopolistic bureaucracy will produce more services than necessary, and at higher unit costs. Contracting out public services is one of the alternative service delivery solutions to switch from classic delivery to a mixed form.

Under this arrangement, which is most commonly found at local government level, government retains the responsibility for the provision of a service, but hires private firms to produce it (Nemec, 2002). Contracting out can also be defined as a binding agreement in which a public institution pays a private firm or non-profit organization to provide a specific level and quality of public service. Citizens as customers, through their taxes or user fees, pay the government, which in turn pays the contractor.

According to Savas (1987), since the provision function is retained by the government, contracting out represents a conservative approach to increasing the role of the private sector.

The potential beneficial impacts of contracting out are connected mainly with increasing individual choice, and improving cost-effectiveness, quality and equity (Bailey, 1999; Øvretveit, 1995; Lane, 2000; and many others). This potential has not been fully confirmed by hard data, however, and many empirical studies (e.g., Bel and Costas, 2006) cannot even confirm the effect of the mode of production on costs, which has been the main positive argument for contracting out.

Moreover, some authors stress the barriers to effective contracting out as well as the negative impacts connected with the use of competition and contracting out (Bailey, 1999; Pollit and Bouckaert, 2000; Lane, 2000, and many others). Lowery (1998), for example, discusses three types of quasi-market failure, two of which - market formation failure and preference error - are closely connected with contracting out. Market formation failure results from a lack of competition, often due to the small number of potential suppliers for many public services. If privatization merely substitutes a private monopoly for a public one, then savings will likely disappear after the initial contract. Preference error failure is connected with limited information, and one of its dimensions—principal-agent theory—is discussed below. According to Prager, the general rule of public sector organizations is to “internalize operations to the point where the costs of further expansion are perceived to be greater than the costs of acquiring the components or services in the market” (Prager 1994, 84). In addition, production should be internalized when there is a need for close control of the production process.

The theoretical basis for assessing the potential of contracting out in developed countries comes from both management sciences and the new institutional economics (Gruening, 2001).

2.4 Empirical Framework

Many customer satisfaction studies, both in the private and public sectors forwarded the service quality and service quality dimensions impact on satisfaction.

Maroudas, Aggelopoulos and Menexes, (2009) in their study about taxpayers' satisfaction in the Greek tax administration system concluded that any improvement to the service quality of tax administration as perceived by the taxpayers and their satisfaction require special attention to all elements of the service quality. Anber and Shireen (2011) in their study of customer satisfaction in the service sector also stated that all these service quality variables have an effect on customer satisfaction. Moreover, Amanfi (2012) in a study of service quality and customer satisfaction in the public service sector explained that all the service quality dimensions have a positive relationship with customer satisfaction. Amanfi (2012) also stated that the strength of all these dimensions have no similar impact on satisfaction. Accordingly empathy, assurance and responsiveness have a higher impact than tangibility and reliability on the satisfaction of customers.

Sriyam (2010) in the study of customer satisfaction in the private sector concluded that service quality and customer satisfaction has significant relationship. Further, concluded that in the service sector, especially hotel sector, tangibility (cleanses and appearance) is the main factor for customer satisfaction followed by assurance. Ragavan and Mageh (2013), in their study of service quality and customer satisfaction in private banks concluded that all service quality dimensions had a significant and positive relationship with customer satisfaction. In addition, they came up with a conclusion from their regression result that, except empathy, which had no influence the remaining dimensions: assurance, reliability, responsiveness and tangibility had significantly and positively influencing customer satisfaction.

This indicates that all service quality dimension relationships with satisfaction can be different based on the service provided by different service providers. In addition, even within a public or a private sector, the results of the service dimension relationship and impact on customer satisfactions were not similar and vary one from the other.

According to Tesfaye (2015) Research on services quality has currently received special attention from marketing researcher. Some research conducted on quality services and its effect on customer satisfaction and their results are summarized as follow:- There are many research works done related with this study. However the researcher tries to see three of them which are more related to the topic. The titles with their objectives and major findings are discussed below to have an insight about these studies.

Aman (2008) with title of “Effects of service delivery process and service quality on customer satisfaction: a case study of EEPCO, North Western region, Bahir Dar town customer service centers” have indicated the main purpose of the study is to examine the effect of service delivery process and service quality on satisfaction of customers of EEPCO with the following specific objectives .i.e. To examine the effect of service delivery process and service quality on customer satisfaction and to understand real situation on how EEPCO handle its customers.

Another study studied by Betelhem Tesfaye (2015) “The impact of service quality on customer satisfaction the case of commercial bank of Ethiopia”. The result of this study indicates that except empathy, all dimensions of service quality have a positive and significant effect on customer satisfaction. Moreover, from the findings of this study, researcher found out that not all of the service Quality dimensions has positive effects on customer satisfaction. Out of the five service quality dimensions four dimensions (tangibility, reliability, assurance, and responsiveness) have positive and significant effects on customer satisfaction. On the other hand, empathy has no significant effect on customer satisfaction.

On the relationship between customer satisfaction and service quality. Research was conducted in a bank in Tehran; Iran by (Mohamad, 2010) revealed that service quality would be one of the determinants of satisfaction. The findings that nearly 43 percent of customers’ satisfaction changes are explained by service quality (Teskaye, 2015).

On the relationship between Bank Service Quality, Customer Satisfaction in Ethiopian Banking Sector, Messay (2012) concluded that all service quality dimensions are positively correlated with customer satisfaction indicating 90.7% of the variance in customer satisfaction can be predicted by the service quality offered by the private banks. In addition, results of this research show that there is a positive significant relationship between customer satisfaction and loyalty, and explain 62% of the variance. (Teskaye, 2015)

On the relationship between Service quality, satisfaction, perceived value among customers in commercial banking in Nakuru Municipality, Kenya, Daniel (2012) concluded that service quality and customer satisfaction were positively and significantly associated indicating 19.8% of the variance in customer satisfaction can be predicted by the service quality offered by the commercial banks (Tesfaye, 2015).

2.5 Problems and Drawbacks of the Ethiopian Civil Service in the Delivery of Services

The FDRE (2001: 3-5) stated that various studies indicated that several problems contributed to poor service delivery in the Ethiopian civil service. The policy cites the following major problems:

- Positive attitude towards public service has not developed to the desired extent
- Insufficient recognition that citizens have rights to receive services from government
- Lack of accountability in civil service institutions for failure to meet the expected performances
- Service delivery in many civil service institutions are based on long, time consuming, excessively hierarchical organizational structures and obsolete management practices
- Services are in most cases provided in a manner that suits the administrative convenience of the providers rather than meet the needs of the recipients
- Civil service institutions tend to concentrate more on concerns for inputs and routine activities than on achieving tangible outputs by way of implementing government policies and programs as well as improving services
- Civil service institutions are sole providers of some services
- Most of the institutions do not have any formally constituted complaints handling mechanisms and information access for service recipients
- Human resource management system and conditions of work in the civil service do not motivate employees to provide quality service and the like.

The disorganized and uncoordinated approach both in planning and implementation of urban infrastructure and services continues to persist due to the absence of cooperative spirit among the

actors involved. In addition, the absence of a coordination structure to unite and focus the energies of different actors is also a contributory factor in Ethiopian low urban service delivery (Loop 2002: 93).

Similarly, the assessment of Loop (2002: 97) on public service delivery in the Ethiopian cities concludes the following characteristic features:

- ✓ An examination of the characteristics of the urban service delivery in urban Ethiopia revealed the dominance of the public sector. In most cases, the producer and supplier is the very same actor.
- ✓ Among government agencies involved in public service production and delivery, there is a clear lack of inter-agency coordination and integration.
- ✓ Evaluation of the provision of selected urban infrastructure and services showed the inadequacy, inefficiency and ineffectiveness of the actors involved in the provision and supply.
- ✓ Infrastructure and services are being provided mainly by government agencies but also by private sector and non-governmental organizations (NGOs). These actors work however, independently as there is no formal mechanism to coordinate and integrate their activities.
- ✓ One measure that would appear to be an essential condition of reform in the structure of urban service delivery in Ethiopia is the clarification of functional responsibilities between levels of government together with reform in revenue assignments.
- ✓ There is a clear need for greater involvement of the private sector and towards a community participation in the provision of urban services.

According to Minas (2003:126), in most developed countries, the bulk of development activity is done not by state administration but by a whole variety of local actors. But, in Ethiopia, the idea of local government continuous to hang in the air, state administration continues to regard deconcentrated hierarchy as decentralization, which it certainly is not. As a result of these and other problems and drawbacks, the civil service has so far not been able to effectively carry out government policies and programs nor organize and deliver cost effective services.

Improving the performance of municipalities and enhancing the contribution of urban centers towards development requires a comprehensive reform to be undertaken. According to World

Bank (1999 cited in Shewaye 2003: 150), five major conditions that should be addressed for municipal reform are: first, there is a need to redefine municipalities' legal status, roles, responsibilities and relationships. Second, an efficient guideline is required concerning internal organizational structure, job description and management procedure for various municipalities and quality of services they provide to residents. Third, a system of flexible municipal personnel administration, salary scale and incentive mechanism has to be introduced. Fourth, municipalities need to provide adequate information to residents and are required to be transparent in their operations. Fifth, to enhance the skills, know-how and attitudes of councilors, executives and other employees, there is a need to develop and conduct training and staff upgrading on a continuous basis.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Description of the Study Area

3.1.1 Location of the study area

This study is focused on assessing the practices and challenges of service delivery in finance and revenue office of Mizan town. Mizan town is located in Bench-Sheko zone of Southwestern People Regional state, of Ethiopia. Mizan is one of the town which is capital town of Bench-Sheko zone and it is 556 kilometer far from Addis Ababa.

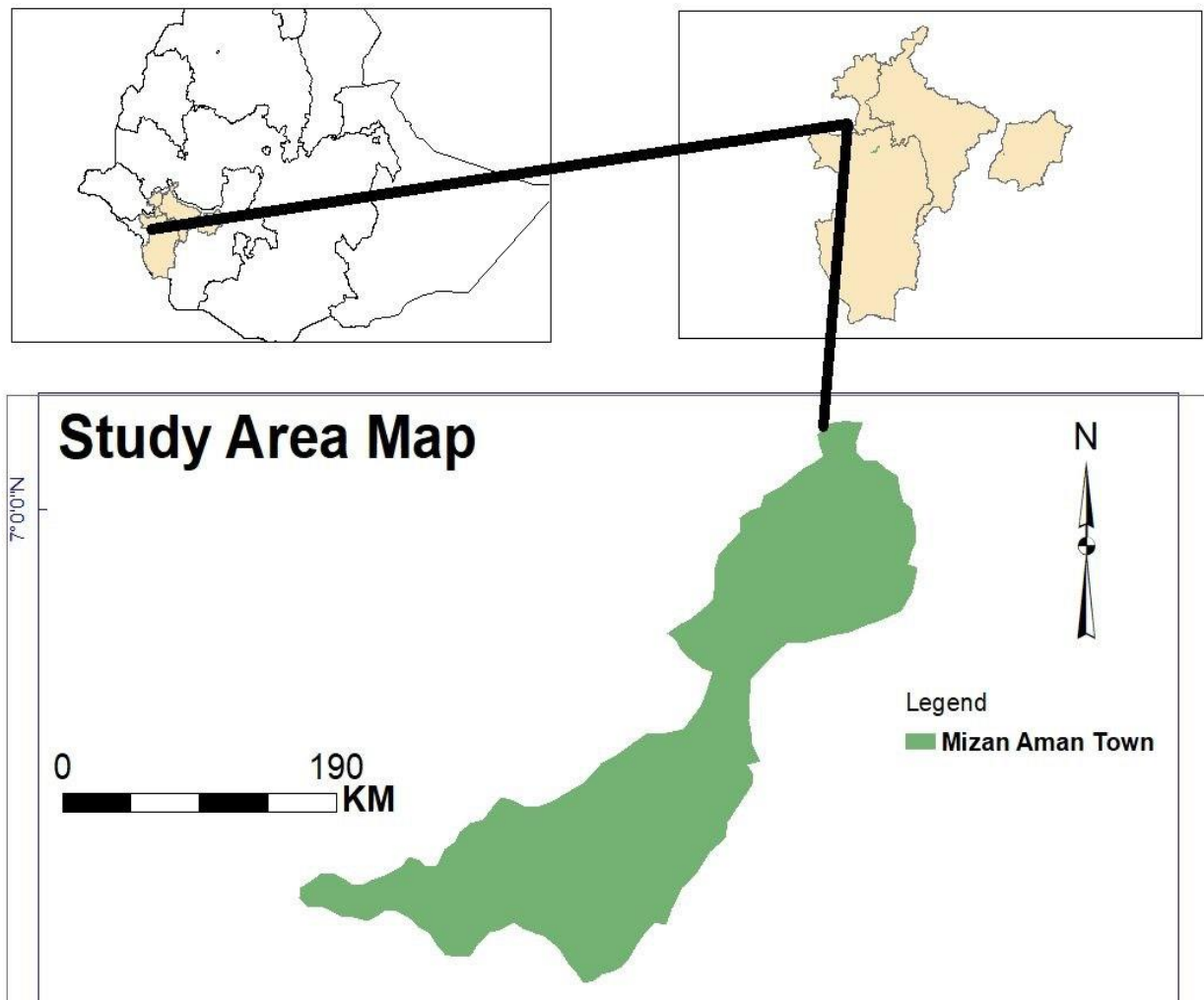


Figure 3.1: The map of study area of Mizan Aman town

3.1.2 Population

According to Bench Sheko zone health department population reports (2021/2014 E.C), the total number of urban population is 56,185, where 27,795 are male and 28,390 female.

3.1.3 Climate/Temperature and rainfall

Milled temperature climatic conditions, it's has all year was characterized by the occurrence of moderately wet condition; the town administration is classified as Weinadega.

3.1.4 Economic activity

Trade is the main economy of the town and coffee is the only cash crop. People communicate and exchange goods and services at the local markets and transport their production using either pack animal, carrying on head or on the back over the long distance.

3.2 Research Design and Approach

The study is aimed at assessing the practice and challenges of service delivery in finance and revenue office. For this study purpose, descriptive study design will be used to undertake the research study. This study specifically employed the descriptive approach owing to the fact that the subject matter is a least researched and the researcher willing to make to show the detailed about the nature of practices and challenges of service delivery.

The research will be conducted in both qualitative and quantitative research approach in order to gain the necessary and relevant data. Qualitative approach will be used to get information from the study area through interview and document diaries, journals and other written and non-written materials. Quantitative approach will be used to get the information from respondents through questionnaire, standard measuring instrument, adhoc rating scale of the study area.

3.3 Source of Data

The main sources of data for this research are both primary and secondary. Primary source of data will be gathered by using questionnaire, interview, focus group discussion (FGD), and observation from respondents while secondary data will be collected from research journals and articles, different documents, and websites.

3.4 Sampling Techniques and Sample Size

The study was used using non-probability sampling techniques. In this research, purposive sampling techniques were employed for 4 finance and revenue office heads' and 11 coordinators', and 2 civil service heads'. Comprehensive sampling technique was employed for 96 finance and revenue experts.

In addition, accidental sampling technique was employed to select 60 from the total 500 service users in the finance and revenue office. Based on the total sample size of this study had 173 respondents.

3.5 Method of Data Collection

In order to get relevant information the researcher was used data gathering tools such as questionnaires, interview, FGD, and observation.

3.5.1 Questionnaire

The major tool for data collection from this study was questionnaire. Questionnaire was prepared to experts and service users to assess the practices and challenges of service delivery in finance and revenue office, and the questions were designed open and closed ended items. The questionnaire was prepared in English and translated in to Amharic which is the language of the local people. Therefore, 15 close-ended and 5 open-ended questions will be distributed for 96 bureau experts and 60 service users.

3.5.2 Interview

In this study semi-structured interview was held with both finance and revenue office heads' and coordinators', and civil service heads of town administration because of finding service delivery problems. The interview was prepared 4 interview questions.

3.5.3 Focus Group Discussion

It was employed as a supplementing and helpful tool to cross check the data collected through other method of data collection. This method of data collection is composed two and six respondents from each sample finance and revenue office coordinators and experts. In this process, the researcher provided four basic questions for respondents of office coordinators and

experts' in which they were freely expresses their opinion that answered to assess the practice and challenges of service delivery.

3.5.4 Observation

The researcher used the observation to check the service delivery of the finance and revenue office for four rounds. Observation checklist set to assess the office working conditions and services.

3.6 Method of Data Analysis

3.6.1 Qualitative data analysis

In this study, thematic content analysis was used in the analysis of the qualitative data, whereby the initial/original data was transcribed and read more than once to become familiarized with, and extract a general idea from the responses. As a means of context analysis, meaning was added by taking the context of the interviewees into account (or by adding the context to the data). Meanings and themes were contextualized in line with the research questions.

3.6.2 Quantitative data analysis

In this study, for the analysis of the quantitative data, the closed-ended questions were computed and analyzed statistically and percentages then results were presented in tables from which generalization and conclusions made.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter deals with the data interpretation, analysis and data presentation of the finding of the research through the full course of the study. The researcher under taken interviews for both finance and revenue office heads’ and coordinators, and civil service office heads’, and distributed questionnaires to experts and service users by using different item questions, such as 15 closed ended and 5 open ended question to collect data about the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone. The first part is about demographic characteristics of respondents. The next part deals about the analysis and interpretation of the data are presented as follow.

4.2 Demographic Characteristics of the Respondents

Here the personal background of the respondents such as sex, age, level of education and service year of respondents is discussed as follows.

Table 4.1: Sex and age distribution of respondents

Variables	Category	Respondents							
		Finance & Revenue Experts & Coordinators		Finance, Revenue & Civil Service Office Heads		Service Users		Total	
		No	%	No	%	No	%	No	%
Sex	Male	63	58.9	5	83.3	36	59.2	104	60.1
	Female	44	41.1	1	16.7	24	40.8	69	39.9
	Total	107	100	6	100	60	100	173	100
Age	Below 20	-	-	-	-	2	3.3	2	1.2
	20-30 years	46	43	2	33.3	24	40	72	41.6
	31-40 years	41	38.3	4	66.7	16	30	61	35.3
	Above 40 years	20	18.7	-		18	26.7	38	21.9
	Total	107	100	6	100	60	100	173	100

Source: Own Survey, 2022

As table 4.1 indicated, the demographic characteristic of the respondents, majority 104 (60.1%) were male and 69 (39.9%) female. From this one can conclude that male respondents higher than female respondents.

Regarding to age level of the respondents, majority 72 (41.6%) were categorized between 20 – 30 years. The rest 2 (1.2%), 61 (35.3%) and 38 (21.9%) were categorized the age group of below 20 years, 31-40 years and above 40 years respectively. Most of respondents' age 20-30 years youngster.

Table 4.2: Educational qualification and service year of respondents

Variables	Category	Respondents							
		Finance & Revenue Experts & Coordinators		Finance, Revenue & Civil Service Office Heads		Service Users		Total	
		No	%	No	%	No	%	No	%
Educational qualification	Primary school	-	-	-	-	7	11.7	7	4
	Secondary school	-	-	-	-	13	21.7	13	7.5
	Certificate	-	-	-	-	-	-	-	-
	Diploma	19	17.8	-	-	22	36.7	41	23.7
	First degree	87	81.3	4	66.7	18	30	109	63
	Second degree	1	0.9	2	33.3	-	-	3	1.7
	Total	107	100	6	100	60	100	173	100
Service year	1-3 years	22	20.6	-	-			22	19.5
	4-6 years	35	32.7	1	16.7			36	31.9
	7-9 years	26	24.3	2	33.3			28	24.8
	Above 10 years	24	22.4	3	50			27	23.9
	Total	107	100	6	100			113	100

Source: Own Survey, 2022

Regarding to educational qualification, finance and revenue experts' and coordinators' diploma holder 19 (17.8), first degree 87 (80.3%) and second degree 1 (0.9%). Regarding service year 1-3

years 22 (20.6%) respondents, 4-6 years 35 (32.7%), 7-9 years 26 (24.3%) respondents and above 10 years 24 (22.4%).

Regarding finance and revenue civil service office heads educational qualification degree 4 (66.7%) degree and 2 (33.3%) second degree. The service year of heads 4-6 years 1 (16.7%) respondent, 7-9 years 2 (33.3%) respondents and above 10 years 3 (50%) respondents.

Regarding service user educational qualification, respondents primary school 7 (11.7%) secondary school 13 (21.7%), diploma 22 (36.7%) & first degree 18 (30%).

4.3 Interpretation and Analysis of Questionnaires

4.3.1 Finance and revenue office experts response to questionnaire

Table 4.3: Respondents view on status and interest

No	Items	Alternatives	Responses	
			No	%
1	To what extent you are interested in office working?	A. To less extent	16	16.7
		B. To great extent	49	51
		C. No interest at all	31	32.3
		Total	96	100

Source: Own Survey, 2022

As table 4.3 above shown that the interest of experts in working place 16 (16.7%) of respondents answered to less extent, 49 (51%) of them replied to great extent, while 31 (32.3%) of them replied no interest at all. Based on the number of respondent we can understand that most of experts have interest in the working place.

In open-ended question those who said ‘no interest at all’ explained their reason as burden of administration, low salary income, shortage of transport access makes their interest low.

Table 4.4: Respondents response on improvement of profession

No	Items	Alternatives	Responses	
			No	%
1	Do you wants improve your profession well?	A. Yes	82	85.4
		B. No	14	14.6
		Total	96	100
2	If question no 1 is 'Yes', how?	A. By self support	31	37.8
		B. By government	51	62.2
		C. By NGO support	-	-
		Total	82	100
3	If question no 1 is 'no', why?	A. Lack of money	14	100
		B. Lack of interest	-	-
		C. Lack of time	-	-
		Total	14	100

Source: Own Survey, 2022

As indicated in table 4.4 shows a majority 82 (85.4%) of the respondents said that wants to improve their profession and the rest 14 (14.6%) said not want to improve their profession. Those who said 'Yes' answered by supporting the government and others said by self-support. Those who said 'No' answered lack of money. Standing from the above table 4.4 we can conclude that majority of respondents was wanted to improve their profession by supporting government.

Table 4.5: Respondents response regarding to professional ethics

No	Items	Alternatives	Responses	
			No	%
1	Do you assume all workers have good labour discipline in working place?	A. Yes	35	36.5
		B. No	61	63.5
		Total	96	100
2	If the above question is 'no', why the reason?	A. Lack of awareness	10	16.4
		B. Sense of ethnicity	33	54.1
		C. Depend on their leaders	18	29.5
		Total	61	100
3	Are there all workers co-operate and harmony in working place?	A. Yes	20	20.8
		B. No	76	79.2
		Total	96	100
4	If the above question no 3 is 'No', why?	A. Lack of leadership system	26	34.2
		B. Partition or discriminating on working place	31	40.8
		C. Others	19	25
		Total	76	100
5	How do you rate your punctuality?	A. High	12	12.5
		B. Medium	35	36.5
		C. Low	49	51
		Total	96	100

6	If your response on question no 5 is 'Low', why?	A. Lack of transport access	21	42.9
		B. Walking on foot long road	13	26.5
		C. Busy on other works	15	30.6
		Total	49	100

Source: Own Survey, 2022

As indicated table 4.5 of the respondent said that have good labour discipline in working place. While, 61 (63.5%) of the respondent said have no labour discipline in working place. Those who said 'no' because the reason 33 (54.1%), 18 (29.5%), and 10 (16.4%) replied that sense of ethnicity, depend on their leader, and lack of awareness respectively. One can conclude that ethnicity chain and superiority seen training selection and recruit the working place. Furthermore, in the time of decision for service user does not get according rule and regulation. This shows most of the experts have undisciplined in the working place.

As can be seen from item 3 of table 4.5 the majority 76 (79.2%) of the respondents replied there is no cooperation and harmony in the working place. From these they explained partitioning or discrimination, lack of leadership system and others like corruption. These seriously influence the service users to get good service from the office. The researcher claims that to give all experts harmony and cooperate all activities perform a given time.

As shown in table 4.5 majority 49 (51%) of respondents responded that their punctuality in working place is low. The reason behind these statement 21 (42.9%) were answered lack of transportation, 15 (30.6%) were busy on other works, and 13 (26.5%) were walking on foot long road. This makes the work will be not finished during the required period. In addition, clients or customers will not be able get proper service. The researcher gives information to facilitate transport access to go to work on time.

Table 4.6: Respondents response regarding to timely training

No	Items	Alternatives	Responses	
			No	%
1	Do you have get timely training on working place?	A. Yes	31	32.3
		B. No	65	67.7
		Total	96	100

Source: Own Survey, 2022

As show in the table 4.6, the majority 65 (67.7%) of experts respondents responded that no chance to get training. This shows that there is a lack of timely training to update the experts' knowledge and skill in the working position.

Table 4.7: Respondents' response on the challenging factors affecting the service delivery of the office

No	Items	Strongly Agree		Agree		Undecided		Disagree		Strongly Disagree	
		No	%	No	%	No	%	No	%	No	%
1	Lack of career structure	18	18.8	37	38.5	16	16.7	22	22.9	3	3.1
2	Work burden	35	36.5	47	48.9	4	4.2	4	4.2	6	6.3
3	Shortage of using technology	24	25	55	57.3	6	6.3	8	8.3	3	3.1
4	Lack of top management support	25	26.1	43	44.8	10	10.4	10	10.4	8	8.3

Source: Own Survey, 2022

As can be seen from table 4.7 of 96 (100%) experts, 18 (18.8%) experts responded strongly agree to item number 1, 37 (38.5%) responded agree, 16 (16.7%) responded undecided, 22 (22.9%) responded disagree and 3 (3.1%) selected strongly disagree. This result shows that majority of the respondents agreed with the idea that lack of career structure that they hinder the service delivery of the office.

The result of table 4.7 also reveals that more respondents showed their agreement with item number 2. Of the total number of the subjects, 35 (36.5%) experts strongly agreed, 47 (48.9%) of them agreed, 4 (4.2%) of them undecided, and 10 (10.5%) showed disagreement. This implies that work burden is one of the problems that affect the service delivery.

Similarly, item no 3 tried to elicit how far experts face difficulties using technologies on their activities. Hence, 24 (25%) of the respondents strongly agreed and 55 (57.3%) of the experts agreed with the above idea; indicating that, shortage of skill gap to use the technologies effectively is a serious problem of experts.

Item 4 which says – lack of top management support when they do activities in the office was negatively accepted by about 25 (26.1%) of the respondents and 43 (44.8%) of the respondents strongly agreed and agreed respectively. From this point of view we can understand that experts are not confidential for each and every activities in the office because lack of support from top management.

Moreover, the researcher has been addressed through the open-ended questions included at the end of the questionnaire distributed to the respondents of the study. These open-ended questions were set to find out the quality of leaders in the office. Most of the respondent said that the quality of the leaders leadership style were not flexible, rigid, passive, unattractive and less practical in their leading office. Some of the respondents replied that the leader's lack of coordination, lack of punctuality, less creativeness and motivation are the factors that affect the service delivery of the office.

In addition to open-ended questions given to finance and revenue office experts, all respondents said the budget problem and lack of interest are factors to share experience and knowledge each other in the office.

The findings obtained from experts' open-ended questions confirmed almost similar results with the problems of the service delivery process of the office. Some of them are in the side of customers' i.e., less understanding of tax law and government policies; information gap; and shortage of explaining their ideas clearly. They also explained the problems of the office i.e., lack of poor decision making; shortage of salary; lack of commitment; and lack of cooperate each other.

As to the solution to be taken, all experts requested that fulfill the office by the right man in the right place, giving short training, increasing the awareness of customers depending on the rule and regulation of the office, and so on.

4.3.2 Service users of the office response to questionnaire

Table 4.8: Respondents view on usage of service

No	Items	Alternatives	Responses	
			No	%
1	Which service have used from the finance and revenue office?	A. Payment service	40	66.7
		B. Providing TIN number	7	11.7
		C. Registered for commercial activity	13	21.7
		Total	60	100
2	If you want to the office for receiving the service, how do you rate the coordination of the responsible bodies?	A. Very good	7	11.7
		B. Good	20	33.3
		C. Poor	33	55
		Total	60	100

Source: Own Survey, 2022

As table 4.8 above shown that service users have used the service from the finance and revenue office 40 (66.7%) of service users participant answered are payment service, 7 (11.7%) of them replied providing TIN number, while 13 (21.7%) of them replied registered for commercial activity. Based on the number of respondent we can understand that most of service users were used service for payment from the office.

Table 4.9: Respondents view regarding to transparency and punctuality of service delivery

No	Items	Alternatives	Responses	
			No	%
1	How do you rate the transparency of service delivery process in the office?	A. Very high	4	6.7
		B. High	11	18.3
		C. Low	45	75
		Total	60	100
2	Do you get good service on time for the study area?	A. Yes	13	21.7
		B. No	47	78.3
		Total	60	100

Source: Own Survey, 2022

The above table 4.9 showed 45 (75%) most of the respondents replied that low transparency service delivered process given from the office. According to table 4.9 item 2, 13 (21.7%) of the respondents replied get the service on time, and 47 (78.3%) of them replied ‘no’. From this it can conclude that the above ideas automatically led low customer’s satisfaction to their service.

In open-ended question for the above statement who said ‘no’ replied their answer as focused by private work, met by social problems, take long break time.

Table 4.10: Respondents response on concerning participation

No	Items	Alternatives	Responses	
			No	%
1	Do leaders allow community to sharing strategic vision and participation in decision making in the office?	A. High	-	-
		B. Medium	20	33.3
		C. Low	40	66.7
		Total	60	100
2	Have you ever seen stakeholders participating in monitoring and evaluating in the study area?	A. High	2	3.3
		B. Medium	11	18.3
		C. Low	47	78.3
		Total	60	100

Source: Own Survey, 2022

As can be seen from table 4.10 of 60 (100%) service users, 20 (33.3%) service users responded medium to item number 1, and 40 (66.7%) selected low. But none of them selected high rate. This result shows that more than half of service users said low community sharing the office strategic vision and participate in decision.

During open-ended question, service users explained the answer ‘no’ accordingly. They were reason out lack of commitment and budget.

The result of table 4.10 also reveals that more respondents showed the stakeholders monitoring and evaluating their work with item number 2. Of the total number of the respondents, 2 (3.3%) service users replied high, 11 (18.3%) of them medium, and 47 (78.3%) replied low. This implies that stakeholders’ did not participate in monitoring and evaluating activities.

Table 4.11: Respondents response regarding to accountability and their interest

No	Items	Alternatives	Responses	
			No	%
1	Do you look officer leader responsibility to show their action and decision to their service user?	A. High	2	3.3
		B. Medium	22	36.7
		C. Low	36	60
		Total	60	100

Source: Own Survey, 2022

As can be seen the above table 4.11, most of the respondents which 36 (60%) responded that the leader responsibility were low in action and decision, 22 (36.7%) medium and the rest 2 (3.3%) high. This indicates most of the leaders have less responsible in measuring action and decision making.

In open-ended question regarding leaders responsibility to show their action and decision to the service users is low because of sometimes fear to exchange ideas, gap of knowledge, ignorance, lack of transparency and accountability and others.

Table 4.12: Respondents response on their satisfaction of service delivery

No	Items	Alternatives	Responses	
			No	%
1	Do you satisfied given service from the office?	A. Yes	4	6.7
		B. No	56	93.3
		Total	60	100
2	If your response on the above question is 'No', what is the	A. Load of work	2	3.6
		B. Lack of time	7	12.5

	reason behind?	C. Lack of interest	29	51.8
		D. Others	18	32.1
		Total	56	100

Source: Own Survey, 2022

As indicated in table 4.12, majority 56 (93.3%) of respondents have not satisfied the given service from finance and revenue office. They stated the reason behind unsatisfied were 29 (51.8%) lack of interest, 18 (32.1%) others such as corruption, 7 (12.5%) lack of time, and the rest 2 (3.6%) load of work in the office. This shows low service satisfaction in finance and revenue office.

Table 4.13: Respondents' response on the challenging factors affecting the service delivery for the service users

No	Items	Strongly Agree		Agree		Undecided		Disagree		Strongly Disagree	
		No	%	No	%	No	%	No	%	No	%
1	Giving appointment to long period of time	61	51.7	29	48.3	-	-	-	-	-	-
2	Un programmed meeting	18	30	40	66.7	-	-	2	3.3	-	-
3	Giving priority for friends, political leaders and other economic based relation	22	36.7	13	21.7	4	6.7	21	35	-	-
4	Lack of punctuality	27	45	31	51.7	2	3.3	-	-	-	-
5	Lack of attitude and ignorance	9	15	33	55	-	-	-	-	18	30

6	Fearing to give direction	16	26.7	38	63.3	2	3.3	2	3.3	2	3.3
7	Knowledge gap of responsible bodies	11	18	33	55	7	11.7	9	15	-	-

Source: Own Survey, 2022

As can be seen table 4.13 above, all 60 (100%) of respondents replied that agreed the given appointment to long period of time is high. This indicates that giving appointment to long period of time is one the factor affects the service delivery of the study area.

Item 2 of the same table above, majority 40 (66.7%) of the respondents were agreed un programmed meeting repeatedly and the rest 18 (30%) of the respondents were agreed about the question asked. The survey result has shown the majority of the service users confirm un programmed meeting in the study area.

According to table 4.13 items number 3, 4, 5, 6 and 7, majority 35 (58.2%), 58 (96.7%), 42 (70%), 54 (90%), and 44 (73.3%) of the respondents were agreed giving priority for friends, political leaders and other economic based relation, lack of punctuality, lack of attitude and ignorance, fearing to give direction, and knowledge gap of responsible bodies respectively.

From the above table one can conclude that the challenging factor may affects the service delivery of finance and revenue office ranking as giving appointment for long period of time; repeatedly meeting; lack of punctuality; fearing to give direction; knowledge gap; lack of attitude and ignorance; and giving priority for friends, political leaders and other economic based relation in the study area.

Moreover, in open-ended question the service users suggested that sharing experience from related institution, update and upgrade knowledge by training, capacity building for workers, enhancing transparence and accountable in their working place, work according rule and regulation may bring the office to effective service delivery.

4.4 Interview Questions, and Finance and Revenue Office Heads and Coordinators Answers

In this section, the 4 respondents were represented by R1, R2, R3 ... R15 where R is abbreviated to designate (Respondents). For each respondent, 4 interview questions were provided. Below are the interview questions and respondents' answers.

Q1. Do you think the office fully employed the necessary employees?

All (15) respondents who participated in the interview said to be 'no' because there is a shortage of budget. In this case, the office did not fulfilled with right man in right position. By this case two or three working categories held by one employee.

All FGD discussants explained that the office did not occupied in the right man in the right place. They also explained some experts had weak background to perform their daily activities. Other discussants confirmed that the office had not recruited other professional employees to fulfill their staff members.

Q2. Do you think the laws, rules and procedures have taken account the needs of service users?

In response to this interview question, all of the respondents (4) are said yes. Supporting this point, they said that it is very challenge to give service for customers and also suggested as the formulated law is challenge to the service users.

Some other replied 'no', because it wants reform to introduce the new technology and ideology. This makes challenged to do work properly.

As the coordinator participants mentioned in the FGD, they have stated that most of the time accountability as a duty and have to be responsible to the people for their decision and action. In general terms, above as a government in a democracy is formed by the people and serves the people. In addition, experts stated that accountability and transparency of their office efficiently and effectively practiced.

Q3. What is your opinion the service deliver problem in your office?

For this interview question, all respondents agreed to the statement. Among them, one respondent forwarded as lack of budget, lack of information gap and not getting on time. Another head respondent also suggested his response towards the problem is similar to the rest respondents.

Most of respondent coordinators replied that most of the leaders or head of the office are not skillful and flexible, also fail to create conducive environment for the employees and create discrimination among employees are the main reason that stated by the respondents. From this it can conclude that leadership was their main cause of service delivered to clients.

Some others also stated that work over load, a problem of assigning the right person in the right place, scarcity of office equipment and highly budget constraints are the main problem in their workplace. From this it can conclude that the above problems automatically leaded the employee's to leave their office.

During the FGDs, the experts have revealed that the imposition of workloads, low career structure, to be traffic accidental work, lack of budget to serve some other customers.

Q4. What does your office to tackle those problems?

This question is also forwarded for some respondent coordinators answered that discuss with tax payers again and again; announces the peoples about the tax advantages; and all revenue staffs should be committed to do work.

Some revenue of coordinators said that;

To tackle the problems by give discussion and dialogue to avoid prejudice and bias, make flexibility and decision according situation. They also stated to facilitate information desk when service users arrived to officials. In this case, service users create awareness who communicate direct to the concerned officials.

All respondent heads forwarded as discuss with stakeholders to solve the problems, giving awareness to service users, taking measurements that breaks rules and regulations of the office is required attention.

Concerning about measures taken from the office, FGDs explained that develop organization skills, build team-spirit, finding budgets from different funds, built cooperation and collaboration of their work, creates harmony on their work, increase creativeness to tackle the office problems to satisfy the service delivery for customers.

For FGD participants, however, personal visits to offices of finance and revenue are the most common means of submitting complaints about finance and revenue service delivery. Participants stated that, despite gradual improvement, responses to complaints are below satisfactory.

4.5 Interview Questions, and Civil Service Office Heads Answers

In this section, the 2 respondents were represented by R1, and R2 where R is abbreviated to designate (Respondents). For each respondent, 4 interview questions were provided. Below are the interview questions and respondents' answers.

Q1. How do you supervise all finance and revenue office in according our country rule and regulation?

In response to this interview question R1 respondent who supervised the office by using check-list per month. R2 also answered when the case happened to rose by applicants.

Q2. Do you think the service deliver is transparent for the customer?

Both of the respondents (2) are said lack of transparent for delivered service.

Q3. How do you check and balance customer's satisfaction of services delivery activities?

For this interview question, all respondents agreed to the statement. They stated supervision, inspection and give training for employees.

Q4. What are the main problems in the way of service delivery process?

This question is also forwarded for R1 respondent answered that lack of knowledge, lack of budget, shortage of office materials, and problems of proclamation rules. R2 also forwarded as lack of accountability, and transparency.

4.6 Analysis of Findings Obtained through Observation

On the basis of observation checklist the office have give low services for service users. This indicates that the office experts have lack of adequate knowledge to delivered service. In this case, service user's angry, disagreement, and violet the office rule and regulation.

Office observation showed the service users get service up to thirty people per a day. From the above bounded people less than nine to twelve get service a day but majority of people did not get service effectively. This shows that service obtained from the office was very low in number. In other day, the researcher observed service user's return to the office repeatedly which means in a week 150 – 200 service users came to get service. From the above people, 50 – 65 to get service among the number people per week. The reason behind majority of service users did not get service because of experts' absenteeism on their work, short and long term meetings, ignorance, lack of commitment and skill gap on their work.

During observation time, the researcher observed clarity of responsibility and accountability frame work document were low. This shows that lack of awareness among experts, coordinators and heads, shortage of pre-announced rules and regulations to take action and decision in the finance and revenue office. Moreover, the researcher observed the coordination and cooperation between staff members were low. When the researcher observed their low coordination, because less exchange of idea and sharing experience, lack of creativeness.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Summary

The service deliver requires fundamental change involving both institutional and cultural change in finance and revenue office. It is very difficult to thing effective management of a country's social and economic resources in a manner that is transparent, accountability and equitable without the existence of good governance. By this more or less the experts undisciplined, no cooperation and harmony, and unpunctuality in the working place.

Most of the time leader style in finance and revenue office not flexible according situation, rigid, passive, unattractive and less practical, creative and motivation in their leading office. This all makes the service user not to get good service in office.

Most of service users were used service for payment from the office and other services. The reason behind experts met by social problems, private work and take long break time. The service users have information gap, assault and less respect rule and regulation. This make friction between service user and experts to follow unwanted direction.

5.2 Conclusion

The following conclusions are derived from the findings.

- ❖ Results from this study showed that most of finance and revenue office experts have interest in working place; they want to improve their professions by government and self sponsor; almost all employees have no labour discipline because sense of ethnicity, depend on the leaders and lack of awareness. Additionally, there is no cooperation and harmony among the staffs.
- ❖ Experts in finance and revenue office serious challenges in lack of timely training, work burden, shortage of the use of technology, lack of top management support and lack of career structure.
- ❖ Moreover, the result of this study shows that, the service user's dissatisfied in the service of the office because leaders have less responsible to measure action and decision,

corruption, giving long appointment, repeated meeting, lack of punctuality, and most experts fearing to give direction.

- ❖ The mentioned office heads' agreed the service delivery problems in the office such as lack of budget to fulfill the right man to the right position, unpunctuality, lack of service users information gap. The need to take measurements who break rule and regulation is required attention of them.

5.3 Recommendations

Based on the findings and conclusions made above, the researcher forwarded suggestions to solve the problems for the service delivery practices in the study area.

- ✓ Give awareness for all experts to obey labour discipline in their work place.
- ✓ Avoid sense of ethnicity, depend on their leaders partitioning or discrimination, corruption solved by common meeting and discussions.
- ✓ Finance and revenue office leadership bodies, take strong legal measurement for a person who wastes the fixed office time.
- ✓ The town administration should build a good relation with co-workers and shape leadership style to lead the organization by training, evaluating, and checking and balancing the office leaders and experts.
- ✓ Government bodies should support less income salary workers.

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APPENDIX – I
JIMMA UNIVERSITY
COLLEGE OF LAW AND GOVERNANCE
DEPARTMENT OF CIVICS AND ETHICS

Questionnaire for Finance and Revenue Experts

Dear respondents, the aim of this questionnaire is gather data from the study design to assess the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone. The information gathered will be confidentially and will not be used for any other purpose than this study. Therefore, you are kindly requested to provide the necessary information.

Thank you for your cooperative!!

General direction

- No need of writing your name.
- Answer the question as you thought to do so by choosing the best alternative or filling the blank space on the given point.

Part I. Background information of finance and revenue experts

1. Sex:
A. Male B. Female
2. Age:
A. 20 – 30 years B. 31 – 40 years C. Above 40 years
3. Level of education:
A. Diploma B. First degree C. Second degree
4. Work experience:
A. 1 – 3 years B. 4 – 6 years C. 7 – 9 years D. Above 10 years

Part II. Questions regarding on status & interest of the respondents

1. To what extent you are interested in office working?
 - A. to less extent
 - B. to great extent
 - C. no interest at all
2. If question n_o 1 is 'No interest at all', why?

4.4. Respondents response on improvement of profession

1. Do you want to improve your profession well?
 - A Yes
 - B. No
2. If question n_o 3 is 'Yes', how?
 - A. By self-support
 - B. By government
 - C. By NGO support
3. If question no 3 is 'No', why?
 - A. Lack of money
 - B. Lack of interest
 - C. Lack of time

4.5. Respondents responses regarding to labour discipline

1. Do you assume all workers have good labour discipline in working place?
 - A. Yes
 - B. No
2. If your response on question n_o 1 is 'No', why the reason??
 - A. Lack of awareness
 - B. Sense of ethnicity
 - C. Depend on their leader
3. Are there all workers co-operate and harmony in working place?
 - A. Yes
 - B. No
4. If your response is question n_o 3 is 'No', why?
 - A. Lack of leadership system

B. Partition or discrimination in working place

C. Other (specify it) _____

5. How do you rate your punctuality?

A. High

B. Medium

C. Low

6. If your response on question no 11 is 'low', why?

A. Lack of transport access

B. Walking on foot long road

C. Busy by other works

Part IV: Respondents response regard timely training

1. Do you have get timely training on your work place?

A. Yes

B. No

4.7. Respondent response on the challenging factor affecting the serves deliver of the office

Part III. Questions regarding the challenges of the office

The following challenging factors may affect the service delivery of finance and revenue office, please rate to what extent the factors that affect the service delivery practices in your office by putting “√” mark in one of the boxes against each statement.

Direction: 5= strongly agree 4= agree 3= undecided 2= disagree 1= strongly disagree

No	Items	Code				
		1	2	3	4	5
	What are the major challenges that finance and revenue office face with in service delivery?					
1	Lack of career structure					
2	Work burden					
3	Shortage of usage technology					
4	Lack of top management support					

4.8. According Quality of leader

Part IV. Question regarding on the quality of leader

1. How do you describe the quality of your office leaders?

2. Does your office facilitate to sharing experience and knowledge each other?

3. What do you think the main problems of service delivery process?

4. What do you think curb the problems?

APPENDIX – II
JIMMA UNIVERSITY
COLLEGE OF LAW AND GOVERNANCE
DEPARTMENT OF CIVICS AND ETHICS

Questionnaire for Service users (ለአገልግሎት ተጠቃሚዎች የቀረቡ መጠይቆች)

Dear respondents, the aim of this questionnaire is gather data from the study design to assess the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone. The information gathered will be confidentially and will not be used for any other purpose than this study. Therefore, you are kindly requested to provide the necessary information.

Thank you for your cooperative!!

General direction: (አጠቃላይ አቅጣጫ)

(ስለትብብርዎ እናመሰግናለን)

- No need of writing your name. (ስም መጻፍ አይፈቀድም)
- Answer the question as you thought to do so by choosing the best alternative or filling the blank space on the given point. (ትክክለኛውን መልስ ምረጥ/ጭ)

Part I. Background information of service users

1. Sex:

A. Male (ወንድ)

B. Female (ሴት)

2. Age:

A. 20 – 30 years (ከ20-30 ዓመት)

B. 31 – 40 years (ከ31-40 ዓመት)

C. Above 40 years (ከ40 ዓመት በላይ)

3. Level of education: (የትምህርት ደረጃ)

A. Primary school graduated (ከ1ኛ-8ኛ ክፍል)

B. Secondary school graduated (ከ9ኛ-12ኛ ክፍል)

C. Certificate (ሰርተፍኬት)

D. Diploma (ዲፕሎማ)

E. Degree and above (ድግሪና ከዚያ በላይ)

Part II. Questions regarding on usage of service

1. Which service have used from the finance and Revenue office? (የትኛውን አገልግሎት ከፋይናንስ ወይም ከገቢዎች ቢሮ ትጠቀማለህ?)
 - A. Payment for service (የክፍያ አገልግሎት)
 - B. Providing TIN number (ቲን ቁጥር)
 - C. Registered for commercial activities (ለንግድ ስራዎች ምዝገባ)
2. If you want to the office for receiving the service, how do you rate the coordination of the responsible bodies? (የገቢዎችና ፋይናንስ ቢሮ አገልግሎት ለመጠቀም ስትሄድ ሀላፊነት ያላቸው ሰዎች ትብብር ምን ያህል ነው?)
 - A. Very good (በጣም ጥሩ)
 - B. Good (ጥሩ)
 - C. Poor (ዝቅተኛ)
3. How do you transparency of service delivery process? ((ግልፅኝነት ሰዓት አክባሪነትን በተመለከተ አገልግሎት አሰጣጡ ምን ይመስላል?)
 - A. Very High (በጣም ከፍተኛ)
 - B. High (ከፍተኛ)
 - C. Low (ዝቅተኛ)
4. Do you get good service on time from the study area? (ከፋይናንስና ገቢዎች ጥሩ አገልግሎት በጊዜ/በሰዓቱ ትጠቀማለህ?)
 - A. Yes (አዎን)
 - B. No (አይደለም)
5. If your response for question no 4 is 'No', why? Specify it. (ምላሽህ/ሽ አይደለም ከሆነ ምክንያቱን ጥቀሱ/ሽ)

Part III. Questions for concerning the ways of participation

1. Do leader allow community to sharing strategic vision & participation in decision making in the office? (በገቢዎችና ፋይናንስ የሚሰሩ መሪዎች ስልታዊ ራዕይና ውሳኔ አሰጣጥ ላይ እንድትሳተፉ የመፍቀድ ሁኔታ?)
 - A. High (ከፍተኛ)
 - B. Medium (መካከለኛ)
 - C. Low ((ዝቅተኛ)

2. If your response for question no 1 is ‘Low’, why? Explain it and do you give suggestion. (ጥያቄ ቁጥር 1 ላይ ምላሽህ አይደለም ካልክ አስተያየት ስጥ)

3. Have you ever seen stake holders participating in monitoring and evaluating in the study area? (ገቢዎችና ፋይናንስ አገልግሎት አሰጣጥ ላይ ባለድርሻ አካላት በበላይነትና በመገምገም እየሰሩ መሆናቸው ምን ያህል ነው?)

- A. High (ከፍተኛ)
- B. Medium (መካከለኛ)
- C. Low (ዝቅተኛ)

Part IV. Questions regarding on the ways of accountability and their interest (ተጠያቂነትና እርካታን በተመለከተ)

1. Do you look officer leader responsibility to show their action & decision to their service users? (የፋይናንስና ገቢዎች ቢሮ ለአገልግሎት ተጠቃሚዎች ትግበራና ትክክለኛ ውሳኔ አሰጣጥ ምን ያህል ነው?)

- A. High (ከፍተኛ)
- B. Medium (መካከለኛ)
- C. Low (ዝቅተኛ)

2. If your responses question no 1 is ‘Low’, why? Specify it. (ምላሽህ አይደለም ከሆነ ምክንያቱን ግለፅ)

Respondents response on their satisfaction of service delivery. (የአገልግሎት አሰጣጥ እርካታን በተመለከተ)

1. Do you satisfied given service from the office? (የገቢዎችና ፋይናንስ አገልግሎት አሰጣጥ ያረካል?)

- A. Yes (አዎ)
- B. No (አይደለም)

2. If your response on question no 1 is ‘No’, what is the reason behind? (ምላሽህ አያረካም ካልክ ምክንያቱ ምንድነው?)

- A. Load of work (የስራ ጫና)
- B. Lack of time (የጊዜ እጥረት)

- C. Lack of interest (ፍላጎት ማጣት)
- D. Others (specify it) (ሌሎች ጉዳዮችን ጥቀስ) _____

Part VI. Questions regarding the challenges in the working area (በፋይናንስና በገቢዎች ሥራ የሚጎዱ ነገሮች)

The following challenging factors may affect the service delivery of finance and revenue office, please rate to what extent the factors that affect the service delivery practices in the office area by putting “√” mark in one of the boxes against each statement.

Direction: 5= strongly agree (በጣም እስማማለወ.) 4= agree (እስማማለወ.)
 3= undecided (አልወሰንኩም) 2= disagree (አልስማማም) 1= strongly disagree (በጣም አልስማማም)

No	Items	Code				
		1	2	3	4	5
	What are the major challenges that finance and revenue office face with in service delivery? (በከፍተኛ ሁኔታ ፋይናንስና ገቢዎች አገልግሎት አሰጣጥ የሚፈታተኑ ችግሮች አሉ?)					
1	Giving to appointment for long period of time (ለባለጉዳይ ረጅም ቀጠሮ መስጠት)					
2	Un programmed meeting (ሁል ጊዜ ያለ ፕሮግራም ስብሰባ)					
3	Giving priority for friends, political leaders and other economic based relation (ቅድሚያ ለዘመዶች፣ ለፖለቲካ መሪዎች እና የኢኮኖሚ ጥቅምን መሰረት ያደረገ ግንኙነት)					
4	Lack of punctuality (የጊዜ እጥረት)					
5	Lack of attitude and ignorance (የአመለካከት ችግርና ችላ ማለት ወይም ማግለል)					

6	Fearing to give direction (እራሱ አቅጣጫ መስጠት እየቻለ ፈርቶ መተወ.)					
7	Knowledge gap of responsible bodies (በሀላፊነቶች የሚታየው የእውቀት ክፍተት)					

Part IV. Question regarding on the effectiveness of the work (ወጤታማ ስራን በተመለከተ)

1. What do you suggest the finance and revenue office giving effective service delivery of service for customers? (ፋይናንስና ገቢዎች መስሪያ ቤት ወጤታማ አገልግሎት አሰጣጥ እንዲሰጡ ምን አስተያየት አለህ?)

APPENDIX – III
JIMMA UNIVERSITY
COLLEGE OF LAW AND GOVERNANCE
DEPARTMENT OF CIVICS AND ETHICS

Interview Question for Finance and Revenue Office Heads' and Coordinators'

Dear respondents, the purpose of this questionnaire is to collect data for the study which attempts to assess the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone. The success of this study depends on your genuine response and the result of this study will help to give important recommendation on finance and revenue office service delivery practices and challenges to the concerned body.

Thank you in advance!

Part I: Personal Information

- Sex: _____
- Age: _____
- Level of education: _____
- Service year in current position: _____
- Field of specialization: _____

Part II. Interview Questions related to finance and revenue office service delivery practices and challenges

1. Do you think the office is fully employed with necessary employees?
 2. Do you think the laws, rules & procedures have taken account the needs of service users?
 3. What is your opinion of the service delivery problems in your office?
 4. What does your office to tackle those problems?
-

APPENDIX – IV
JIMMA UNIVERSITY
COLLEGE OF LAW AND GOVERNANCE
DEPARTMENT OF CIVICS AND ETHICS

Interview question for Civil Service Officials

Dear respondents, the purpose of this questionnaire is to collect data for the study which attempts to assess the practice and challenges of service delivery of finance and revenue office in Mizan town in Bench-Sheko zone. The success of this study depends on your genuine response and the result of this study will help to give important recommendation on finance and revenue office service delivery practices and challenges to the concerned body.

Thank you in advance!

Part I: Personal Information

- Sex: _____
- Age: _____
- Level of education: _____
- Service year in current position: _____
- Field of specialization: _____

Part II. Interview Questions related to finance and revenue office service delivery practices and challenges

1. How do you supervise all finance and revenue office in according country rule and regulation?
 2. Do you think the service delivery is transparence for the customers?
 3. How do you check and balance customer satisfaction of services delivery activities?
 4. What are the main problems in the way of service delivery process?
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