

**AN EXAMINATION ON THE IMPLEMENTATION OF CUSTOMER CARE POLICY
IN PUBLIC ORGANIZATIONS:
THE CASE STUDY OF TANZANIA REVENUE AUTHORITY (TRA) OF
TABORA REGIONAL OFFICE**

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**A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF APPLIED
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DECLARATION

I, *Robert Asukenye*, I hereby declare that this report is mine and is the results of my own findings. With my faith, it has not been submitted to any Higher Learning Institution for the similar purpose or academic award.

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Date *30th APR - 2013*

APPROVAL

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Kampala International University, a research report entitled **Examination on the Implementation of Customer Care Policy in Public Organizations: The Case Study of Tanzania Revenue Authority of Tabora Regional Office** in a partial fulfillment of the requirements for the Bachelor Degree of Human Resource Management of Kampala International University.

ABIRIA PATRICIA

Supervisor

Signature

Date

DEDICATION

This research report is dedicated to my Parents, my Wife, my childrens all my brothers and sisters as well as eight beloved friends Mr. patric, Lazaro Temba, prevertus, Miss Irene Mahija , Heavelight, and Zureikha

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It is hard to air out all my gratitude to all who by one way or another have contributed in preparing, compiling materials and writing this research report. But there are those I can not omit.

I would like to give thanks to God who gives me concrete and abstract utilities and my parents who have reached me here through their efforts and good parenting skill.

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ABBREVIATIONS USED.

TRA - Tanzania Revenue Authority

TPs - Taxpayers

CSD - Central Services Department

VAT - Value Added Tax

TIN - Taxpayer Identification Number

QMS - Quality Management System

CDR - Commissioner for Domestic Revenue

HQ - Head Quarter

ARM, DMC- Assistance Regional Manager-Debits Management and Compliance

TSED- Taxpayers Services and Education Department

ISO- International Organization for Standardization

ACC-Account

DPT- Department

RTSEO – Regional Taxpayers service and education officer

ABSTARCT

This research report on the factors limiting implementation of customer care policy was conducted from Dec 2012 to March 2013 in TRA Tabora Regional office. Researcher dealt with four objectives (i) To identify if management of TRA makes customer care policy known to its stakeholders (ii) To find out whether TRA adheres to the requirements of customer care policy (iii) To identify whether customers satisfy with customer care policy implementation by TRA (iv) To identify the problems on implementation of customer care policy.

Research design was case study within TRA Tabora Regional office. Researcher used stratified simple random sampling for reducing population (sample) heterogeneity and judgmental sampling for coming up with individuals of desired characteristics on the topic. 70 representative samples were used included 20(63%) employees out of 32 total employee and 50 Tps who randomly were selected such that 20 (17%) of all Tps came from registered with VAT while 30 Tps included in the sample came from those not registered with VAT (small Tps) and their total number were not directly known.

Questionnaires, observation, interview and documentation were used for data collection. In the interview with ARM-DMC, it was said that efforts to familiarize the policy to TPs are there. From the efforts, TPs are informed their rights and obligations and commitment of TRA to deliver quality services to them. It was seen that the level of understanding on the customer care policy requirements vary among TRA staff and TPs.

In the Audit report of October/November 2011, it was reported that employees of low level are less aware with quality objectives and quality procedures of customer care policy. Researchers discovered that unawareness of customer care policy is contributed by shortage of customer care trainings and low understanding of English among low level employees which makes them fail to interpret customer care policy related documents written in English and hence difficult to implement the policy.

It was responded by 22 (44%) TPs through questionnaires that they satisfy with policy implementation while other 28 (56%) said that the level still unsatisfied. Through observation, most of customers were seen bored with cumbersome procedures to be served especially during opening of new business. It was responded by 16 (80%) employees in the questionnaires that they face problems in implementation of customer care policy due to shortage of staff, tax laws are written in English and lack of tax compliance among some TPs.

Thus from factors limiting implementation of customer care policy, researcher recommended that there should be more efforts on customer care trainings to employees in simple language. Tax education should be given to TPs frequently and in simple language. Management should clarify the service quality standard like costs and availability so that TRA service quality can be defined by providers as well as by receivers. RTSEO should requests for tax laws and revenue related forms written in Swahili from HQ for easily understandings among employees and customers. Lastly, there should be a programmed approach to have temporary employees to rescue the situation of shortage of staff if staffing is some how more difficulty.

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CHAPTER ONE

ORGANIZATION OF STUDY AND RESEARCH PROBLEM

1.0 Introduction

This chapter introduces historical background of Tanzania Revenue Authority (TRA), background of research problem, statement of the problem, objective of the study, research questions developed by researcher, significances of the study, limitation of the study, delimitation of the study and definitions of terms used in this finding.

1.1 Background of TRA

TRA was created by an Act of Parliament of 1995 Chapter 399 of the law. TRA started its operations on 1st July; 1996. It has vested powers to administer impartially the various laws concern taxes collection from taxpayers (Taxpayer's Charter, 2009)

TRA recognizes the importance of forging a close partnership with Taxpayers (TPs) and stakeholders, and has put forward the contract between itself and its customers which declares that *"TRA is committed to deliver quality services to TPs and stakeholders in discharging its functions of assessing, collecting and accounting for the central government revenues"* (Taxpayer's Charter, ibid)

1.1.1 Vision and Mission statement of TRA

Vision of TRA

To be a modern Tax administration

Mission statement of TRA

To be an effective and efficient Tax Administration which promote voluntary tax compliance by providing high quality customer services with fair and integrity through competent and motivated staff.

1.1.2 TRA Tabora Regional Office Departments

- Debit Management and Compliance Department

- Taxpayers Service and Education Department
- Customs and Excise Department
- Audit Department
- Accounts and Financing Department

1.1.3 TRA -Customer Care Policy

TRA customer care policy is explained by the TRA Quality Policy and consisted in Taxpayers Charter (ibid). The Quality policy says that “*TRA is committed to provision of services that meet or exceed the requirements and expectations of its stakeholders...it further defines quality as meeting stakeholders’ expectations, judiciously*”.

The Authority actively pursues ever improving quality through programs that enables each employee to do his or her job right, the first time and every time. (TRA Commission General, 2007)

TRA customer care policy is implemented through Quality Management System (QMS) which is addressed by ISO 9001:2000 standards. ISO implies International Organization for Standardization, but it is not a true acronym. (ISO is taken from the Greek word “isos” meaning same or equal). ISO is the network of the national standards bodies of 138 countries, on the basis of one member per country, with a Central Secretariat in Geneva that coordinates the network. ISO develops voluntary technical standards which add value to all types of business operations. (Frequent asked questions about QMS, Leaflet of May, 2008)

ISO 9001:2000 addresses “*quality management*”. This means what an organization does to fulfill:

- a. The customer’s quality requirement, and
- b. Applicable regulatory requirements, while aiming to:
 - Enhance customer satisfaction, and
 - Achieve continual improvement of its performance in pursuit of these objectives.

TRA recognizes the needs to implement ISO 9001:2000 standards which call for “*satisfying customers*”, further it contents that “*without satisfied customers, an organization is in peril!*” To keep customers satisfied, the organization needs to meet their requirements. The ISO 9001:2000 standards provide a tried and tested framework for taking a systematic approach to managing the organization’s processes so that they consistently turn out product that satisfies customers’ expectations.

1.1.4 TRA efforts and raise of Tax Revenues collection

TRA strives on implementing the QMS for satisfying customers which in turn leads into voluntary tax compliance. The raise in Revenues collection by implementing QMS requirements including voluntary tax compliance which is chiefly said to be achieved through implementation of customer policy requirements and attention paid on customer education. (4th Taxpayers Day Special Magazine, Issue No.4 of November, 2011)

Table 1: Tax Revenue Collection Trends 2005-2011

Year	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Estimate Collection in Billions Tshs	2000	2300	2500	29000	3600	4500

(Source: Monthly performance report manual: Dec, 2011)

1.1.5 TRA Commitment on Customer Care Programs

In the endeavors to forge close relationship with TPs, TRA has declared elements or principles of customer care in its dealings to deliver quality services. Thus in the discharging its noble responsibility of collecting government revenues, TRA is committed to observe the following obligations to TPs / stakeholders as pointed out by Taxpayer charter (ibid) and TRA Code of Ethics of June (2011)

(a) Customer consideration and education

- TRA commits itself to issue tax forms, educational materials, timely and accurate information in a simple language through TRA officers.
- Commits itself to attend to all complaints lodged by TPs and provide appropriate replies and solutions.
- TRA commits to impartial treatment to its customers, presumption honestly, respect to customer privacy and confidentiality.

(b) Promptness and accessibility of services and employees

- Taxpayers Identification Number (TIN) and Value Added Tax (VAT) registration are to be provided within 1 day after lodgment of applications
- Tax consultants are declared to be registered within 15 days after receiving application forms.
- Motor vehicles are to be registered within two (2) days in regions within computerized system and within 10 days in regions without computerized system
- Motor vehicle and driving licenses are to be issued within one day from the date of receipt of the application.
- TRA commits to start to attend enquires and complaints of walk-in visitors within 30 minutes from the time of arrival of a visitor and replies on complaints /enquires must be within 7 days.
- Customers should be attended within 30 minutes of their arrival and within 15 minutes if customer made pre appointment.
- Employees are required to serve customer all working hours without lunch time.

(c) Employees in delivering high quality services

- Employees should show dignity and respect
- Employees should be honest and integrity
- Employees are required by policy to be committed and motivated
- Employees are required to be competent in their dealings
- Use of polite language and getting customer point of view

(d) Services communication and improvement

TRA declares to invite and encourage TPs, stakeholders and the general public to provide feedback regarding the quality of services it offers for further improvement. Feedback can be in form of appreciation, opinion, suggestions or complaints. All these are geared towards establishing service gaps, if any, and therefore providing new strategies for service recovery. Facilities which have been put in place for soliciting service feedback in implementation of customer care policy includes:-Suggestion boxes, reception cards, Contact cards, Letters, e-mail, Hotlines (telephone),Physical visits to TRA offices survey and Seminar evaluation forms

1.2 BACKGROUND OF THE STUDY

Following adoption of customer care policy in public organizations offering direct services to citizens, the managements in government agencies and other government organizations have put an emphasis on considerations toward customers in all areas of their dealings which affect client services quality (<http://www.ctc.gov.au/2000charters/index.htm>). It is within the ambits of this policy in which the servants are bound to be consistent in the decisions and actions they make to affect services quality they offer to the customers. (Gupta, 1993:158)

The practice is not the same among all organizations in implementing the requirements from customers as guaranteed by the policy because some organizations tend to please their customers; simply because they implement customers' requirements timely, exactly and or even to exceed the expected service standards. But some organizations fail to implement customer expectations like quality of the services, time for services availability, ethical behaviors of one delivering goods and/ or services to the customers and good employees – customer relation required. These organizations which fail to meet customers' expectations end with failure to reach their goals (Zeithmal et al, 1990)

Failure to meet customers' expectations from organization delivering services is witnessed when customers switch from the goods and or services which were received from the first organization to its rival, lodgment of complaints and bad talks or information about the services quality. All these are normal events in most public organizations. These evidences

show that customer care policy is not implemented to meet expectation of the customers in most public organizations.

1.3 STATEMENT OF THE PROBLEM.

Public organizations serving customers under the umbrella of customer care policy should deliver services which comply with customer requirements. Most organizations find it difficult to deliver quality services as declared by customer care policy. Generally, the Policy requires employees to be accessible, professional in appearance, to serve customers promptly, with honesty, with dignity and fair services. But customers claim on inaccessibility of servants, service delays, partiality of the service, harsh language of the public servants, unreasonable charges and cumbersome procedures to get service, (Tanzania Public Services Delivery Survey Report, 1996). The Researcher has observed these problems prevailing in most public organizations which provide direct services to the customers/citizens; TRA being among of them.

Different researchers have conducted research on the related topic, mainly the core values of customer care like availability of tangible and intangible quality services to customers from public organizations, but factors limiting implementation of customer care policy in public organizations were not worked on. Observing this gap, researcher has developed an interest to examine the factors limiting implementation of customer care policy in public organizations, particularly in TRA-Tabora Regional Office.

1.4 OBJECTIVES OF THE STUDY

1.4.1 General objective of the study

The study will intended to examine factors limiting implementation of customer care policy in public organizations especially TRA-Tabora Regional Office.

1.5.2 Specific objectives of the study

- (i) To identify if management of TRA makes customer care policy known to its customers.
- (ii) To find out whether TRA adheres to the requirements of customer care policy.

(iii) To identify whether customers satisfy with ways TRA customer care policy being implemented.

(iv) To identify the problems on implementation of TRA customer care policy.

1.5 RESEARCH QUESTIONS

The following are questions which were answered by researcher to fulfill research findings.

- i. Does management of TRA make customer care policy known to stakeholders?
- ii. Do organization conducts and practices adhere to the requirements of the customer care policy?
- iii. Are the customers of TRA satisfied with ways TRA implements customer care policy?
- iv. What are problems on implementation of customer care policy in TRA?

1.6 SIGNIFICANCE OF THE STUDY

The completion of the study will aimed at achieving ways to deal with factors limiting implementation of customer care policy especially TRA of Tabora office

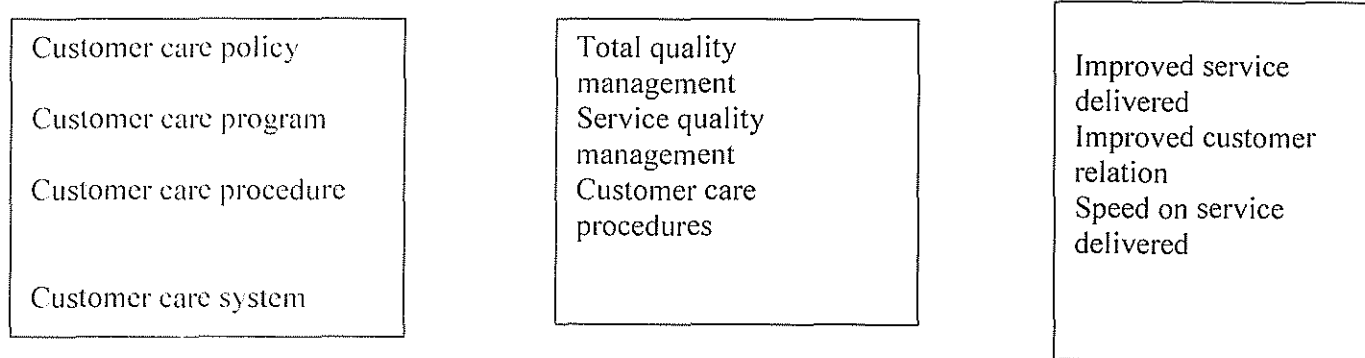
Again, the study will aimed to discover new body of knowledge on the problems. Example, reasons behind for not implementing customer care policy in public organizations.

Further more, the findings will be the eye opener for ways public organizations should please their customers. Example, ways public organizations should serve or treat customers, deal with their complaints and to achieve quality customer services and satisfactions written by different researchers.

Lastly, the completion of the study will be a part of partial fulfillment of the requirements of being awarded a Bachelor Degree in Human Resource Management of Kampala International University.

1.7 Conceptual framework

Figure 1: Showing Conceptual framework of the study



1.8 LIMITATIONS OF THE STUDY

The study will be within one government organization, therefore the findings are not appropriate to make generalization on the factors limiting implantation of customer care policy among other public organizations but findings are appropriate to the TRA of Tabora Regional office as it concern.

Secondly, to get appropriate number of TRA customers will be the problem since the organization has wide number of customers including all citizens. Researcher decided to take total of 70 sample fallen in three categories namely; 20 employees whose total population will be known, 20 VAT registered TPs whose total population will be known and 30 TPs not registered with VAT whose total population was not clearly known.

1.9 DELIMITATIONS OF THE STUDY

The researcher under this study paid concentration on the examination of factors limiting implementation of customer care policy in public organizations.

The study will be conducted in TRA-Tabora Regional Office in which five departments will be examined which are:

- Debits management and compliance department

- Taxpayers service and education department
- Customs and excise department
- Audit department
- Accounts and Financing department
 - TPs

1.10 DEFINITIONS OF THE TERMS

1.10.1 Public service (civil services and parastatals)

According to Oxford Advanced Learners' Dictionary, (7th Edt)), Public service are exemplified as transport or health care that the government or an official organization provides for people in general in a particular society. Further, it contents that these services are rendered to help people rather than to make profit.

Public service is provided by government institutions and not private persons or companies due to that they are for helping people and not for profit maximization. The unique characteristics of public services are that they are non rivalry, non exclusivity and are consumed by all people without diminution.

Moore, (1985) defines public service/goods that are those which would not be provided in free market due to their non exclusivity and rivalry. Examples of these are street lights, roads, defense, sewage collection, recreation, employment and land for residence. Other being health, education, water supply and electricity.

Under the purpose of this study, the services rendered by TRA to its stakeholders since its operation from 1996 are public service (Taxpayers Charter, ibid) because they are not exclusive and rivalry rather, they benefit all citizens and they includes:-

- Registration
- Tax assessment
- Tax Audits
- Customs valuation
- Permits and licenses

- Responses to enquires and complaints
- Customs warehousing
- Transit clearance
- Tax relief
- Tax refunds
- Tax investigation services.

1.10.2 VAT

Is an acronym of Value Added Tax. Is the kind of Tax which is collected from an individual whose annual taxable turnover exceeding Tsh.40 million per annum or the average sales exceeding Tsh. 10 millions for three consecutive months of the year.

The business paying VAT is registered and given VAT registration number. The number is unique and different from any other business registered with VAT throughout Tanzania for easing and identification of VAT refunds/claims (Taxes and Duties at a Glance, 2008/2009)

1.10.3 TIN

Is an acronym of Taxpayer Identification Number. TIN is unique computerized certificate given to TP. Every TP is given one TIN and the number is different from any TP in Tanzania for the business registration identification. TP lodging an application for opening business, his TIN is processed under the Act No.133 of the Law (Tax Incentives in Tanzania 2009)

1.10.4 Quality Objectives

This is a desired level of performance with respect to process or a product covered by the Quality Management System (Quality Manual, 2008)

1.10.5 Taxpayers Charter

Is a document outlining TRA's commitment to deliver services within specified framework on the one hand, and on the other TPs obligations (Quality Manual, ibid), it sets out the rights of customers and what they can expect to receive from the organization. It sets the responsibilities of customers to abide by certain codes of behavior to help the agency provide

good services to them and to ensure a successful ongoing relation.

(<http://cabinetoffice.gov.uk/servicefirst/2000/introduce/six.htm>)

1.10.6 Customer Service Training

Is a process of imparting knowledge and skills to staff for the purpose of enhancing quality service delivery. (Quality Manual, ibid)

1.10.7 Enquires

Are requests for information received from TPs and other stakeholders with an expectation to obtain satisfactory explanations and solve their problems.

1.10.8 Complaints

Are feedbacks on the service dissatisfaction received from customers. When a customer registers a complaint, it implies a situation of appealing to the higher level of the tax administration for a solution of the complaint.

1.10.9 Simple enquiries

Are those enquires which do not require in-depth technical explanation and the replies are provided within one day. (Quality Manual, ibid)

1.10.9.1 Complex enquires

Are enquires which requires technical explanation and responded within seven (7) days (Quality Manual, ibid)

1.10.9.2 Quality Manual

Is the basic foundation for a quality system organization. It envisages the objectives of the organization in maintaining quality and explains the manner in which quality is sought to be achieved (Gupta, ibid: 252)

1.10.9.3 Quality Management (QM)

Is the kind of management which is possible with quality people. QM is necessary for securing, developing and maintaining such people. The objectives of QM are to achieve “zero” defect in all activities with the help of talented, committed and loyal people (Gupta, ibid: 252)

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter concerns with extraction of knowledge from materials related with the topic and problem of the study. It aimed at familiarizing researcher on the elements and existence of the problem of the study topic by using experience from others researcher. It helped researcher to find new information about the same problem

2.1 Theoretical Literature Review

2.1.1 Concept of the service

Oxford Advanced Learner's Dictionary (ibid), defines services to mean system that provide something that the public needs, organized by the government or a private company. It further exemplifies these services as Civil Services, Diplomatic Services, Fire Services, Health Service, Health Service, Internal Revenue Service, National Health Service, Secret Service, Security Service and social services

Kolter (1997) defines service as any act of performance that one part can offer to another that is essentially intangible and does not result in the ownership of anything and its production may or may not be tied to a physical product. The author points out four main characteristics of the service which affect the design of service by organization to the receivers as follows

Intangibility

Services are intangible. They are not seen, tasted, felt, heard or smell before they are bought. For the receivers of the services from the organization, what they use to evaluate service quality to reduce uncertainties is signs or evidence of service quality which is evidenced by place where service is found, renders of the services, equipments used, communication materials and price of the services.

Inseparability

Services are typically produced and consumed simultaneously. The users of the services are in continuous search for services and if found that services are not present at the time, then,

provider of the service is the part of the service from which customer will want to get satisfaction whether through promise or any clear explanations.

Variability

Services of the same organization have variation due to different providers of the services, materials used, time and environmental changes. What customers use to evaluate quality of the services is to talk with others before selecting a service provider. To ensure consistence, management communicates its service quality standards in all areas of its dealings.

Perish ability

Services are not stored. Unlike goods which are stored and cost associated with the storing of the goods being known, but the caring cost of the service are subjective and are related to idle production capacity, which occurs when the service provider is available but no service users or users are there but no enough capacity to produce to reach requirements.

2.1.2 Concept of service quality

Gupta, (ibid) says that service quality denotes the fitness of the service to satisfy consumers' express or implied needs. Quality of the service is observed by customers only if the expected standards are met. Service quality is defined by the customer in the market place and not by the producer or seller, what counts for the quality is customers' perceptions on the services.

TRA Quality policy (2007), defines service quality to mean meeting stakeholders' expectations, judiciously.

Kolter (ibid) points the major ways to differentiate quality oriented organization that is to constantly deliver high quality services to its customers. The key is to meet their implied needs and expectations. The author further more points out determinants of service quality as Reliability, responsiveness, assurance, empathy and tangibles

Reliability

Implies the ability to perform the promised service to the customers at the right time, and all the time

Responsiveness

The willingness to help customers and provide prompt services, responding to customers' wants and converting their demands into basic goals of job occupied.

Assurance

The knowledge and courtesy of the employees and their ability to convey trust and confidence to the customers

Empathy

The provision of caring attention to customers and convention their expectations in the service as to belong to provider of the service himself

Tangibles

The appearance of physical facilities, equipment, personnel and communication materials in the organization

2.1.3 Service Quality Management

Managements in services providing organizations must be clear that lack of focus on product quality and customer satisfaction leads into failure to attain the goal of the organization. (Gupta, ibid: 240). The author narrates that success of an organization, is its ability to supply goods and services of the right quality to the consumers at the reasonable prices.

Further more, the author points out the concept of Total Quality Management (TQM) to be useful in maintaining service quality in all areas of organization. The concept implies continuous and major improvements in all stages of products or service through the participation of all people in the organization

On top of that, author points out the requirements for implementation of TQM as following

- Total customer orientation both internally and externally
- Open communication system
- Greater degree of autonomy to functional groups
- Integrated infrastructures facilitating group interaction
- Effective system of control and feedback

In managing service quality, it is imperative to ensure the service quality is communicated in all departments (Besterfield, ibid)

2.1.4 International Organizations for Standardization (ISO) Quality System

This International Organization for Standardization (ISO) published a series of quality standards in 1987 to develop and implement quality system. TRA being among the members of the organization since 2008 when it was certified with the ISO certificate, recognizes the needs of ISO standards. (Gupta, ibid)

The author narrates that ISO 9000 series of International Standards have five fold philosophies namely:-

- Say what you do
- Do what you say
- Records what you did
- Check on the results
- Act on the variance

Every member of ISO has the certificate which indicates the compliance to the standards set by this organization. The certification of ISO has the following benefits to the organization and customers (Gupta, ibid: 250)

- **Customers' orientation.** This is because certification is made when product of the organization reach up to expectations of the customers.
- **Marketing easier.** Because consumers are aware of certification, thus marketability of the products offered by organization becomes easier.

- **Improved company image.** Because certificate creates confidence in the minds of consumers about the quality of products/ service
- **Consistency in quality.** ISO certifications are made for the period of three (3) years, hence in order to get the certification renewed, the organization has to maintain consistency in quality and hereby customers are assured of quality throughout.

2.1.4.1 Necessities for all member countries certified ISO standards including TRA.

Gupta (ibid) points the elements which ISO member should adopt in the areas of its dealing as follows:-

- Quality Manual:** It envisages the objectives of the organization in maintaining quality and explains the manner in which quality is sought to be achieved.
- Quality Procedures:** It instructs the work force how the quality system is to be achieved, that is the control process for checking quality. It describes in details whom, where, how and by whom a particular activity is to be done. (It says who does what?)
- Work Instructions:** It instructs about what has to be done and what standard of work man ship is required to perform a particular work.
- Quality Records:** It is a document to evidence that the product or service provided has been developed as per the ISO guidelines. Different forms and reports are used to record details regarding productions, auditing, calibration and procurements.
- Quality Policy/ Customer care policy:** Aimed at building customer oriented organization, that is designing strategies to satisfy external and internal customers
- Quality Management (QM):** It is possible with quality people/ employees. QM is necessary for securing, developing, and maintaining such quality people.

QM has main three principles to the key players in the organization according to Gupta (ibid).

- Be loyal to your leader
- Be loyal to rules and regulations
- Be loyal to organization

2.1.5 Concept of Customer

According to Advanced Learners' Dictionary (ibid), customer is said to be an individual, group or companies with demand for goods or services from the producer.

Puffit, (1993) argues that in an attempt to capture the essential nature of the relationship between the Local Authorities or any business organization and receiver of its goods or services, the language to use is difficult but one fix to the appropriate context under discussion whether client, customer, consumer, claimant, beneficiary, target, tenant, user, recipient, offender, or citizens. Example, customer in hospital is a patient; in school are students and passenger in transportation.

It is generalized that any persons who are asked to accept and adopt an ideas, information, services, or products, policy changes, procedures and whether charged for or not, under this context is the customer of the provider (Moore, ibid)

Therefore all taxpayers and other stakeholders including whole public for the purpose of this study they are customers of the TRA services.

2.1.5.1 Types of the customers

According to Besterfield, et al (2006), customers are identified as;

(i) External customers

Do exist outside the organization. Under this the purpose of this study, the external customers of the TRA are all business and non business people who benefit from the services of TRA, not employed in the Authority.

(ii) Internal customers

Are those found within the organization it self. Every function within the organization needs a person to execute it and within the employees themselves one depends to other for realizing performance, they are customer of each other in the field. Under the purpose of this study, all employees in the Authority are internal customers of the TRA.

2.1.6 Customer care

The term customer care is among the elements of customer services, (Besterfield, ibid). Further more, author points out that customer should be valued and treated like a friend; response to their complaints should be more than they expected to receive.

Henryford as quoted by Besterfield, (ibid) says that “...*it is not employer who pays wages, he only handles the money, it is customers who pays the wages, employees must please customers not bosses...*”

The quality services delivered to the customers should be prime consideration and that such quality should be defined as much as by customers as by the provider of the services (Kolter, ibid). The government emphasizes on professionalism in public services to attain customers' requirements mainly quality of the services because they (customers) are ones who pay wages to its servants.

The government organizations like any other services providing organization must focus on or orient themselves on the requirements of the customers. It must supply product or services and keep in modifying the same according to customers want.

2.1.6.1 Elements of the customer care.

Besterfield, (ibid) points out seven elements of customer care as follows:-

- i. Meet the customers' expectation
- ii. Get the customers' point of view
- iii. Deliver what is promised
- iv. Make customer feel valued
- v. Respond to all complaints
- vi. Over respond to the customer
- vii. Provide a clean and comfortable customer reception area

2.1.6.2 Principles of customer care.

La Monica (1994), points the following principles of customer care which organization delivering direct services to customers in the market place should abide.

a) Professionalism

Customer care goes hand to hand with professional standards of role incumbent.

b) Effectiveness and Efficiency

An organization to meet customer care should use resources timely and quickly to meet needs of the users.

c) Reliability and Relations

Organization services must be reliable and administrators should maintain friendship with customers.

d) Equity

The degree of customer care from organization should be fair, kindness and equal to all. The administration should ensure equal opportunity in distribution of the obligations, services or goods and responding complaints and enquires of customers.

e) Responsiveness.

The services delivered should be responsive, react quickly to the customer and events timely without breaking the laws.

f) Transparency.

The decisions made on services and or any action affecting customers' interest must be openly communicated at accurate time.

g) Participation.

This is achieved through recognizing the voice of customer, which means consideration on what they expect, the gap between what customers is given with what they expected- that is through communication.

h) Caring.

Exercising great care when providing the service to you are customers.

i) Trust worth.

In providing a service to customers, one should be trusted by his customers for what he is providing as a service.

2.1.7 Concept of policy.

Oxford Advanced Learners' Dictionary (ibid), defines policy as a plan of action agreed or chosen by a political party or a business entity to guide the way they behave.

According to Nicholas, (1951), policy defines as a sophisticated comprehensive action of top level decision makers rather than repetitive routines actions which may be programmed or committed to decision rule. They are blue print for action of a firm.

Armstrong, (1991) says that policies are continuous guideline on the approach the organization intends to adopt in managing people and businesses. He further emphasis that they derive principles upon which decision makers are to expected to act when dealing with matters affect organization entity as the whole.

2.1.7.1 Importance of the customer care policy in public organizations.

Department of Finance and Administration of Common wealth-Government of Australia, (www.cabinet-office.gov.uk/servicefirst/2000/inttoduc/six.htm) points the needs to have customer care policy (client service charter) in all Government bodies which provide services directly to the public because it serves number of importance as following:-

To customers

- It sets out the rights of clients and what they can expect from an agency.
- It sets out the responsibilities of customers to abide by certain codes of behaviors, to help the agency provide good service to them and to ensure a successful ongoing relationship
- It confers customers' rights to review and appeal and to lodge complaints.

- It gives customers rights to privacy and confidentiality and the rights to see information, rights to access services, facilities and information in a manner which meets their needs.
- It spells out clearly the responsibilities like to treat agency staff courtesy, to attend scheduled meeting punctually, to respond to request for information by the agency accurately, thoroughly and in a timely manner, to abide by any legal requirements and other obligations that clients are to meet in order to eligible for payments or services sought.
- Ensure customer satisfaction on services

To an agency

- It calls for all agencies to have avenues for client to provide feedback and make complaints and have mechanisms to report on that data.
- It contains information on the feedback and complaints processes under consideration of the following aspects:-
 - a. agency must welcome feedbacks (complaints, compliments and suggestions)
 - b. how to make a complaint, including relevant postal and email address and phone and fax numbers
- It calls for the significances of all client contact staff to be trained in receiving feedback, including assisting clients to articulate their concerns as well as processing and action that feedback
- It points out necessary trainings which staff should cover i.e. dealing with members of the public, especially those who are likely to be distressed.
- Ensure stakeholders of organization to comply with rules, regulation and procedures of the service.

2.2 Empirical Literature Review.

This introduces the current findings concern with the factors limiting implementation of customer care programs/policy in different public organizations providing services to the citizens. The findings helped researcher to get enough exposure to the seriousness of the problem in the society concern.

2.2.1 East African Ministers for Public Services Meeting

On opening the 7th East Africa Conference (Ministers for Public Service) held in Dare-es-salaam, 18th June, 2009, Premier **Mizengo Pinda** said that the improvement of services delivery has been noticed through creation of executive agencies in the country which is endeavour of government efforts to deliver quality services to its citizens (www.bsstimes.co.tz/june2009-eac-ministers-meeting)

The mentioned problems facing these organizations to meet customer expectations were:-

- Services are not prompt, accessible and hence do not satisfy customers expectations
- Customer have no education on the services, thus they fail to claim for quality services from the government officers
- Some of the services are still centralized to the central government and ministries. Hence delays of decision and adopt changes which affect customers' expectations.

Lack of degree of autonomous among public organizations which are citizen's oriented services. limit quality of the services addressed by customer care policy. This is because centralization makes services procedures cumbersome and hence service delays which in turn leads into dissatisfaction of services to the users (Gupta, *ibid*: 240)

2.2.2 Public Service Delivery Survey Report

President Commission on corruption formed by **Benjamin Mkapa** after became in the office in November, 1995 required a service delivery survey (SDS) in 1996. Four services were selected, namely Police, Judiciary, Revenue and Land services. 10 Districts were taken throughout Tanzania; sampling was by Stratified Simple Random Sampling (SSRS) and finally purposive sampling.

- Many people expressed dissatisfaction with the service (poor customer care); both in the household questionnaires and in focus group discussion. Statistics of the findings were that:

- More than half were dissatisfied with the speed of the services or the behaviors of the service staff like harsh language, corruption and unfair treatment
- In focus group discussion, most of them complained on the charges for services that they could receive for free of charges (corruption). They (respondents) said that the response was reported to be high speed when one paid for the service. (Public Services Delivery Survey Report, 1996; www.tgt/c.go.tz retrieved on 26th June, 2009)

Customer care policy in public organizations puts out the requirements of employees in service delivery that they have to be honest, fair, and prompt and committed in service delivery. Corruption, intentional service delays, unreasonable charges are unethical behaviors contrary with Customer care policy.

2.2.3 Mleje (2007) research report on customer care in service delivery

Researcher intended to assess quality service and customer satisfaction at the Ministry of Finance as among Public sectors. Researcher reported the problems towards implementation of customer requirements as follows:-

(a) Employees' point of view,

- i. Delay of documents from other stakeholders' who provide services.
- ii. Delay in issuing money for payment of customer's claims.
- iii. Little understanding of customers on service rules and procedures, it was reported that some customers either did not understand the procedures or ignored them, instead, they wanted to be served the way they like simply because they are related to some organization staff.
- iv. Insufficient equipments, example are computers.

(b) Customers' point of view,

- i. Harsh language used by some of the employees.
- ii. Corruption

- iii. Inadequate equipment
- iv. Poor understanding of English language to some employees
- v. High charges (costs) on the services
- vi. Shortage of the staff who deal with clerical process

2.2.4 TRA internal audit report conducted November, 2008.

This report pointed out factors limiting implementation of Customer Care Policy through QMS as follows:-

- (i) Some employees especially those in the low management level were not well aware and not well understanding QMS. In implementation of QMS, the customer care policy requires well communicated quality objectives throughout all stages of product or services within organization through participation of all employees in the organization
- (ii) Misplacement and hence loss of customer related documents including their enquiries, complaints and tax forms.
- (iii) Problems on customer communication that customer enquires and complaints are received and maintained but areas for complaints, receiving and responding dates were not properly shown

2.2.5 TRA quality audit report of December 2009.

The audit was conducted from the month of November to December 2009. The aims of the audit were to evaluate the implementation of the Quality Management System (QMS) and appraise the Management on its status. The major problems which audit reported with greater emphasis were

- (i) Shortage of staff and working computers in all areas of TRA Tabora including District offices. This leads into failure to implement customer care policy requirements.
- (ii) Service delay was reported to be experienced by TPs especially when paying tax revenues through banks. These stakeholders do not provide the special windows even on the due date which is contrary from the contract TRA entered with these institutions.

(iii) Problems associated with working computers and equipments for implementation of customer care policy were reported and included ways of collecting and reporting appropriate and accurate data for measuring Quality Objectives being defective

(iv) Problems on getting customer feed back such that perception cards and contact cards were not found which management requested from HQ. The ones which were required were of Swahili version.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter frames ways through which study will be carried out to enable researcher come up with valid findings and answers to the research questions.

3.1 Research design.

The design of the study will be a case study design since the findings are within one organization. This will be due to shortage of time and hence the design will be appropriate for coming up with valid answers impartially.

The case study design will be also important for easy and quick data collection using observation, documents and interviews. Again the design will be suitable for researcher because at the same time he was making practical training in the organization and hence unable to leave the organization.

3.2 Area of the study.

The study will be carried out in TRA Tabora Regional office covering all departments and the customers of the office (Tabora Central Market). This is because the organization provides a range of services to the business men and entities but the customers complain for the services; an example is high tax estimate they get from authority and services delays.

Also the area is preferred by researcher because TRA is one of public organizations having many customers whose services satisfaction through customer care policy implementation might derive incentives for them (customers) to pay taxes which contribute toward nation development.

3.3 Target population

Target population under the purpose of the study was 150 who in this report are termed as *internal customers* and business men and women termed as *external customers* (TPs)

3.4 Sampling techniques and sample size.

3.4.1 Sampling techniques.

Both probabilities mainly stratified simple random sampling and non-probability especially judgmental samplings were used. The former aimed to avoid bias and reduction of population heterogeneity while the later aimed at getting sample of desired characteristics.

Also it was from stratified simple random sampling and judgmental sampling the researcher got respondents of required characteristics. Example from stratified random sampling researcher came up with representative number of larger and small taxpayers registered by TRA while from judgmental sampling he derived representative employees including Regional Manager, Quality Manager and Head of departments/sections

3.4.2 Sample size.

Researcher used 70 samples size from which 20 were employees from TRA and 50 were TPs from Tabora Central Market. Out of 50 TPs, 20 were randomly selected from those registered with VAT while other 30 were picked from those small TPs not registered with VAT. Researcher obtained the number of registered TPs with VAT and those not registered with VAT from Registry section and VAT/TIN Registration section.

Table 2: Sampling Plan

Cadre	Total Population	Sample size	Approximate sample percentage %	Sampling technique	Tools used to collect data
RM	1	1	1%	Judgmental	Questionnaire
DMC-DPT	21	13	19%	Stratified sampling	Questionnaires and interview
TSED	1	1	1%	Judgmental	Questionnaire and interview
CED	2	1	1%	Judgmental	Questionnaire
Audit-DPT	3	2	3%	Judgmental	Questionnaires
ACC and Finance DPT	3	2	3%	Judgmental	Questionnaires
VAT Registered TPs	115	20	29%	Stratified random sampling	Questionnaires and observations
TPs Not Registered With VAT	-	30	43%	Stratified random sampling	Questionnaires and observations
Total	-	70	100%	-	-

Source: Staffing Table and TPs Registration records

3.5 Data collection methods.

3.5.1. Interview.

The method was used to collect qualitative and Quantitative data. Officers who were interviewed include Assistance Regional Manager-Debit Management and Compliance (ARM-DMC), Regional Taxpayers Service and Education Officer (RTSEO) and Head Data Processing. These officers were purposeful selected to be interviewed because:-

ARM-DMC is the quality coordinator (Quality Manager) of the organization; hence all matters related with service quality, quality procedures and quality policy are communicated by mentioned officer. RTSEO is responsible with customer education through all means established like seminars, meetings, and advertisements. Head of Data Processing is charged with roles of keeping all records related with customer registration and closure of the businesses (exit)

Open ended questionnaires written in English were formulated with different contents such that questions related with getting quality of the services, quality policy operation and quality procedures were given to ARM-DMC, those related with customer education were given to RTSEO and those aimed at getting the number of TPs were given to Head of data.

Researcher consulted the mentioned officers in their offices, and they responded the questions on the spot because it was aimed to facilitate further findings. Thus, researcher found that the method (interview) was appropriate for collecting quick data from these officers.

3.5.2 Questionnaires.

They will be used to all TRA stakeholders, including management, employees, and some customers. 55 Swahili questionnaires will be designed and distributed to 50 TPs and 5 TRA employees. This is because; researcher want to get clear understanding of the questions to all TPs whom assumed they could resist exercise if questionnaires will be written in English.

3.5.3 Observation.

The researcher also decided to conduct observation for overseeing customer care practices. Researcher participated in service delivery by receiving customer enquires and complaints included tax objections at the same time watching the employee-customer relation in different sections of TRA Tabora Regional office. Researcher will collected qualitative data from this method.

3.5.2 Documentation.

The researcher consulted available and useful documents concerning the problems of the study which data could be attributed. This method enabled researcher to be exposed on the records of services delivered to customers, requirements of customer care policy, tax laws, customers' complaints and enquires, quality records, quality objectives and quality procedures of TRA. The documents concerning customers enquires were found in **front office/reception** written *customer enquires*, those concerning with customer complaints and perception on the services were found in Taxpayers' Service and Education Department (TSED) office while those concerning with TPs registration were found in the data

processing and entry section. Both qualitative and quantitative data were collected from these documents.

3.6 Data analysis.

Under the purpose of the study based on qualitative research, qualitative data will dominantly collected and analysis will through explanations, descriptions, and comparison of the outcomes from the information collected. Few quantitative data which will be collected from documents and raised from questionnaires replies were analyzed by using tables, percentages and numeric figures.

3.7 Operationalization of research questions

In the efforts to make research findings continue in the right path, the researcher intended to link the objectives of the study with their questions. For making sure that questions to be answered will be simplified and consistent with the aims of the findings, researcher developed table showing variable to consider in the findings and their indicators with the methods seen to be easy for getting data. Thus, the general skeleton on the ways almost the entire research findings went on is illustrated in the table as follows.

Table 3: Operationalization of research questions

Research Questions	Variable	Indicator	Source of information
1. Does TRA make customer care policy known to customers?	Understanding of customer care policy	Customer education	Interview and questionnaires
		Organization meeting	Observation
		Employees training	Questionnaires
2. Does organization contacts and practice adhere to the requirements of customer care policy?	Customer care policy requirements	Quality of services meeting customer expectations	Questionnaires
		Good reception area	Observation
		Delivery what promised on time	Documents, observation and interview
		Response to customer complaints and enquires	Documentation and observation
		Employee-customer relation	Questionnaire and observation
3. Are customers satisfied with ways customer care policy implemented	Satisfaction on implementation of customer care policy	Service speed	Documentation and questionnaires
		Procedures of the services	Observations
		Security on customer related documents	Observation
4. Is there any problem in implementation of customer care policy?	Implementation of customer care policy	Shortage of staff	Documentation and questionnaires
		Working materials and computers	Documentation and questionnaires

CHAPTER FOUR

PRESENTATION AND DISCUSION OF FINDINGS

4.0 Introduction

In this chapter, researcher presents information collected from respondents and from observations on the factors limiting implementation of customer care policy in TRA of Tabora Regional office. Researcher answered research questions which are:-

- i. Does management of TRA makes customer care policy known to its stakeholders?
- ii. Does organization conduct and practice adhere to the policy requirements?
- iii. Are customers satisfied with ways TRA implements customer care policy?
- iv. What are problems on implementation of customer care policy?

4.1 Management efforts in making customer care policy known to customers

Customer care policy requires to be communicated to all employees for knowing their responsibility toward quality and to customers for knowing their rights and obligation in quality service (Taxpayers Charter, *ibid*). Judgments on the efforts to familiarize TRA customer care policy, focused on the level of awareness of employees and customers about the policy. In the course of policy implementation, it is the expectation that implementers (TRA employees) and people to be affected (customers) should understand the contents and requirements of the policy. Thus it is one's expectations that management and employees must be aware with requirements of the policy from them as well as customers should know rights and obligations they are entitled by the policy.

Researcher on this finding, three key areas were examined which included customer education, organization meetings (both staff meetings and staff-customers meetings) and employees trainings.

4.1.1 Customer education

Through interview with ARM-DMC, it was said that in the endeavors to make the customer care policy communicated and its requirements are met,

customers are informed their rights and obligations, employees are made aware to their customers, suggestion boxes are used for making service evaluation, there is conduct of the

meetings between TRA and TPs and TRA provides perception cards which are used to receive customers feedback on the service rendered by authority

Efforts undertaken by management to familiarize the policy were observed by researcher to be low to both employees and customers and there was variations in understanding the term quality of the service and customer care policy among management of the high cadre and those of low cadre, and among large TPs (VAT registered) and low TPs (VAT unregistered).

Researcher observed that some TPs do not understand that it is their right to receive quality services from TRA or lodge complaints on unfair treatments and it is their obligation to pay taxes, to attend the scheduled meeting and cooperate with TRA officers. Some of TPs were found to consider payments of the taxes when they reached the office regardless the time of service availability, clarifications on the services and treatments required by servants were seen less considered to them. Researcher expected that if the policy were communicated, many customers could seek for their rights and comply with obligations guaranteed by policy. Instead they were seen to take no action on any bad treatments during service acceptance. This revealed that the majority of customers are not aware with their rights and obligation to TRA. This on other hand reduces service quality feedback including complaints and enquires on the clarification.

Through questionnaires distributed to 50 TPs, only 18 customers (36%) said that they receive customer education while other 32 (64%) said that they do not receive customer education. Analysis shown that most of those who said they receive customer tax education, they were those with VAT and less from those without VAT registrations. It was generally recognized that there is variation in customer education among TPs themselves. More than half who claimed not to receive customer education said that *“if meeting is scheduled and implemented, large TPs attend and other famous stakeholders”*

The problems of unawareness to customer care policy were again found among employees themselves. Researcher observed that management in the high cadre is aware with customer care policy and its requirements like quality objectives and procedures. But low level

management is relatively less aware with customer care policy. Some of low cadre employees were asked to state TRA quality policy and Taxpayers Charter by auditors from HQ but they were not aware. They added by claiming that it is because these documents are written in English and they are work overloaded to the extent that they lack time for perusing these documents. The same problems were reported in audit report of 2011/2012. It was from these findings which it was recommended that management should make sensitization on employees' trainings on quality policy, procedures and QMS. Thus, prevalence of the problem was generalized by researcher to be inadequate attention paid by management to familiarize the policy TRA stakeholders.

4.1.2 Organization meetings

It the process of making TRA service quality standards are met and communicated, customer care policy calls for meetings among staff as the means of internal communication. It was expected that adherence to rules and regulation (scheduled meetings) of the organization as contended by Gupta (ibid) is vital for implementation of QMS which govern implementation of TRA customer care policy. But it went contrary from the expectations especially when it was found that employees themselves are not loyal to rules and regulation and to their leaders.

Researcher observed that meetings are conducted within the organization at least twice per week, but some employees attend while others not even though the meeting is not exclusive. It is believed that staff meeting is a tool which helps employees to know what is happening inside and outside their work environments. Failure to attend meetings contravenes with policy requirements as provided in the Quality Manual (ibid) that

Internal communication is established for ensuring effectiveness of the QMS through meetings, management review, circulation of minutes of the management review meetings, internal audit closing meeting and other routine business communication which authority puts in place and found valuable to enhance quality of its services.

Thus one may be found working out of the quality objectives, standards and expectations of the management due to failure to attend the organization meetings.

4.1.3 Employees trainings

TRA puts forward needs to have trained employees on customer care for ensuring that its employees do their job right at the first and every time (TRA Commission General July, 2007 cited from Taxpayers Charter, *ibid*)

Through questionnaires, 20 samples of employees were used and the question on whether they attended customer care training before or after being employed were raised. The results were that 6 (30%) employees said that they have not ever attended while other 14 (70%) employees said that they have attended trainings and seminars or courses concerning customer care. For proper implementation of customer care policy in all levels of the office, employees are supposed to be trained on the customer care programs. This contravenes with policy requirements and hence meeting customer care requirements. It is provided by the Quality Manual (*ibid*) that *“top management ensures that the quality policy is communicated to all employees, including in their trainings, seminars, courses and meetings”*.

4.1.4 Discussion on the findings

For the policy requirements to be met, TRA would have ensured the presence committed resources (human and education means) either during policy preparation or in its implementation. Currently, management has to ensure customers understand their rights and obligations and employees should know what quality means to them. This might be achieved mainly through increased attention on customer education, organization meetings and employees trainings. Gupta (*ibid*: 252) contents that *“service quality policy and objectives are met through trained, talented, committed and loyal employees”*.

4.2 TRA and adherence to customer care policy

Customer care policy requires management to comply service provision such that they have to meet or even to exceed customers' expectations. In this finding researcher expected that there should be relative matching in perceptions on the service quality between providers and receivers of the services and employee should meet the requirements of the policy like time of service availability, close relation with customers, provision of promised services on time and over response to customers enquire and complaints. All indicators investigated revealed

gaps on implementation of customer care policy. None of the variables satisfied employees' perceptions equal to customers. The outcomes of the findings upon these indicators were as follows:-

4.2.1 Quality of the services which meet or exceed customers' expectations

From the questionnaires distributed to 20 employees, approximately all employees in the sample (95%) said that the services offered by organization meet and even to exceed the customer expectations. Only 1 (5%) said that they do not meet and exceed expectations of customers.

On the other hand, the results was not the same from TPs point of view, more than half of TPs (78%) said that services offered by TRA does not meet and or exceed their expectations, while only 32% said that services quality meet and even to exceed their expectations. It revealed that this might be contributed by perceptual differences between the service providers and the receivers.

Many organizations find difficulty to please customers because of this factor. To have relativities on service quality perceptions among customers and providers, communication on service quality standards is required. (Zeithmal et al, ibid)

Kolter (1997) contents that *no matter how difficult it may be, but service quality is not defined by the providers of the services but the quality in defined by the perceptions of customers in the market place*. What customers perceive that is the extent of the service quality is what met by producers. For accounting the quality of TRA services there should be relative matching between providers and customers perceptions on the service quality.

4.2.2 Customers reception area

TRA has good customers' reception area. The appearance of space and physical facilities such as benches, chairs and tables of the area are good. But researcher observed problems associated with services which are required to be provided in reception area. It was found that the area has no receptionist due to shortage of staff; hence customers are not directed

well where to go for service and dealing with their simple enquires. It was seen that security guard is the one who plays two roles hence mixed authority and some times found not present there.

It is required by the policy in the Quality Manual (ibid) that "*all employees are trained on the relevance and importance of their activities and how they contribute to the achievement of the quality objectives*". Thus for security guard to deal with receptionist roles is relatively contrary with customer care policy requirements and professional requirements of role incumbent. Thus this accounts for limitation on implementation of TRA customer care policy because within the same organization, customers account services quality from a time they enter the office which is affected by reception area services.

4.2.3 Delivering services on promised time.

From the documents including Taxpayers Charter (ibid), employees are supposed to serve customers from 8:00AM to 5:00PM without lunch time according to the policy. But it was observed that in the early hours of work, cleanliness still going on and some employees not yet arrived while TPs are there waiting for services.

Researcher observed that the time of having lunch (1:00-2:30PM) employees leave their offices. Policy requires them to serve customers throughout the working hours. Taxpayers Charter says "*TRA services are available all working hours without lunch time*". For the reasons of the customer care policy, this situation might not be there. Researcher recognized that some events can be controlled for example coming late and late hours cleanliness but other which might be contribute by shortage of staff example closure of office during lunch hours is difficult to control. These events have direct implication that resources for implementing the policy were not well committed before declarations.

From interview with RTESO it was said that the problem is known and it is contrary with policy requirements. But what forces the situation is the shortage of staff such that almost all service offices are hold by one staff which becomes difficult to do the work without having rest and lunch time.

From this information, researcher generalized that the situation of not delivering promised services on time as per policy provision, contravenes with the philosophies of ISO certified members (TRA) being among these members since 2008 that “*say what you do and do what you say*” (Gupta, *ibid*)

4.2.4 Response to customer enquires and complaints

Customer care policy pays attention on this response to customers’ enquiry and complaints because they assist TRA to get feedbacks on the services delivered and the needs to improve. Customers complaints and enquires are not attended on time.

From customer care related documents like Taxpayers Charter (*ibid*) and Quality Manual (*ibid*), it is written that complaints of walk-in visitors to be attended within 30 minutes from the time of arrival, and an officer dealing with complaints and enquire requiring expertise must replied within 7 working days after receiving a complaint or enquire.

Through observations, it was found that dealing with customer enquiry and complaints delays due to absence of the officer concern on time or the enquire/ complaint being misplaced due to lack of centralization. One can not say that there is a limit of these services delay, but when the officer concern was not found; the authority was able to wait for the officer while the customer follow up were frequently to the extent that he/she became disappointed. This problem was reported again in the audit report of November, 2011 and is contrary with the needs to implement an effective procedure for communicating with customers in relation to product information through customer feedback including complaints and appraisals on the services as per Clause 7.2.3 of Quality Manual (*ibid*).

Besterfield (*ibid*) contents that service organizations aimed to please customers have to over respond all their complaints on time.

4.2.5 Employee – customer relation

It is contended by customer care policy that TRA is in an endeavor to forge close relationship with TPs for enhancing voluntary tax compliance. (Taxpayers Charter, *ibid*).

Through observations, it was found that TPs especially small ones who do not know their rights from TRA services, fear staff members which in long run will affect attainment of close relationship between TRA and TPs. Thus there was no relation at all because the TPs think that TRA officers are there to impact negatively there business interests, hence enmity.

Through 50 questionnaires, more than half of TPs especially those from VAT registered TPs, said that they excellent relation with TRA staff, while other said that the relation with TRA staff is some how good other said that is bad The summary of the findings on the customer-employees relation is summarized in the table hereunder.

Table 4: Response on employee – customer relation

Category of answer	Respondents	% frequency
Excellent	26	52%
Very good	2	4%
Good	10	20%
Bad	12	24%
Total	50	100%

Source: Research findings, 2012/ 2013

It is argued by Besterfield (*ibid*) through customer care practice on how organization can be close with its customers that

customers should be valued and treated like friends, response to their needs should be more than they expected to receive because is not employers who pays wages, they only handle monies, it is customers who pays wages to employees and hence they must be pleased more than even bosses

Therefore, TRA has to make sure that it attains close relation with customers by valuing them and treating them like friends and getting their views on matters thought to affect their businesses for meeting voluntary tax compliance in its third corporate plan.

4.3 Customers satisfaction on ways TRA implements customer care policy

Dissatisfaction of customers on ways TRA implements customer care policy prevails in Tabora Regional office. Three indicators were dealt by researcher on this subject matter. Indicators which were considered included service delivery speed, procedures of the services and security on customer related properties.

4.3.1 Services Delivery Speed

Researcher visited customer related files in the TSED, it was found that many problems associated with dissatisfaction on implementation of customer care policy accompanied with complaints on service delays. Many records concern with customer complaints apart from tax objections, were services delays they experience. They claimed for long line from the service office to outside especially in the due dates of tax assessment particularly at the end of March, June, September and December.

4.3.2 Procedures and accessibility of the Services

During the findings, researcher observed that there were no clear established procedures for services which were known by staff as well as by customers. There were many changes in the location of service office as well as the internal transfer of responsible officers. Customers were seen not to be aware with changes occurred due to several factors among of them included late notification, illiteracy of customer to read on the boards, time interval the customer uses to visit the office and unclear direction they get from front office. These contribute to dissatisfaction on the implementation of customer care policy and therefore TPs develop complaints on the TRA services for unclear location of specific area or officer for the respective service.

4.3.3 Security of Customer Related Properties.

Researcher observed that customers were bored by TRA when they were asked to show relevant documents which they believed that their copies were left in the office as the policy requires them to do. These documents included copy of TIN certificate, payment and bank deposit slips and the statement of tax estimates. Situation had direct implication that these

copies were already lost in the office even though they might have been misplaced. This contravenes with the policy related clause in the Quality Manual that:-

The authority exercises care with customer property while under its control or being used, is required the property to be identified, verified, protected and safeguarded under TRA custody. It further requires if customer property is lost, damaged or otherwise found to be unsuitable for use, to be reported to the customers and records to be maintained.

4.3.4 Discussion on findings

Problem of services delays and hence dissatisfaction to the users is not a new among public organizations. In the 7th conference of East Africa Ministers on 18th June, 2009, the problem was raised by Premier **Mizengo Pinda** and said that it is attributed by lack of autonomous among services organization which leads into delayed decision on service delivery. The report on customer care in service delivery conducted by Mleje, (2007) in Tanzania Port Authority of Dar es salaam, the same problem was reported. In the TRA audit report of December, 2009, it reported service delays and the problem on loss of customer related documents including complaints and enquires. Therefore services delay and loss of customer properties are prevailing problem in public organization, thus they need attention for satisfying users of public services.

Cumbersome procedures for the services were not reported by other researchers as the cause on service dissatisfaction among the users of public services. But in this report, researcher found that services procedures when too cumbersome and unclear, leads into service dissatisfaction and hence difficult to implement customer care policy. Gupta (1993:240) says that *"an organization to satisfy its customers through quality services delivery; it should focus on product quality and customers satisfaction by reducing complex service procedures"*. For TRA especially of Tabora Office, this is not enough per se, but communication on the operation changes and clarification on the location of officers is very important.

4.4 Problems on implementation of customer care policy

Customer care policy implementation requires committed resources and there must be continuous control on the policy implementation progress and evaluation on the outputs achieved. For adequate implementation of policy, there should be sufficient resources including human and other physical resources. Researcher on this finding developed two indicators namely (i) shortage of staff and (ii) working materials including computers for the reason that TRA services are computerized. Then, the question on whether employees face any problem on implementation of customer care policy was raised for getting other extra factor if any.

1.4.1 Shortage of Staff

Observation shown that there were no enough numbers of employees in the Regional office who were able to meet policy requirements. Approximately 48 total employees who have to serve estimated 2millions stakeholders of TRA Tabora Region office were found. Staffing includes 2 employees from Urambo District office, 5 employees from Igunga District office, 9 employees from Nzega District office and 32 employees from TRA Tabora Regional office.

Table 5: TRA Tabora Staffing Table

Division	Number of Employees
Tabora Regional office	32
Nzega District office	9
Igunga District office	5
Urambo District office	2
Total Employees	48

Source: TRA Tabora Region Staffing Table

Researcher found that officer dealing with TIN/VAT processing or Motor vehicle licenses and registration may be away for even two weeks dealing with other official duties, this leads into certificates delay as attributed by shortage of staff.

1.4.2 Shortage of Working Materials and Computers

Researcher through observation, noticed shortage of working computers, photocopy machines, official seal and specific books for recording customer enquiry and complaints and other data entries. It was observed that out of five departments from which findings were conducted, many computers were found with problems like delay to access data, deformed printers and poor access to internet. These add problems to employees to implement the policy and work which could be done under computerized system then done manually.

From questionnaires provided to 20 employees in TRA, they responded on the question on whether there is any problem they face during implementation of customer care policy. 16 (80%) employees said that they are faced with problems during implementation of Quality Policy while other 4 (20%) said that they are not faced with problems when implementing customer care policy. Those who said that they are faced with problems during implementation of the policy, they mentioned the problems as follows:-

- Tax laws are written in English language which poses problems in reading, understanding interpretation and application.
- Customers are not compliant with tax laws and meeting schedules
- Lack of knowledge among TPs on where Revenues collected go. Some believe that Revenues are used by TRA officers hence no benefits it turn they get for complying with taxes.
- Lack of awareness among staffs on the quality policy (customer quality services), quality procedures and quality objectives.

Some employees pay less respect on synchronization of responsibilities. Example, one receiving 'TIN/VAT' application forms and the one to process them both can be unaware on how to link their duties so that service to TP can be prompt. Forms may be submitted late hours or the one concern may process them late hours. Hence they find themselves playing contrary from QMS due to failure to link inter official duties.

- Shortage of equipments, computers and unreliable network for implementation of QMS requirements were pointed by staff to be among the problems on implementation of customer care policy requirements.

4.4. 3 Discussion on findings

Similar problems were reported in the report of Mleje (2007) from Tanzania Port Authority (TPA) of Dar es salaam as government organization providing services. It was said that there were poor understanding of English among employees, violation of service rules and procedures among customers which in TRA was said by employees in this report of 2012/2013 that some TPs are not compliant with tax laws and scheduled meetings. In the same report from TPA, shortage of staff and inadequate equipments including working computers were reported to face the organization.

TRA audit of 2011/2012 reported same problems on shortage of staff, poor understanding of quality services related documents among employees and poor working materials including computers.

From researcher's findings in TRA (2012/2013) there were similar problems reported by TRA audit team (2011/12). This reveals that management has not paid enough attention to resolved them that is why implementation of customer care policy still difficult upon these problems.

Throughout the findings, the problem of corruption as among the factor limiting implementation of customer policy requirements was not observed or said. But in the Public Services Delivery Survey Report (1996) and Mleje (2007) report on customer care in service delivery both conducted in public organizations, the issue of public servant being corrupt was said. It was generalized by researcher that TRA services might be free from corruption. Thus it is the role of **Anti Corruption Agency** to intensify war against corruption in areas where it is still prevailing for enhancing customer satisfaction on public services.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction.

This chapter concludes researcher's findings and what should be done from observed problems on implementation of Customer Care Policy.

5.1 Summary

Customer care policy is recognized in all service delivering departments and sections of TRA. In this study, it revealed that the policy exists most in writings and less in practice. Out of four objectives developed by researcher namely (i) To identify if TRA management makes customer care policy known to its customers (ii) To find out whether TRA adheres the policy requirements (iii) To identify whether customers satisfy with ways policy is implemented and (iv) To identify problems on implementation of TRA customer care policy, it came out that efforts of management to familiarize the policy are there, but do not reach targeted people sufficiently. Customer education related documents are held in the office and some employees are not trained on customer care as required.

The findings revealed that quality of TRA services are not meeting customer perceptions, but the quality is defined by providers and there is wrong with reception services, most services are not delivered on time, there is slow response paid on customer complaints and enquires and employee - customer relation still unsatisfactory. Ways through which policy is implemented were seen unsatisfactory especially when customers perceived that services delays, their related documents are lost within the office and there are cumbersome procedures of the services contrary with their expectations.

On top of that, there were problems employees encounter during policy implementation which are known to higher authority for being reported in the audit reports but still unresolved. These include shortage of employee, working materials and computers and employees said that customers are not compliant with tax laws and tax laws themselves are written in English hence difficult to read, interpret and use.

5.2 Conclusion

Research report came out with factors limiting implementation of customer care policy to include inadequate knowledge on the policy requirements among employees and customers, different in perceptions on service quality between service providers and receivers, unawareness of employees on policy requirements leading into delivery of services the way they want, cumbersome and unclear services procedures and location of services, shortage of employees, shortage of working materials, presence of tax laws and forms which are written in English leading into difficult to interpret and lack of tax compliance among taxpayers.

TRA is in struggle to resolve these problems because it recognizes the needs to meet, maintain and continual improvement of service quality. TRA was certified with ISO Certificates for meeting expectations of its customer's services standards in 2008. The certificate is for 3 years and then gets renewed if and only if services are meeting the customers' wants. Hence the Authority will not forgo its certification and it is from this context stakeholders expect to have more and more improved quality services which comply with customer care policy.

5.3 RECOMMENDATION.

From researcher's findings and experience derived while in the organization, implementation of customer care policy is faced by several limitations which management should try to address as follows:-

(i) Efforts to make customer care policy known to its stakeholders

-More efforts should be put on the customer education. Both internal and external customers require education on the policy. In the efforts to make employees know what customers expect from them and customers know their rights and obligation from TRA, education through established channels of communicating is not enough, but TRA officers have to be teachers to their customers on what they are giving them as the service. Example, some TPs were not aware that they filled and signed TIN application forms. So these customer should be informed all events occurring in the office and their obligations on the events like business registration, tax assessment, VAT return, service standards and costs

-Meetings should be conducted regularly. There should be notification on the date of the meeting through radio, leaflets, and other channels for the public communication and officers should seek for the compliance because is the obligation of TPs to attend the meeting.

-Trainings concerning customer care and TRA service standards should be given through In-house trainings, meetings, seminars and courses to TRA employee regardless the roles they play because all are seen to serve customers due to shortage of specialists.

-TSED should ensure that documents concern with customer education is available to customer in a simple language, not tax education related documents to be withhold within the TRA offices. If these documents are few to reach customers, it should be planned that copies to be produced or one copy to be used by an officer to clarify its contents to customers during the meetings.

(ii) Adherence to customer care policy among TRA staff

-Quality services meeting or exceeding customers expectations as stipulated by policy should be prime consideration among all stakeholders of TRA. The quality should be defined by providers of the services as well as the users of the services. Due to different in perceptions between the providers and receivers, there should be education clarifying TRA services standards to customers. Examples; serve cost, promptness, availability and accessibility which should be communicated openly to all stakeholders.

-Reception should be dealt with professional person. This is because the area affects perceptions of customers about an organization. Example is that customers use to judge service quality from the time they enter the front offices and not only what they are going to receive from higher offices. When customers reach the organization and find no reception services like to be received kindly, directed, and clarified service availability, procedures and conditions, they may conclude the position of services whether bad or good.

-Management should find ways to ensure that what promised is delivered on time despite shortage of staff. Example working hours should be adjusted and communicated to TPs

(opening and closing hours including lunch time) to avoid customer waiting for service while cleanliness still going on or officer still not yet arrived or the time is lunch time. For the officers who have intention of leaving their offices unreasonably, there should be social orders (right person in right area on right time) and placement should be kept in check by high authority (Gupta 1993:252)

-Response to customers enquires and complaints should be relatively high. It will be achieved by having centralized area for receiving customer feedbacks and keeping replies. This will reduce loss of customers related properties and hence reduction of complaints and services delays.

-Customer and employee relation should be improved to reduce fears, to increase trust and raise of customer feedbacks including appraisals on the services hence voluntary tax compliance. This will be achieved through pleasing them and getting their point of view on all matters thoughts to affect their business affairs. It is the principle that *“making customers feel valued, getting their point of view, over response on their complaints, provision of clean and comfortable reception and pleasing them more than even bosses”* are core approaches for close customers and employees relations. (Besterfield, 2006)

(iii) Customer satisfaction through implementation of TRA customer care policy

-No matter how difficult it may be difficult to explain, but lack of focus on the product quality and customer valuation contribute much on services dissatisfaction (Gupta 1993). Quality implies the **fitness of** services to satisfy TPs expectations. Examples are service costs and availability. Valuation to customers encompasses respect, fair treatments, polite language and friendship. Hence adoptions of these variables among service staff in all areas of their dealings, is comparatively equal to achieving customers satisfaction on TRA implementation of customer care policy.

(iv) Problems toward implementation of customer care policy.

-RTESO should request for tax laws, forms, and customer related education materials from HQ written in both languages (English and Swahili). This will facilitate clear reading, understanding, interpretation and applications among key player.

-More education is required to TPs for understanding where Tax Revenues go. It is believed that failure to know where revenues go among employees contribute to lack of compliance to pay taxes. This will be achieved through customers' education which should be provided through radios, television, magazines, documentation, reflects and regular meetings in simple and clear language.

-Management should make more sensitization on work synchronization. In the completion of work, every employee occupying the office is the customer of the other (Gupta 1993:252). Example, TIN/VAT processing section depends on the receiver and registrar of application forms for completing work. When found that one officer not in the office or is not willing to play his role, it affect entire process for another to make service prompt.

-Management should intensify efforts to maintain working computers and network through repairing and programmed updating of Information Communication Technology. There should be a close follow up from the organization bureaucracy for what have damaged in order to avoid delay for getting new one or repairing process. This will facilitate flow of work despite few employees organization faces because computers simplify work and customer related documents will be safeguarded and be easily accessible under computerized system.

-Management in TRA Tabora should establish systematic approach to have temporary employees for reducing work overloads especially on the due dates (the end of tax payments under installments) including around 31st March, 30th June, 30th September, and 31st December if staffing found to be more difficult from high authority. These dates are the ones which TRA customers flourish and employees work under tension to the extent that almost services they offer do not meet customer expectations.

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APPENDIX B:

A QUESTIONNAIRE ON EXAMINATION OF FACTORS LIMITING IMPLEMENTATION OF CUSTOMER CARE POLICY IN

TRA-TABORA REGIONAL OFFICE

EMPLOYEES

Dear Sir/ Madam, my name is *Robert Asukenye, a third year student taking Bachelor Degree of Human Resources Management of Kampala International University*. I am making findings on factors limiting implementation of customer care policy in TRA. These questions are aimed at fulfilling the findings and information which will be obtained will be used for academic and administration purposes and not otherwise. I call upon for your help in achieving these findings.

Answer the questions by either ticking (✓) or filling the empty spaces

Part A: Employee details

i. How long have you working in the organization?

ii. Your departments and section is/.....

Part B: Findings related questions

1. Have you attended any customer care trainings before or after being employed?

Yes (....). No (.....)

2. In you experience from organization, do you think that customer care policy is made known among TRA stakeholders?

Yes (....). No (....)

3. In your opinion, do you think services offered by TRA to customers' meet or even to exceed customers' expectations?

Yes (....). No (.....)

4. Are there difficulties you face during implementation of quality service delivery to customers?

Yes (.....). No (....)

5. If the answer is yes, from question 4, mention them

i.....iii.....ii.....