

**ASSESSING FACTORS AFFECTING REVENUE MANAGEMENT IN
PUBLIC SECTOR: - THE CASE OF KULITO TOWN ADMINISTRATION
REVENUE AND CUSTOMS AUTHORITY BRANCH OFFICE, SNNPRS,
ETHIOPIA**



MASTERS OF ARTS IN GOVERNANCE AND DEVELOPMENT

BY

ABDLAHI JUHAR SULIMEN

HAWASSA UNIVERSITY, HAWASSA, ETHIOPIA

JUNE, 2020

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**A THESIS SUBMITTED TO THE SCHOOL OF GOVERNANCE AND
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This is to certify that the thesis entitled “Assessing Factors Affecting Revenue Management in Public Sector: - The Case of Kulito Town Administration Revenue and Customs Authority Branch Office, Snnprs, Ethiopia.

Submitted in partial fulfillment of the requirements for the degree of Master's with specialization in Governance and Development, the Graduate Program of the Department/School of Governance and development Studies, and has been carried out by Abdlahi Juhar Sulimen Id. No 0001/2011, under our supervision. Therefore we recommend that the student has fulfilled the requirements and hence hereby can submit the thesis to the department.

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Declaration

I Declare That The Mini-Thesis Entitled “Assessing Factors Affecting Revenue Management In Public Sector: - The Case Of Kulito Town Administration Revenue and Customs Authority Branch Office, SNNPRS, Ethiopia.

All the Sources I have used or quoted have been indicated and Acknowledged as Complete References.

Name-----Signature: -----Date of submission-----

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Acronyms

EIRCA= Ethiopian Revenue and Customs Authority

GDP= Gross Domestic Product

HZA=Halaba Zone Administration

IMF= International Monetary fund

IFA= Institute of Financial Account

IBFD= International Bureau of Fiscal Documentation

IGAs= Income Generating Activities

IRS= Internal Revenue Service

IT= Information Technology

MDGs= Millennium Development Goals

NBE= National Bank of Ethiopia

OECD= Organization for Economy Co-operation and Development

SNNPR= South Nations Nationalities and Peoples Region

VAT= Value Added Tax

TOT= Turnover

WB= World Bank

UN= United Nations

SSA= Sub Sahara Africa

SIGTAS= Standard Integrated Government Tax Administration

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ABSTRACT

Revenue management is one of the significant issues of economic development among others. Revenue management plays a great role for achieving the national objective of any nation which enhances the economic development and social wellbeing of the society. Even though revenue management has paramount importance for achieving the national goal of any nation, developing countries revenue management including, Ethiopia, is affected by a number of factors. The Case of kulito town administration in halaba Zone Revenue and Customs Authority Branch Office with the intension to understand the issue from taxpayers, tax office workers, and tax office management bodies' perspectives and physical observation. The study employed exploratory research design with the assumption that reality is socially constructed by participants and there are many truths. This research approach was appropriate as the researcher was trying to understand the complexity of the issue under investigation through the lived experience, perceptions and perspectives from a holistic standpoint. Based on that fact, different a literature concerning the issue was reviewed to achieve these objectives; Qualitative research method and purposive sampling were employed to gather data. Primary data were collected using interviews, focus group discussion, document review and observations. Management committee members (7) and 8 officers from revenue authority branch office for interview purposively selected and 12 members of tax payers for focus discussion purposively selected from all categories of tax payers. According to the response of the respondents, the factors that affected revenue management of Halaba kulito Town administration revenue branch office are poor implementation, poor planning, inadequate assessment of taxable sources, lack of required skill, attitudinal problems of revenue officers, inaccurate information of taxpayers, lack of full automation and lack of awareness of taxpayers, Lack of good governance problems especially the major elements of good governance are not well implemented like accountability, participation, and problem of transparence, and etc... therefore these activity causes bureaucratic corruption of tax collectors and the major root cause of all problems.

CHAPTER ONE

1. INTRODUCTION

1.1 Background of the Study

Revenue management plays a great role for achieving the national objective of any nation which enhances the economic development and social wellbeing of the society (Yusuf, 2012). Revenue management assists the scarce resources of a country to be spent in efficient and effective manner, by enabling the wise utilization of both the available and the forecasted revenue so that exhaustive extraction and proper utilization of the revenue potential will be ensured. Furthermore, revenue management involves all the procedures necessary for the government department for proper planning and fully executing the plan so that the Received cash is safely guarded and banked promptly. However, most of African countries face a lot of obstacles in either utilizing the available revenues in efficient and effective manner or exhaustively extracting the revenue potential (MOFED, 2009). An overview of budgeting suggests that all countries, either developed or developing, have come to grips with a constant struggle to face overwhelming demands for services while facing equally severe fiscal constraints (Francis et al, 2006).

Developing countries in general and Africa in particular have been facing a number of challenges that they must overcome so as to make progress in social, economic and political development. These challenges tend to determine the development priorities, capacity, and commitment of the developing countries government to deal with public affairs (Amanuel, 2013).

Moreover, decentralization has given autonomy to raise revenue spending decisions to the lower tiers of government. However, the implementation of such administrative provision has a daunting task for many developing countries of local authority. In a similar manner, in Ethiopia, though decentralization has been under implementation since 1991, nonetheless, revenue raising and expenditure management are not efficiently and effectively exercised, especially at lower tiers of government. This has led to financial incapability to satisfy infrastructural needs and deliver quality service to the public (Edison. et al, 2010).

Ethiopia is one among many countries which faces similar challenge. Currently, it follows a decentralized revenue management system, where the federal government and respective state

constitutions stimulate revenue raising responsibilities of the different layers of government. Most regional states, however, do not cover their budget requirements from their own source of revenue. As a result, it is through the Federal Block Grant Transfers that each regional state covers its major proportion of their budget. The South Nations, Nationalities and People's Regional State (SNNPRS), is one of the 9 states which gets block grant to cover its budget deficits (MOFED, 2009).

A recent study commissioned by the Ethiopian government has found that the revenue sector in general and the tax administration system in particular suffers from a number of key challenges. (FDRE-MOCS 2015) One key challenge is the prevalence of complicity among some of the leadership in the sector, many of the experts and taxpayers seeking to elicit illegal benefits as well as disciplinary issues arising from such attitudes and practices. (FDRE-MOCS 2015) Even the private sector has decried the prevalence of "tax evasion, corruption, ineffective tax administration, [and] weaknesses in the structure of the tax system" as well as gaps in "the assessment and enforcement of VAT ... profit taxes, presumptive tax and excise duties" and high compliance costs for small businesses as key challenges to tax compliance. Abdella and Clifford 2010, 1 and 40, this rent-seeking behavior has been exacerbated by inadequate level of 50 accountability within the tax administration. For businesses, the tax administration rather than the tax structure is the most critical source of complaints. Abdella and Clifford 2010, another prevalent problem in the revenue sector arises from failure to assign the leadership and staff of the tax authority based on merit and leadership capability. Coupled with the limited attention given to capacity building program, this has led to gaps in knowledge, skills and attitude among the mid-level management in terms of decision-making, translating the substantive laws into practice and informing their review, and implementing instruments of. (FDRE-MOCS 2015, 84) This has translated into low levels of satisfaction among taxpayers as well as gaps in creating a legitimate and fair tax administration system and low levels of effectiveness in the collection of revenue

According to this point the Ethiopian government has been undertaking substantial efforts in reforming and modernizing the revenue management and collection with the aim of simplifying the tax system and increasing government revenue. Despite the efforts taken by government, there has been poor tax revenue collection, tax compliance has still remained a problem and the taxpayers continued to complain about the behavior of the Revenue management and collection problem in

Halaba kulito town Branch staff. There are also poor handling taxpayer queries and complaints on tax matters, lengthy bureaucratic tax administrative procedures coupled with the nature of physical facilities in keeping and processing taxpayer information. According to Pankaj Tiwari, (2017), was investigated about the Revenue management and collection problem in Halaba kulito town. On his study he found that the major problems are the inability of the poor revenue collection, poor planning, poor administration in implementing the tax laws and low skilled tax collectors. In addition the study also concludes that the behavior of tax payers is not favorable to tax collectors. In the other dimensions, the practicing, performance & their challenges on the tax revenue performance of Ethiopia as a percentage of GDP remain low.

The research problem is based on the Assessing Factors Affecting Revenue Management In Public Sector: - The Case Of Kulito Town Administration Revenue And Customs Authority Branch Office, in Southern SNNPRS, it is one of the revenue managing organizations for town Administration. The Halaba Kulito Town was one of the Revenue collects taxes from individual taxpayers and property in its territory. The Proclamation No 285/2002 authorized the Federal Inland Revenue Authority (FIRA) to administer the tax. On the advantages of simplicity, FIRA delegated regions and city administrations to collect the tax from their own taxpayers.

Halaba Kulito Town due to revenue management and collection problems, the town Revenue Authority cannot collect and well managed its revenue the potential tax which the town can generate. The town administration since the last three consecutive years has been facing budget deficit like other town administration of developing countries.

As a result, the following problems are frequently faced: Lack of awareness of tax payers, in adequate assessment of taxable sources, Absence of clear operational guideline and poor planning. This can be considered as the cause for an average budget deficit of 3,055684 from 2004-2006 in Halaba kulito town administration as presented below in the table. (Halaba Kulito town 2006 report)

Years	Total budget	Revenue collected from internal source		Deference	Budget covered source planned in%	
		Planed	Collected		Grant	Internal source
2004	27,970,000	8,000,000	7,604,720	395,280	71	29
2005	35,810,600	17,6000,000	13,008,668	4591335	51	49
2006	47,779,325	20,000,000	15,819,560	41804040	58	42
Total	111559	456000,000	3649814		40	60
average	37186641.7	15200000	12144328	30556684	60	40

Source: Halab kulito town Administration (2004-2006) yearly report.

They also resulted in the mismatch between the revenue demanded and the revenue at hand which led to a severe public service shortage manifested in the inability to provide infrastructure to the town. Therefore, this study aims to fill the gap of the research that Assessing Factors Affecting Revenue Management in Public Sector: - The Case of Kulito Town Administration Revenue and Customs Authority Branch Office, in SNNPRS.

1.2. Statement of the Problem

The sub-Saharan African countries have a relatively low tax capacity at 20 percent of GDP, on average, the lowest in the world, and almost 10 percentage points below that of OECD countries. This is due primarily to the low level of economic development, the large share of agriculture in economic activity, the large size of the shadow or informal economy. Tax revenues in African countries are rising as a proportion of national incomes, according to the inaugural edition of Revenue Statistics in Africa. The report, which contains internationally comparable revenue data for eight African countries, accounting for almost a quarter of Africa's total GDP, will be discussed on Sunday 3 April in Addis Ababa during the 2016 African Union (AU) – Economic Commission for Africa (ECA) Conference of Ministers.

The increases in tax revenues in African countries reflect continuing efforts to mobilize domestic resources, as well as the result of tax reforms and modernization of tax systems and administrations. The biggest driver of tax increases since 2000 in countries covered by the report has been raising taxes on income and profits, and more specifically increases in corporate income tax revenue. There were also substantial increases in Value Added Tax (VAT) revenues

The story is the same in many countries in sub-Saharan Africa, except for a few, such as South Africa (24.7%) and Botswana (31.3%). Despite this, an Organization for Economic Co-operation and Development (OECD) report on tax and development states that half the countries in sub-Saharan Africa raise less than 17% of their GDP in tax revenues. Ethiopia GDP in tax revenue also below the standard below.

In Ethiopia the tax revenue to GDP is less than 10%. Ethiopia being one of the least developing countries was depending on external financial resource to run its main governmental activities. On the other hand, the Ethiopian Government has a strong belief and commitment to eradicate poverty and achieve the status of a democratic lower-middle-income country with good governance and where social justice prevails by the Ethiopian by 2020 E.C. It is impossible to achieve such a goal without generating sufficient revenue that can cover at least the budget of the government. Nowadays, encouraging results are observed as far as collecting revenue is concerned.

According to Cleland,(2014) notices that revenue miss the mark because of poor management, ineffectual planning, incorrect organizational design, lack of well - defined and delegated authority and responsibility, an disorganized system of monitoring, evaluation and controlling, waste of

resources, ineffective emergency planning, narrow team input in the carrying out of revenue decisions, Impractical cost estimates and schedules, lack of customer obligation to revenues, limited customer management and insufficient management information systems. Ngotho and Kerongo (2014) found out that submission level affects collection of revenue by the revenue gathering body. Non-compliance to diminution of taxes has been a key cause of revenue collection.

According to Hassan and Tellander, (2016), Somaliland tax administration suffers from outdated tax laws, lack of transparency, lack of public trust in government, weak enforcement of tax laws, and poorly trained staff, which are common in all developing countries. .

Kayaga (2007) points out that taxation challenges in developing countries are due to unskilled and insufficient administrative staff, a significant level of illiteracy in both taxpayers and tax collectors, inadequate facilities as well as lack of taxpayers' information. These challenges of tax administration in the developing world have affected these countries' revenue collection, government trustworthiness, and economic growth and development. Bird (2010) posits that poor tax administration reduces tax revenue, debilitates the legitimacy of government, and weakens governments capacity to fund its expenditures. This revenue gap in government delays public projects, economic growth of the country as well as provision public goods and services. As a result, without proper taxation, a country loses its capacity to finance these paramount public services. Therefore, proper enforcement of tax laws, efforts to bolster taxpayers' education, and setting up an appropriate tax administration could be immensely beneficial in establishing effective, efficient, and equitable tax systems and in turn tackle all other tax administration challenges

Moreover, studies carried out in Harergegesa city by Yuosuf (2012), revealed that tax collection is affected by the attitude of tax collectors, quality of services and awareness of tax payers. However Studies undertaken in Dangila, Tanzania and Harergeisa city focuses on factors affecting tax revenue collection, however, Revenue management not only concerned about factors affecting tax revenue but also non tax revenue collection. Moreover, it deals with factors taken in to consideration for revenue planning and the role of management tools and techniques to revenue management .Since all have an impact on public sector revenue management performance.

Along with the growth in the overall Ethiopian economy, it has been observed that there has been an increased government spending and deficit financing. In principle, government could use both

domestic and external sources of finance that a country can tap to finance the deficit. The government collect significant amount of revenue including grants, which could not fully finance the total expenditure. Without grants, the deficit could have been also about significant. This makes the borrowing and grant element of government's total expenditure counts too much. Of the external grant that constitute part of government revenue, almost half comes in the form of grants in kind and the remaining comes in the form of untied cash (IMF, 2006).

Furthermore, there are few researches done on public sector revenue management in general, According to Hawassa University and Ethiopian Economics Association,2018, recent study on Revenue Potential and Gap study for Southern Nations, Nationalities, and Peoples' Regional State (SNNPRS), Ethiopia has registered a remarkable economic growth over the last decade (i.e. During the period 2005/06-2014/15 G.C) and Real GDP has accelerated from a five years average rate of 6.3 percent before 2004/05 G.C to an average growth of about 10 percent during the period 2005/06-2014/15 G.C and the Southern Nations Nationalities and Peoples Region (SNNPR) has also passed through similar economic progress and region's GDP is growing at a rate of 8-10% in GTP I Though the rate of increase in Revenue (30-40%) is by far better than the rate of increase in GDP (8-10%), the region in general is not performing as expected interims of raising revenue and Developed countries: 90 % of total expenditure covered from tax and Developing countries: 28% of expenditure is covered from tax and Ethiopia: 13% of expenditure covered from tax Southern Nations Nationalities and Peoples Region (SNNPR) Revenue to GDP ratio of SNNPR (8.9%) is far below the National average.

For instance, associated with halaba zone Kulito town administration A study performed by Ayele et al, (2017),The general findings of these study was that most of the taxpayers, those in the category "C", have been facing various problems related to the taxation system and one can see that the empirical studies undertaken so far little attention to see the factors that affected revenue management and collection problem of Halaba Zone Kulito Town administration revenue authority branch office.

According to Pankaj Tiwari, (2017), was investigated about the Revenue management and collection problem in Halaba kulito town. On his study he found that the major problems are the inability of the poor revenue collection, poor planning, poor administration in implementing the tax

laws and low skilled tax collectors. In addition the study also concludes that the behavior of tax payers is not favorable to tax collectors.

Lack of adequate basic public services is one of the biggest obstacles to development. To alleviate these economic problems governments spend money. However a budget deficit has placed a high burden on local governments to meet the service delivery and infrastructure needs of a growing population. There is a growing consensus to reduce poverty in the towns. This in turn generates larger financial resources local governments need to invest in the wellbeing of their dwellers. Like other small towns Halaba kulito town didn't grow as it is expected. Investment is low and infrastructure is not expanded in the town as it is expected. In order to expand basic services and public infrastructures it needs enough money to spend.

Therefore, the first justification that attracted the researcher to do this study due to the sensitivity of the issue of revenue management and collection problems in kulito town administration revenue authority branch office and the second reason to fill the gap and to improve the previous little researches in the study area at local level of the issue related to the assessing the factors affect revenue management and collection problem in halaba kulito town administration revenue authority branch office.

The Third reason that inspired the researcher to conduct this study is concerned with the little attention given to factors related to revenue management and collection problem at local level.

In this study the researcher tries to investigate Assessing factors affect revenue management and collection problem of halaba kulito town revenue and custom branch office. Since a research in this subject is not yet carried out extensively in halaba kulito town it is hoped that this study gives a detailed factors affect revenue management and collection problem faced by the revenue office and tax payers while managing and collecting revenues.

1.3. Objectives of the Study

1.3.1. General Objectives

The general objective of the study was to assess factors affecting public sector revenue collection and management of kulito town administration in halaba Zone.

1.3.2. Specific Objectives

To achieve the general objective of the study this study, was outline the following specific objectives;-

- 1) To understand tax collection systems in Kulito town Administration Revenues Authority Branch Office.
- 2) To examine revenue management system in Kulito town Administration Revenue Authority Branch Office.
- 3) To identify factors determine revenue collection and management in Kulito town Administration Revenues Authority Branch Office.
- 4) To analyze problems and opportunities in revenue collection and management in Kulito town Administration Revenues Authority Branch Office.

1.4. Research Questions

1. Do management bodies and revenue officers have enough knowledge and awareness about tax collection system in Kulito town Administration Revenue Authority Branch Office?
2. What are the challenges that affect revenue management system in Halaba Kulito town revenue authority branch office?
3. What are the factors that affect revenue management and collection problem in Halaba Kulito town revenue authority branch office?
4. What are the problems and opportunities of revenue collection and management in Halaba Kulito town revenue authority branch office?

1.5. The scope of the Study

The study was carried out in Halaba zone kulito town administration level. It was delimited to the Halaba Zone kulito town administration due to the continuous revenue management problem in the study town administration. On the other hand, problems related to good governance, problem of revenue collection deserves an inquiry to find out the level of vulnerable to corruption, which is chronic problem at the study town administration level. The study is also delimited in its scope in terms of time from 2009-20011. Finally, shortage of time and finance are the cause for the delimitation of the study.

1.6 Limitation of the Study

The researcher face the following limitations while conducting the research

The time allocated for the study was short so that it was difficult to assess all the factors that affect revenue management with in the Town administration because Corona virus disease or covid 19 pandemic, Lack of material and finance, Limited access of reference books related to the study. Absence of internet connection and most websites are bloked, Involuntary respondent to give accurate information.

1.7 Significances of the Study

The revenue management of Halaba town is inefficient and ineffective. As stated earlier, revenue management has a great role for any nation's economic development, no doubt how much decisive to solve the problem accompanied with it. Thus this study is believed to be more important by making an insight into the existing gap and suggest possible solution to for identified problem of revenue management output. This study will be a useful input to the town administration in Halaba Zone To mitigate factors that hinder revenue management and enhance factors that promotes revenue management strategies and to government of the Halaba zone and the output of the study serve as valuable source of reference to government generally, and ministry of finance especially, in policy making decision concerning revenue management of the town administration. Therefore, the outcome of the study has an important contribution on revenue management reform going on state and town administration of Halaba zone.

CHAPTER TWO

2. LITERATURE REVIEW

2.1 Introduction

This chapter presents the definitions of key terms, Definition of the Key Terms, a theoretical literature review, an empirical literature review, the reviews of literature led to draw significant conclusion and served as a guide for the study.

2.1.1 Definition of the Key Terms

Revenue is a result of planned target through budgets whereby the estimated revenues are involved in the budget, which highlights that the cash budget consists of the estimates of cash receipts and cash payments arising from the planned levels of activities and use of resources which are considered in the various budget (Fosu and Ashiagbor, 2012).

Tax is a compulsory contribution payable by economic units to a government without expectation of direct and equivalent return from the government for the contribution made. Taxes have both micro and macroeconomic effects in a modern economy. Taxes have good as well as bad effect in the production, distribution of income and stabilization of the economy (Misrak, 2008).

2.1.2 Public Sector Revenue Management

Public sector revenue management is the sub set of financial management which focuses on revenue generating and spending for various development programs designed to achieve organizational goals. Governments normally collect revenue through their sovereign taxing power to define the payment owed without any connection to the value of any public product or service received by the taxpayer (Finkler, 2005).

2.2. Revenue Collection

Is the income that government obtains from taxation, customs, excise duties or other sources adopted to the payment of the public expenses such as the communal items or amounts of income of a person, a state, or the return or produce from any kind of belongings, patent, service rendered (Timothy, 2014).

2.2.1 Principles of Public Sector Revenue Management

Public sector revenue management solution offers a complete set of features and functions to address the needs of government authorities responsible for the administration of revenue law and policy (www.cefims.ac.uk/documents/sample-34.pdf). The following are some of the principles of revenue management.

- a) **Public revenue management related regulation should exist.** Accounting can be perceived as a neutral tool for revenue control. Accounting in addition to technical aspects, such as bookkeeping and liquidity management, it also provides guidelines for political assessments and how the administration of public services takes place, and they trigger growth (Veggeland, 2009).
- b) National and international standard and guidance on best practice should be applied.
- c) Fair and equitable distribution of tax burden; applying ability to pay and benefits principle. According to Tanzi (2003) peoples tax payment should be in line with their income and they are required to pay a tax in proportion to their level of income on the other part of tax collectors, collection of revenue should be time conscious and convenient and the cost of collecting the taxes should not be high to discourage Business.
- d) Revenue neutrality. An important economic principle in the design of taxes is that taxation should be "neutral". "Neutral" (in the economic sense) means that the tax does not alter the decisions about investment, production, consumption and trade that would be made in the absence of the tax unless the tax is deliberately intended to do so.
- e) Revenue management should ensure revenue productivity. the main functions performed by revenue management cover the following areas:-

I. Planning for future income levels including the determination of income sources and tariffs;

II. The physical collection of revenue through the cashier system;

III. Accounting for revenue collected in the government accounting system,

IV. Ensuring safe and secure arrangements for handling cash and transferring it to government bank accounts (Explanatory Note, 2002).

- a) Efficient and effective revenue management skill should be employed. Once a budget has been approved by the legislature, the government embarks on the challenging task of spending funds. Spending public funds effectively to meet stated policy objectives while ensuring value for money is often just as challenging (if not more so) than planning how to spend it. Several reviews of PFM

performance in developing countries show that countries score significantly better on revenue preparation than on revenue execution indicators (Andrews, 2008). Identification of manager with potential and assume a greater responsibility in the Staff training and development is process for developing and allow running free human expertise through organization development and personnel training and development for the purpose of improving performance hence it will increase employees commitment (Swanson R. A, 2001). This is achieved through;

i. **Recruitment and selection**; it is a process of attracting a qualified job applicant in a sufficient amount and choosing the one among the applicants who best fit to the given job (HRM reader, 2013).

ii. **Performance management**; performance management helps for a manager to measure whether the set objective is achieved or not (Ibid, 2013) so that managers motivate employees according to their performance based on the needs of employees.

iii. **Career planning**; is a sequence of attitudes and behavior associated with the services of job and work related activities over a person's life time .it will help for the organization to retain qualified personnel.

iv. **Succession management**; It is the process for identifying and developing employees with the potential to fill key roles within the organization. Through the succession planning process, an organization recruits superior employees, develops their knowledge, skills, and abilities, and prepares them for advancement or promotion into ever more challenging roles. Succession planning increases the availability of experienced and capable employees that are prepared to assume key roles as they become available (achievement mission, 2013)

The principles of revenue management implemented and enforced through detailed procedural rules specifying the scope of the budget, the information to be included in it, the timetable for taking particular actions, the forms to be used, the authorization required before public funds are spent, and soon. Every principle is backed by formal rules which are enforced by revenue controllers at the center of government and in the spending departments. The accumulated principles and procedures comprise due process in revenue management (Schick, 1999).

If the above principles are properly implemented it will result the Achievement of the intended purpose through wise utilization of the scarce resources as well as it will increase public confidence on the government. Proper utilization of revenue has social, economic and political benefits. Socially, as is known some revenues are allocated for social welfare program, like, Education,

Health and others. If the revenue allocated for social welfare is properly utilized, social objective will be ensured. Economically it will motivate tax payers because they will believe that their contribution has value for money and as well as return for them in the form of public services, it further guarantees for the government access to others resources. Politically, people vote for those governments who discharged their promises during election (researchers observation).

i. **Recruitment and selection**; it is a process of attracting a qualified job applicant in a sufficient amount and choosing the one among the applicants who best fit to the given job (HRM reader, 2013).

ii. **Performance management**; performance management helps for a manager to measure whether the set objective is achieved or not (Ibid, 2013) so that managers motivate employees according to their performance based on the needs of employees.

iii. **Career planning**; is a sequence of attitudes and behavior associated with the services of job and work related activities over a person's life time .it will help for the organization to retain qualified personnel.

iv. **Succession management**; It is the process for identifying and developing employees with the potential to fill key roles within the organization. Through the succession planning process, an organization recruits superior employees, develops their knowledge, skills, and abilities, and prepares them for advancement or promotion into ever more challenging roles. Succession planning increases the availability of experienced and capable employees that are prepared to assume key roles as they become available (achievement mission, 2013)

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2.2.2 Public Sector Revenue Management

Public sector revenue management is the sub set of financial management which focuses on revenue generating and spending for various development programs designed to achieve organizational goals. Governments normally collect revenue through their sovereign taxing power to define the payment owed without any connection to the value of any public product or service received by the taxpayer (Finkler, 2005). Revenue Management enables for Local government authorities to optimize the revenue collection process and efficiently manage ever changing tax law and legislative changes associated with revenue (Oracle, 2011). Moreover, it is comprehensive solution which provides a configurable alternative to custom built systems and helps leverage existing investment and control costs. The result is a cost-effective solution that will result in improved revenue generation, tracking, compliance, and taxpayer service (Ibid).

2.2.3 Importance of Public Sector Revenue Management

Revenue management plays a vital role for overall financial solvency. Any capital improvement program must be formulated within the financial capacity of government to pay for its needs and desires. A community that cannot meet its short term public expenditure demands from existing sources of revenue will have great difficulty in securing willing investors for its long term bonds. Under such circumstances, investors are likely to demand higher interest rates to offset risk (Steiss, 2001). Developing countries in general and Africa in particular have been facing a number of challenges that they must overcome so as to make progress in social, economic and political development. These challenges tend to determine the development priorities, capacity, and commitment of the developing countries government to deal with public affairs (Amanuel, 2013). Dealing with public affairs needs in huge amount of revenue. Providing such sufficient amount of revenue can be achieved by effective and efficient management of revenue sources and spending pattern. According to Bailey (2004) cited in Gondo T et al (2010) constantly reviewing the patterns of spending is essential to ascertain the fulfillment of targeted objectives. Hence, achievement of

planned objectives with planned expenditure can be used to evaluate whether the expenditure system is effective or not so that revenue will be saved.

Moreover, Effective tax collection and revenue management represent the financial life lines of government. Without sufficient revenue, federal, state, and local agencies cannot deliver the essential services taxpayers, citizens and constituents expect and need (www.sap.com/) public sector).It is also the means to consolidate and optimize business and systems processes to maximize revenue realization and

2.3 Factors Affecting Revenue Collection

Revenue collection is one of the main functions of local governments. Local governments collect funds from a variety of revenue sources, including fines, fees, taxes, licenses, permits, and special assessments. Collection requires both the efforts of the government and the taxpayers. According (Shah, 2007, p34,) collection procedures should answer that payment of liabilities is enforced and that actual payments are brought fully to account procedures should be clear and applied for all taxpayers. Revenue should be received in timely manner, credited to the proper fund, and deposited into the correct Bank account as quickly as possible (Ibid).

a) Collection Methods

Collection method affects collecting monies owed in a variety of forms, such as coin and local currency, paper checks, credit card charges, an automated clearing house. Each form of the collection has its own merits. For example, if we take, receiving revenue in the form of coin and currency, it allows government to use the revenue immediately in order to meet its financial needs without any additional cost (Shah, 2007). The other form of collection methods incurs costs as compared with coin and currency. For example, receiving revenue in the form of paper checks the most common means of paying obligations of local government typically accepts checks over the counter and by mail. Checks should be deposited in the bank the same day they are received. Depositing checks the day they are received helps to expedite the availability of funds by getting the checkers into the Federal Reserve payment system as quickly as possible. A drawback to accepting checks is the risk of bad checks that will be a costly and time consuming activity for a local governments staff (Shah, 2007). Gainakis and Mccue (1999) argue that the efficiency revenue source refers the cost of collecting it including the compliance cost borne by the payer.

b) Accuracy and Time Lines of Reporting

One of the most important components of any revenue collection system is accurate and timely reporting. Local governments need revenue management software that allows revenue collection staff to update records frequently. According to ERCA(2008) as cited by Mukhtar (2014) revenue accounting involves timely recording of collection, recording payments to individual tax payer's files to appropriate accounts, reports and review the accuracy of regulatory information. Revenue accounting facilitates refunds, bank reconciliation, and revenue sharing between regional and federal government.

c) Tax Base

Tax revenue can be increased by increasing the tax base which means including or redefining previously exempted tax. A different choice of assessment methods can increase the assessed value to collect more taxes (Wong, 2006). This is done when the increase in tax rate is not enough to cover the budget gap.

d) Tax Rate

Tax rate also affects revenue collection. The increase in tax rate has positive impact on revenue collection, as a result, local property tax rates changes often .Nevertheless, if there is a large revenue shortage, and small incremental adjustment of the tax rate may not be enough. As a result, developing new taxes is need (Wong, 2006).According to Giugle and Webb (2000),sub national governments must have adequate revenue to cover their spending not only changing tax rates but also imposing new taxes. All of the listed are major factors that affect revenue collection either positively or negatively. Effective revenue management will capitalize positive factors and mitigate negative factors.

e) **Types of tax:** Revenue is affected by types of bases and its administration nature (Mikesell, 2003). Some taxes can easily be collected, some are difficult or require high effort.

f) **Procedures:** if revenue enforcement procedure not properly implemented and revenue evaders are not strictly controlled to pay their tax as per the schedule, this is accompanied with due to lack of clear guidelines and inadequate management system.

g) **Attitude:** Revenue collection is also impeded by public attitudes towards public revenue (Yousuf, 2012) .if public attitude towards public revenue is positive it will have positive impact on

revenue collection. If attitudes towards public revenue are negative the impact on revenue collection will be negative from researcher's observation.

h) Compliance Handling

An effective and efficient program of taxpayer service activities is a critical objective of all revenue bodies. It helps for saving cost of revenue collection and will help reducing the gap between what taxes should be collected and what is actually collected.

i) Mechanisms for identification and registration of taxpayers;

taxpayer's recognition and registration is a foundation for other tax administration for tasks, according to (Bird and Zolt, 2004), it should establish a system to register non voluntarily taxpayers' registration function of tax administration organization absorbs finding out potential taxpayers for tax objectives and registering them as taxpayers in a central data base. A good tax administration identifies and registers all traders who are liable to register for the tax, according to article 43 of the income tax proclamation," Every person having a taxpayer identification number ("TIN", but in no case may a person obtain more than one "TIN".

2.3.1 Problems of Public Sector Revenue Planning

The foundation for any budget process is the forecasting of the revenue available to support the activities of the government or business for the budget period. For state governments forecasting revenues is particularly difficult because of many independent and largely uncontrollable variables that influence the revenue realized from the particular sources. Some of the variables frequently affecting are;

- i. Unpredictable event. Unpredictable event affect revenue planned. For example, increase in inflation rate may raise the cost of goods and services reducing revenue planned. Natural disaster such as flood, draught may result the government unplanned expenditure.
- ii. Poor revenue forecasting is a result of lack of data or forecasting method applied, as a result poor forecasting there may be underestimation of revenue which result lack of revenue to provide goods and services to the public or over estimation of revenue which result underutilization of revenue. The government institution should have optimal amount of revenue. If there is over estimation of revenue there will be surplus that will result underutilization of revenue. As is known revenue are scarce the more surplus revenue in one government sector will limit the revenue available for other sectors of the government as it is drawn from the same

pocket. This leads inefficient utilization of revenue. Revenue forecast predicated the revenue baseline, estimates what revenue will be collected in the budget period under the current law. It includes forecast of economic, political, demographic, administrative and other factors of tax collecting environment (Mikesell, 2007).

2.4 The Roles of Management Tools and Techniques in Revenue Mobilization

Management tools and techniques play a major role in revenue mobilization. If an administration has no full autonomy in personnel matters, its ability to set performance and accountability standards for its employees would be undermined in most cases (Bridi, 2010). The management tools and technologies should have to allow policy of transparent recruitment, sufficient remuneration, pension schemes accompanied by a policy of attracting, retaining and motivating based on qualification and performance (Ibid). In order to achieve efficient and effective revenue mobilization we need to retain and motivate qualified revenue officers, through establishing clear career paths need to be set out so that qualified officers view the revenue profession as preferred career choice (Yousuf, 2012). If there is clear and defined procedures revenue mobilization and reward system, employees will be motivated to perform according to the procedures because if employee are treated fairly and they are rewarded for their better performance they feel sense of ownership and responsibility and perform activities accordingly (Swason. et al 2001) .

2.5 Types of Taxes

Tax is mandatory under a country's laws. McGee (2008) defines tax as a mandatory payment provided to the government that is nonrefundable and carries no equal benefits in return. Likewise, Lavrenchuk (2013) defines tax as an obligatory fiscal contribution to the costs of governments by an individual or group of individuals. These definitions indicate that tax is obligatory, i.e., anybody who is obliged to pay tax by a tax law of a country must pay it. In addition, Kiprotich (2016) defines tax as a fee imposed by an authority on goods and services as well as financial activities to fulfill its financial demands. All these definitions of tax agreed that tax is compulsory under the law and it is unlawful to evade it. Furthermore, definitions of tax also indicate that there is no direct and equal return of taxes to taxpayers. According to Worlu and Nkoro (2012), governments generate tax revenue to deliver public services of health, education, roads, security as well as job creation, which are impossible without taxes. These public services are characterized as non-excludable; meaning

that a taxpayer would enjoy the same services regardless of his/her percentile contributions to the public revenue pool.

As mentioned before, taxation started with the existence of public governance. This is because as soon as the government comes into existence; it is expected to provide public goods and service to its respective inhabitants. It is also expected to cover its operational and administrative costs. Therefore, tax is inevitable for governments in fulfilling its role to provide services, citizens' protection, and sustainability of social development. Therefore, taxation dates back to ancient civilizations like Iraq, Greece, Egypt, and the Roman

2.5.1 Direct Taxes

Direct Taxes Are levied (directly) on individuals, households, and firm's income as per the revenue and expenditure account. Direct taxes are made up on six different individual taxes. They are: Personal income tax, rental income tax, business profit tax, agricultural income tax, tax on dividend, chance winning tax, and rural land use fee (Baumol, 1994:21).

2.5.2 Indirect Taxes

Indirect Taxes:-Are levied on the basis of production cost, and on the amount of sales from manufacturing and service. These taxes include excises tax, value added tax, customs duty and turn over tax. These taxes are termed as expenditure or consumption taxes (Alka 2001:15).

2.5.3 Excise Taxes

Different Governments levy excise taxes, which are sales taxes on specific goods and services. Excise taxes are also called selective sales taxes. Goods subject to excise taxes are mostly luxury items and harmful products. Excise taxes are applied either on a Per Unit Basis, such as per package of cigarettes or per litter or gallon of gasoline, or a fixed percentage of the sales price.

In Ethiopia Excise Tax was introduced in 1993 under Sales and Excise Tax Proclamation No. 68/1993 and this proclamation was repealed in 2002 through Excise Tax Proclamation No. 307/2002. Excise tax is payable either on production of goods listed in Excise Tax Rate Schedule or on the importation of the same goods from foreign countries. For Excise Tax purposes, the Taxpayer is either a person who is importing the goods or producing the goods. This person is liable to pay excise tax according to the Excise Tax Proclamation (ERCA, 2010)

2.5.4 Custom Duty

Customs Duty is a duty or tax levied on Import and Export goods by Government. Goods shall mean any commodities, personal effect and animals including money. Importation of goods shall mean bringing or cause to be brought, goods through the first custom station into Ethiopia and Exportation goods shall mean taking or cause to be taken out, goods through the final port of departure from Ethiopia. Thus, Importation and Exportation indicates that goods are crossing Customs Area of Ethiopia. The Customs Area refers to the territory of Ethiopia or boundary of Ethiopia. The goods are crossing the Ethiopian border to outside or inside. The Duty is payable at Customs Stations. Customs station shall mean any place designated as customs office at the port of entry or exit of goods, transit routes or at customs area for the control of import and export goods, collection of duties and taxes; Customs Duty is the responsibility of Ethiopian Customs Authority (Tesfay 2008).

The Ethiopian Customs Authority has either a branch offices or customs stations in different part of the Customs Areas to collect the Customs Duty while the head office in Addis Ababa. It has also a police force called Customs Police to enforce the Customs Laws and the Collection of Customs Duty or Tariffs and to Control the Contraband. Customs Police shall mean an armed police force assigned by the Federal Police Commission to enforce customs laws under the command of the Authority. The Ethiopian Customs Authority shall have the following powers and duties: Customs Declaration is a Form prepared by the Customs Authority in which the details of import, export or transit goods are described for the accomplishment of customs formalities (Tesfay, 2008).

2.6 Importance of Taxation

The political structure of public sector in Ethiopia is that a division of sovereign government power between government and regions. Most taxes exist both revenue and welfare purposes, but revenue motive is usually dominant.

All taxes by nature exert an income effect since they compel withdrawal of revenues for the private sector and, thus reduce the level of private sector purchasing power. However, public sector revenues may be either tax revenue or non-tax revenues. Typically, taxes are the primary source of government revenues though the proportion of tax revenues varies among levels of government. A tax can be defined as a compulsory contribution from an individual for the purpose or goal though a single purpose is typically dominated. All taxes by their very nature provide revenues to the

government which imposes the tax. In most instances this is the primary motive for the existence of tax. However, a tax may exist primarily for regulatory purposes.

Taxes may be regulatory either in microeconomic or a in macroeconomic sense. In the microeconomic context, they may influence the consumption of a particular good or the utilization of a productive resource. In addition to source of revenue, the tax policy of a nation enables government to stabilize economy to distribute income, to allocate resources and used stimulate private sector (Brue, 2000).

2.7 Problems of tax collection

Lawal (1982) cited in Chinyere (2000) posits that the following are problems of tax collection:

Inadequate staff or manpower to carry out the assignment efficiently and thus has contributed to the low revenue generated for the state. Mismanagement of tax collected: taxes collected were not been utilized for the purpose for which it was collected thus makes tax payers not give out their wealth for the state.

Bribery and corruption: in this day, tax collector personal interest has over ride their official interest in the performance of their duties consequently affects revenue generation for the state.

Lack of voluntary compliance from tax payers these attitudes of tax payer causes tax avoidance evasion and delinquency.

Poor accounting records, most business traders professional do not keep proper records of their income and expenditure.

Inadequate facilities: The facilities like motor vehicle, motor cycle to carry out the assignment effectively is inadequate.

2.8. Characteristics of an Effective Tax System

A good tax system should meet five basic conditions: fairness, adequacy, simplicity, transparency and administrative ease. Although opinions about what makes a good tax system will vary; there is general consensus that these five basic conditions should be maximized to the greatest extent possible.

1. Fairness, or equity, means that everybody should pay a fair share of taxes. There are two important concepts of equity: horizontal equity and vertical equity. Horizontal equity means that

taxpayers in similar financial condition should pay similar amounts in taxes. Vertical equity means that taxpayers who are better off should pay at least the same proportion of income in taxes as those who are less well off. Vertical equity involves classifying taxes as regressive, proportional, or progressive.

2. Adequacy means that taxes must provide enough revenue to meet the basic needs of society. A tax system meets the test of adequacy if it provides enough revenue to meet the demand for public services, if revenue growth each year is enough to fund the growth in cost of services, and if there is enough economic activity of the type being taxed so rates can be kept relatively low.

3. Simplicity means that taxpayers can avoid a maze of taxes, forms and filing requirements. A simpler tax system helps taxpayers better understand the system and reduces the costs of compliance.

4. Transparency means that taxpayers and leaders can easily find information about the tax system and how tax money is used. With a transparent tax system, we know who is being taxed, how much they are paying, and what is being done with the money. We also can find out who (in broad terms) pays the tax and who benefits from tax exemptions, deductions, and credits.

5. Administrative ease means that the tax system is not too complicated or costly for either taxpayers or tax collectors. Rules are well known and fairly simple, forms are not too complicated, it is easy to comply voluntarily, the state can tell if taxes are paid on time and correctly, and the state can conduct audits in a fair and efficient manner. The cost of collecting a tax should be very small in relation to the amount collected.

2.9 The Importance of Tax Reform

The dominant motive of taxation in developing countries is to finance public administration and the public provision of economic and social services. Secondary motivations are the redistribution of income and the correction of market imperfections. Although some level of taxation is necessary to achieve, these goals, taxation always has costs both direct cost of administration and indirect costs associated with the distribution of income. The appropriate level of taxation depends on country's desired role for the state, the efficiency and equity of its public spending and efficiency and equity of its tax structure and demonstration (Baumol, 1994)

According to World Bank, the rationale for tax reform is twofold. First, as part of structural adjustment tax reform is designed to reduce severe distortions in economic incentives and the

resulting inefficiencies and inequities in the allocation of resources. Second, as part of efforts to stabilize the economy tax reform in tandem with costs in public expenditure, may be needed to generate public revenue in reasonable non-distorting, equitable and sustain, manner. There is no optimal tax structure, but useful reference set of taxes has emerged (Baumol, 1994).

There is no unique prescription for the design of a system of taxes or even a particular tax nor is there a single country in which all taxes are optimally designed. Broadening the base of the tax system should be a high priority. If the tax base is narrow, government must rely on relatively high rates to generate revenue. The tax rates need to be rationalized. The higher the rate, the greater the distortion in private economic activity and the greater the associated efficiency costs of taxation. Tax reform can lower the burden on the poor. Reform of tax structure is generally more effective when accompanied by improvements in tax administration and also a desirable component of any tax reform (Alan, 1988).

Major contributing factor to weak tax administration is the excessive complexity of tax laws.

To improve the tax administration the following activities have to be taken place.

1. Presumptive taxation

- Simplified and cost effective method
- Small business (hard-to -tax groups standard assessment).
- Even for large once- withholding tax plus minimum tax.

2. Value added tax implementation

- Replaced sales tax

3. Computerized TIN (tax payer's identification number) system.

- Need huge computerization
- Lay basis for modern tax administration system.
- Gives identification number to tax payers
- Established dependable database on tax payers.
- Provided efficient tax operation service
- Helps to control tax evasion (Brue, 2000)

The fiscal systems of government should reflect the economic and social conditions of a given period of time. Since such conditions are likely to change overtime, public sector revenues and

expenditures are subject to change in reflection of these changing economic and social parameters. The reasons presently being given for Ethiopia tax reform include that the existing tax system was:

1. Old and loose tax legislation
2. Weak administration
3. Tax base principles not in place
4. Operation programmers, reorganization and tax payers education

The present's tax reform is aimed at over having the tax legislation and improving the tax administration (ERCA, 2010).

2.10.1. Conceptual literature review

Public sector revenue management is the sub set of financial management which focuses on revenue generating and spending for various development programs designed to achieve organizational goals. Governments normally collect revenue through their sovereign taxing power to define the payment owed without any connection to the value of any public product or service received by the taxpayer (Finkler, 2005).

According to Oracle, (2011), Revenue Management enables for Local government authorities to optimize the revenue collection process and efficiently manage ever changing tax law and legislative changes associated with revenue. Moreover, it is comprehensive solution which provides a configurable alternative to custom built systems and helps leverage existing investment and control costs. The result is a cost-effective solution that will result in improved revenue generation, tracking, compliance, and taxpayer service.

Developing countries in general and Africa in particular have been facing a number of challenges that they must overcome so as to make progress in social, economic and political development. These challenges tend to determine the development priorities, capacity, and commitment of the developing countries government to deal with public affairs (Amanuel, 2013). Dealing with public affairs needs in huge amount of revenue. Providing such sufficient amount of revenue can be achieved by effective and efficient management of revenue sources and spending pattern. It is also the means to consolidate and optimize business and systems processes to maximize revenue realization and minimize cost per dollar collected (foundation of tax administrators, 2003).

Furthermore, revenue management also interacts closely with expenditure management during determination of the overall budget envelope and managing in year cash Flow (MOFED, 2012). Nice (2002) states that by monitoring and analyzing revenues on an ongoing basis, officials can detect problems early. This in turn may enable officials to begin taking corrective actions early and prevent avoidable damage. As indicated by different scholars, regarding revenue management, as it play as vital role for ensuring the achievement of the intended purpose through wise utilization of the resource available for that purpose. In addition, if there is effective and efficient revenue management financial solvency can be achieved or addressed. As is known financial solvency requires the abilities of organizations to meet the long and short term financial needs. It also guarantees access to other resources otherwise not. Hence revenue contributions to the overall nation's development can be ensured.

Management tools and techniques play a major role in revenue mobilization. If an administration has no full autonomy in personnel matters, its ability to set performance and accountability standards for its employees would be undermined in most cases (Bridi, 2010). The management tools and technologies should have to allow policy of transparent recruitment, sufficient remuneration, pension schemes accompanied by a policy of attracting, retaining and motivating based on qualification and performance (Ibid). in order to achieve efficient and effective revenue mobilization we need to retain and motivate qualified revenue officers, through establishing clear career paths need to be set out so that qualified officers view the revenue profession as preferred career choice (Yousuf, 2012). If there is clear and defined procedures revenue mobilization and reward system, employees will be motivated to perform according to the procedures because if employee are treated fairly and they are rewarded for their better performance they feel sense of ownership and responsibility and perform activities accordingly (Swason. et al 2001) .

2.10.2. Theoretical Literature Review

Even though the two things certain in life are death and taxes, most individuals become reluctant when it comes to paying tax in the right amount, time, and, place. Individuals do not like paying taxes and they take a variety of actions to reduce their tax liability (Amina & Saniya 2015). Today the role of the government has increased and government has to collect more tax than ever to finance its operation. But governments are facing difficulty in collecting the tax they need for many reason. One of the main reasons is tax noncompliance. Although the principal source of a

government's revenue should be taxation, in many sub-Saharan African nations this is often not the case. These nations with low economic growth, large population below the poverty line, and dependent on tertiary economy, finance most of their expenditure through non tax revenue. Increasing tax revenue in this region is hampered by large informal sector, under reporting of income by businesses, tax noncompliance, weak tax administration, considerable tax evasion and avoidance, corruption, lack of awareness and trust of government. Studies in different countries show that in developed countries, about 90% of governmental expenses is provided with tax income and ratio of tax income to gross national production (GNP) is about 25-30%, while this ratio, in developing and specially undeveloped countries is about 5% (Reza and et al as cited in Amina & Saniya 2015). There are many factors that contribute for the low level of tax income and problem of revenue management in developing countries like Ethiopia.

Governments give resources, give careers to certain classes or people, and control the economy through hefty taxation. The reallocation of wealth tries to ensure an equal standing for all individuals living under the government's authority. According to this viewpoint, managers require information to cope with the vagueness of the tasks accomplished by the work unit. As work-related vagueness increases, the need for material increases. Thus, the superior the uncertainty faced by the work unit, the larger its information dispensation requirements (Mitullah, 2004).

2.10.3. Goal-Setting Theory

Locke and Latham (1990), started studying the goal-setting theory in, the mid-1960s and continued to research on it for more than 30 years. Locke derived the idea of setting goals from Aristotle's form of ultimate causality. Aristotle speculated that purpose could cause work. Thus, Locke began to research the objectives which influence human activity.

Locke developed and refined his theory of goal-setting in the 1960s, and published his first paper on, "The Theory of Motivation" in 1968. In addition, Locke and Latham (1990), the goal-setting theory states that many conditions are particularly important for achieving a successful goal. These objectives include accepting and adhering to goals, the characteristics of goals, the difficulty of objectives and the reactions (O'Neil & Drillings, 1994). Locke

and Latham (1990), studied the effects of goal-setting in the workplace. The results support Locke's findings that there is an inextricable link between goal-setting and workplace performance. In 1990, Locke and Latham published their core work, *Theory of Setting Goals and Performing Tasks*, while identifying five other characteristics of goal-setting success (clarity, challenge, commitment, feedback and complexity of tasks).

The underlying assumption is that autonomy leads to a high degree of efficiency. Parker et al. (2009) observed that autonomy in the workplace enhances self-efficacy, which in turn, improves performance towards achieving the set goals of an organization. Based on the assertions mentioned above, the general vision and structure of the goal-setting theory are to motivate individuals and teams to do more and perform better.

2.11. Empirical Review

2.11.1 Empirical evidences on tax revenue in case Global Studies

Ndyamuhaki (2013) carried out the study on “Factors affecting revenue collections in local government, case study: Isingiro district local government” Makerere University, Uganda. This study identified crucial factors that were; administrative inefficiencies, lack of general sensitization, political interference, corruption, tax evasion, and absence of enough relevant information about taxes, lack of auditing of tax revenue returns and drafts and lack of enough tax education. She concluded that the identified factors influence revenue collection in local government.

The study of Mercy (2013) “Factors Affecting Revenue collection in Local Authorities in Kenya” narrowed on effects of government policies and regulations, local authority information financial and operations management systems, revenue enhancement plans and employee skills on revenue collection. The study concluded that the revenue collectors appreciated the role of information technology in ensuring effective revenue collection however the availability and accessibility was a hindrance to effective LAIFOMS implementation. Among others, the study recommended that the effectiveness of the local Authority Information Financial and Operations Management Systems (LAIFOMS) can be bolstered by increasing availability of computers and adding more staff to ensure efficiency in revenue collection.

A sound revenue system for local governments is an essential pre-condition for the success of fiscal decentralization (Bird 2010; Martinez-Vazquez, McLure and Vaillancourt 2006; Ebel and

Taliercio 2005; Olowu and Wunsch 2003). In addition to raising revenues, local revenue mobilization has the potential to foster political and administrative accountability by empowering communities (Smoke 2013; Mikesell 2002, 2007; Shah 1998; Oates 1998). However, the local revenue potential is often low and collection costs high compared to many central government taxes.

The central government tax systems of most African countries have been the subject of major reforms that have adapted tax legislations both to the country specific contexts and to a changing international environment over the course of the past twenty-five years (Chambas *et al.* 2005; Keen 2012; Keen and Mansour 2008). In contrast, local tax systems in many African countries have remained largely unchanged since independence, in particular in Francophone Africa. The focus on central taxation is explained by (a) political factors (the decentralization process has been resisted or undermined by central government institutions fearful of losing power and rationale); (b) economic factors (aiming to address fiscal deficits and constraints); and (c) administrative factors (it is generally easier and less costly to collect large revenues from central government taxes).

Local tax systems across Africa are characterized by a large number of taxes, levies and fees (Brosio 2000; Fjeldstad and Heggstad 2012; Fjeldstad and Semboja 2000). In some countries local governments seem to raise whatever taxes, fees, and charges they are capable of raising, often without worrying too much about the economic distortions and distribution effects that these instruments create. The large number of taxes, fees and charges is a major problem from several perspectives, including the development of an effective, transparent and accountable local tax system. Further, it often leads to overestimation of the local revenue potential. In most African countries there is little or no co-ordination between various levels of government with respect to taxation. This has partly to do with lack of capacity at all levels.

Zakariy (2015) discussed tax administration in Nigeria context. It then discussed there is no enough staff for tax assessment and collection through the entire state, Lack of proper training and knowledge of computer among the staff Poor working condition and un conducive atmosphere for effective tax collection, Poor remuneration scale for tax officials, Lack of incentive and motivation reward for hard working .Problems of misappropriation and often misconduct among the tax official in under computation of due taxes which result in bribery and corruption.

Yuosuf (2012) revealed that tax collection is affected by the attitude of tax collectors, quality of services and awareness of tax payers. However Studies undertaken in Dangila , Tanzania and Harergeisa city focuses on factors affecting tax revenue collection, however, Revenue management not only concerned about factors affecting tax revenue but also non tax revenue collection. Moreover, it deals with factors taken in to consideration for revenue planning and the role of management tools and techniques to revenue management .Since all have an impact on public sector revenue management performance.

2.11.2 Empirical evidences on tax revenue in case of Ethiopia.

In Ethiopia there are some researches done on tax issues with different titles among them some of them are mentioned below:

Anware M. (2014) and Tesfaye A. (2015) on the title Determinants of tax revenue performances in Ethiopia as mini research for Partial Fulfillment of the Requirements for the course Professional Training Program for Economists (a Case Study in Ethiopian Revenues and Customs Authority) the researcher used time series data set that consists of 21 years. For the time period covered 1990/91 to 2010/11 with identifying six variable industry, agriculture, inflation, GDP per capital income, export and import he concluded that structural factors such as exports of goods and services (% of GDP) and import of goods and service (% of GDP) significantly affect tax revenue performance of Ethiopia.

Belay Z. (2015) on the research title determinants of tax revenue performance: in case of Ethiopia federal government. This study so investigated the determinants of tax revenue performance in Ethiopia federal government by using time series data from 1992-2013. The variables used were foreign direct investment, public debt, openness, foreign aid, inflation and gross domestic product. The study has employed both descriptive and time series regression method as well as Eviews software for analysis purpose. The trend of tax collection in Ethiopia is inconsistent, changing up ward and down ward depending up on economic conditions. However, in recent years it shows an incremental in total tax collection but performance of tax collection is decreasing from year to year. As an example, tax revenue was increased staring from 2003, because tax base was added as the form of VAT and also GDP was the main contributor since it has been rapidly increased. The study reveals that growth domestic product, public debt foreign direct investment, and openness, have significant positive relationship with tax revenue performance. But, foreign aid is negatively related

to tax revenue performance. The study also provides recommendations that will solve this problem and add to tax revenue performance. Policy implications have been stated in this study for example government should adjust its fiscal policy and investment areas should be selected based on their benefits for the country. Some of the challenges identified related to administration and performance especially in developing countries are evasions and fraud (Keen and Lockwood, 2007), poor administration (Aizenman and Jinjarak, 2008), increase in administrative expenditure and compliance costs (Agha and Haughton, 1996; Yesegat, 2009), mis-understanding of the tax-paying community, poor technology management; especially Electronic Tax Register (ETR) (Taye, 2011).

Siswana, (2012), conducted a study to establish the relationship between leadership and governance in the South African public service. Specifically the study aimed to examine how good governance practices improve public finance management systems. The findings of the study show that good governance has resulted in the improvement of public finance management systems by improving accountability and transparency.

A number of studies on revenue collection have been done locally and internationally. Mitullah and Kiura (2014) studied the factors affecting revenue collection in local authorities with the intention of improving the local authorities' financial management and revenue mobilization particularly by deploying and applying the Information Financial Management System (IFMS). In Embu County, IFMS is used for all financial management activities, including the billing and collection of all revenues, the payroll, and all expenditure controls including issuance of vouchers, procurement, payment of statutory debts and project expenditure management.

Similarly, Edson Mbedzi and Gondo T, (2010), studies on fiscal management carried out in Ethiopia, in the case of Dangila Municipality revealed that Municipality revenue collection is affected by inadequate assessment of taxable sources, lack of awareness of taxpayers, inadequate accounting system and lack of skilled manpower are identified as factors affecting revenue collection. Furthermore, there are few researches done on public sector revenue management in general, very few researches done on public sector revenue management in Halaba Zone in particular. In addition to that there is a revenue management problem in Halaba Zone Kulito Town administration. As a result, the study aimed to address the issue.

2.12. Conceptual Framework of the study

The conceptual framework shows the connection between the dependent variable; revenue management and independent variables; lack good governance, poor revenue collection performance, and poor planning. . The conceptual framework is depicted in figure 1.1

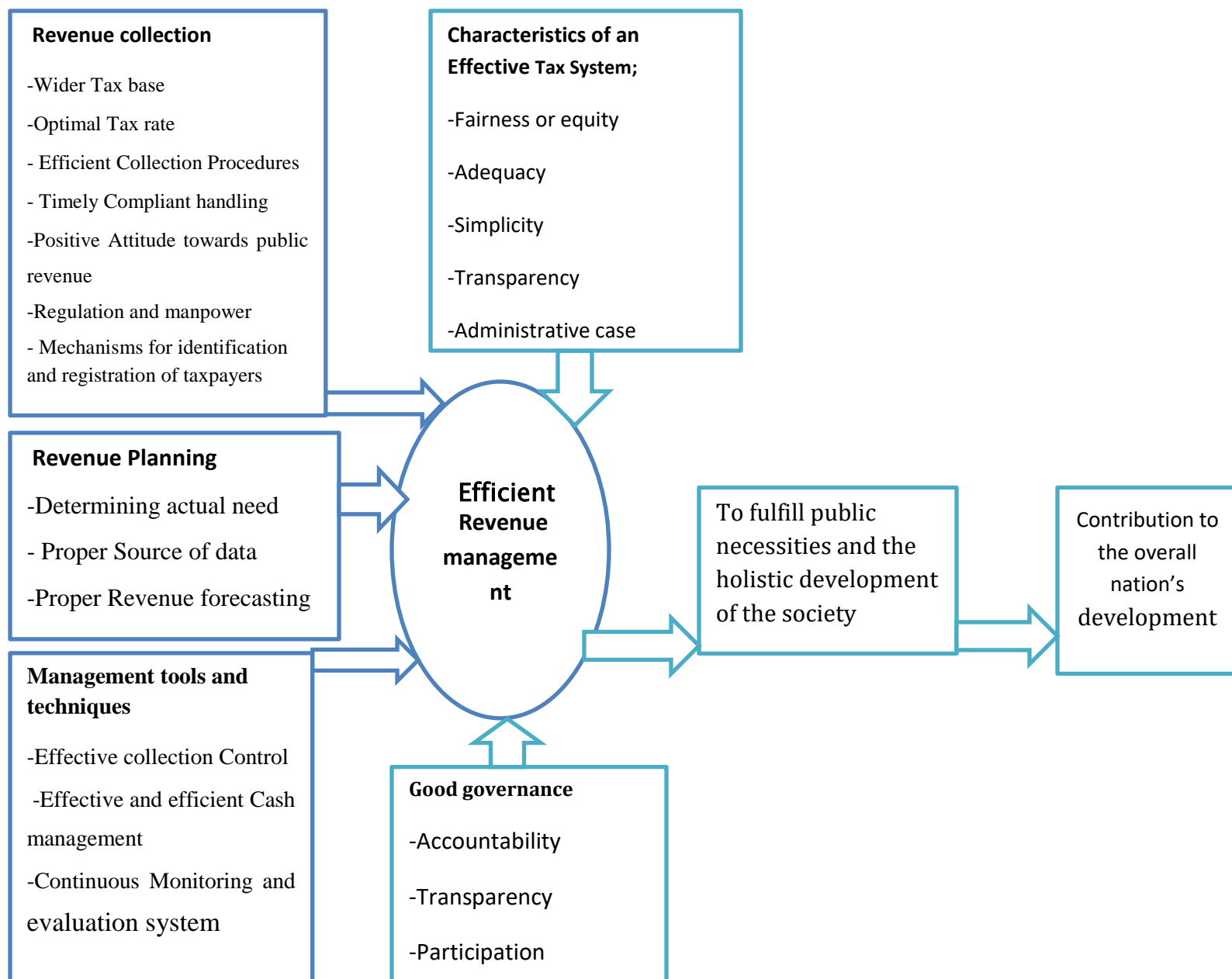


Figure 2.1 Conceptual Framework for factors influencing Effective Revenue management.

The diagrams modified from financial management books (Steiss 2001 and Wang 2006).

CHAPTER THREE

3. RESEARCH METHODOLOGY

3.1 Introduction

This chapter deals with how the research is made. Thus this chapter has seven sub topics; it includes area of the study, research design and method, sampling design and technique, source of data, method of data collection and analyses.

3.2. Background of the study area

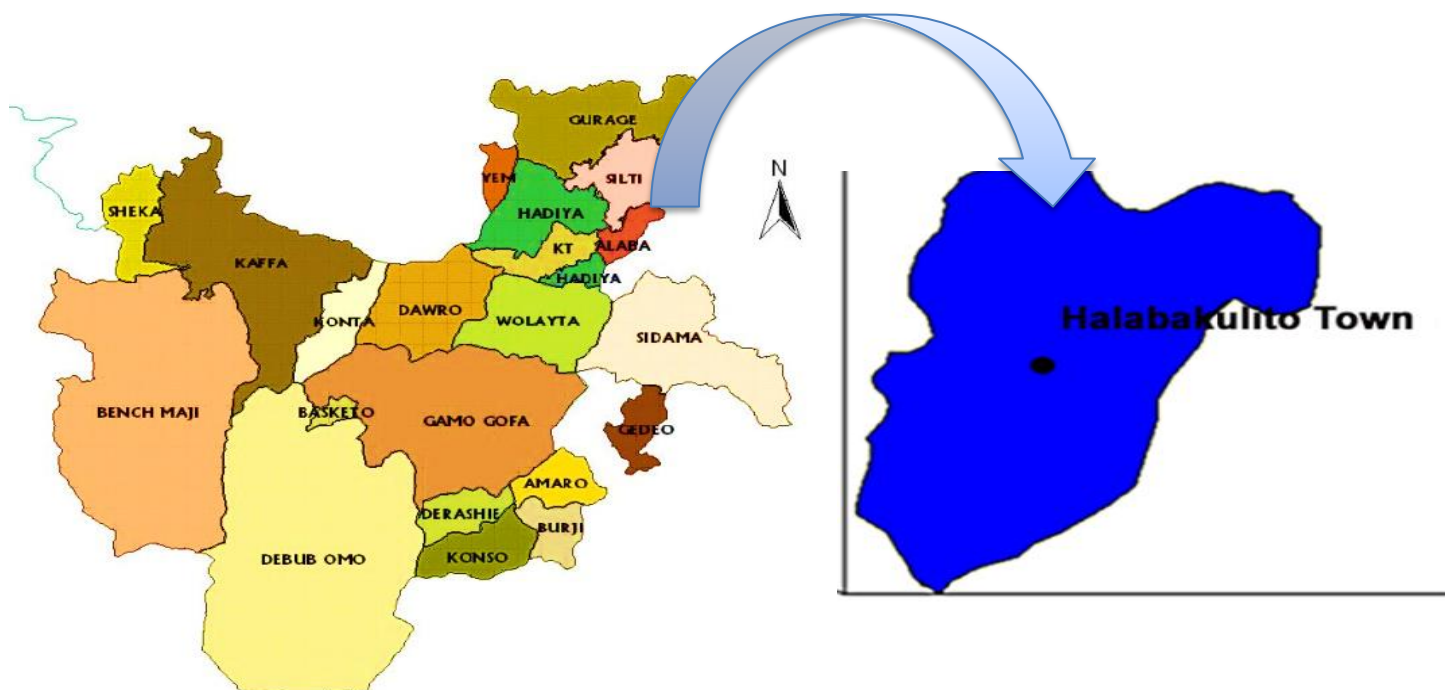
Halaba Zone is located 315kms south of Addis Ababa and about 85 kms south west of the Southern Nations Nationalities and People's Regional (SNNPR) state capital, Hawassa. Halaba Zone is geographically located 7170N latitude and 38060E longitude. It is located west of Oromiya region, north of Hadiya (Sika), east of Kembata Tembaro, south east of silte and Hadiya zone. (Halaba Zone finance and economic development office report,2011).

The newly established halaba zone where the administration directly reports to the regional state There are three woredas ,namely Werra Dejo, Atote,Ullo woreda and werra woreda which is around kulito town and each the three werada of the newly established worea have Centre, namely besheno was the main center for Werra Dejo woreda and it contains 26 kebele, Kulito was the main center for werra woreda and it contains 32 kebeles and Guba was the main center for Atote,Ullo woreda and it contains 21 kebeles Halaba kulito was the main administrative center of Halaba Zone and kulito is believed to have been founded towards the end of the 20th century.(Halaba Zone finance and economic development office report,2011).

According to census made during 2007E.C the population of Halaba is estimated to be 366,141 from this population male 160,382 female 158,414 total 318,796 populations was lived in rural area and male 24,897 female 23,023 total 47,921 population was lived in kulito town. halaba zone have with an area of 91,230ha and it was found in Winadega climatic zone with the mean annual temperature ranging between 23-25c° and the mean annual rainfall between 700_900 mm.it is located at an altitude of 1554 to 2149 m.a.s.level but most parts of the halaba zone is found at about 1800 m.a.s.l .the land use pattern shows that out of the total area coverage of the Zone

64116hector 44020 hector is currently cultivated, 4317 hector is used for grazing, 3644 hector is cultiviabl, 4592 hector forest covered, 4737 hector for others and the rest about 2805 uncultivable Land country. (Halaba Zone Agricultural and Rural development office report,2011)

Fig 3.1: Map of study area



The map modified from Hawassa University and Ethiopian Economics Association,(2018), recent study on Revenue Potential and Gap study for Southern Nations, Nationalities, and Peoples' Regional State (SNNPRS).

Mixed agriculture is the main activity and trade also plays an important role in halaba zone with Halababa ethnic group as the dominant in number. Halaba zone has regional Markets, namely, Halaba kulito and the previous village Markets the current main center for newly established zones namely,as Guba, Besheno, Kobo, among these Halaba kulito is the biggest. Maize is the most common food crop followed by teff, wheat, sorghum, barley and haricot bean are produced in halaba zone.it is reckoned for the high quality red pepper production which is mainly supplied to Addis Ababa and other parts of the country(Halaba Zone Agricultural and Rural development office report,2011).

3.3 Design and Method

3.3.1 Research design

According to, Creswell & Plano Clark, (2007, p.58), research design is the ‘procedures for collecting, analyzing, interpreting and reporting data in research. From this point of view I used to exploratory research design because exploratory research was to conduct when enough is not known about a phenomenon and a problem that has not been clearly defined. Therefore to explore and clearly define revenue management and collection problems in halaba kulito town revenue authority office

3.3.2 Research Methodology

According to Straus and Corbin (1998), qualitative methodology is a typical research approach which enables to come up with data that cannot easily produced by statistical procedures or other Means of quantification. It is also the means for exploring and understanding the meanings Individuals or groups ascribe to social or human problems (Creswell, 2009).

The need of choosing qualitative approach is to study things in their natural setting, interpret phenomena and getting in touch with everyday social events (Lincoln, 2000). Therefore I will employ qualitative research method. In this study I used to qualitative methodology because, qualitative methodology is a typical research approach which enables to come up with data that cannot easily produced by statistical procedures or other Means of quantification and It is also the means for exploring and understanding the meaning and problems of study area.

3.4 Sampling design and technique

I used one focus group it contains 12 members of taxpayers and I was selected purposively because to get reliable information I select from three categories of tax payers A,B,C from tax payer list. and seven members of management committee was purposively selected for key informant interview because they have enough information about revenue management and collection problem and eight members of revenue officers in depth interview was purposively selected because based on their experience.

3.4.1 Tare gate population

as the study was aimed at investigated the Revenues and Customs Authority Branch Office employees and management bodies and legal tax payers in Halaba kulito town revenue branch office was main target population of the study that means 2941 tax payers and 48 employees totally 2989 was total target population of the study area (Halaba kulito town revenue branch office report, 2011E.C)

3.4.2 Sample size

Halaba Kulito Town Administration Revenue and Customs Authority Branch Office was totally 48 employees and 2941 that means category A = contains 274 tax payers, category B=: contains 167 category C, = contains 2500 and total tax payers in halaba kulito town administration Revenue and custom office are 2941. Therefore for the purpose of this study I used (7) seven management committee members and (8) eight key informant employees was conducted purposively for interview and from this point of view 4 (four) tax payers was selected from each category and totally 12 members of tax payers was selected from all category of tax payers purposively selected for focus group discussion. Therefore I was used 15 key informant for interview and 12 members of tax payers for for focus group discussion totally 27 respondent for this research study was participated.

3.5 Data type and source

The data was collected from both primary and secondary sources through, key informant interviews, and focus group discussion as well as via observation method.

3.6 Data collection instruments

For the purpose of this study the researcher employed three different data collection methods. Primary data was collected through interview and Focus Group Discussion. Secondary data were obtained from physical observation, reports and different documents.

3.6.1 In-Depth Interview

Different interview questions are prepared for seven Revenue office management Committee members and eight revenue officers was interviewed purposively, because of they have enough

information about kulito town Revenues and Customs Authority Branch Office revenue management problems and all interview questions are prepared in Amharic language for the ease response of respondents. Accordingly the interview will administered by the researcher in asking different perspective of factors affect revenue management in public sector of kulito town Revenues and Customs Authority Branch Office .

3.6.2 Focus Group Discussion

The researcher facilitate one focus group and it was conducted with 12 tax payers from all categories of tax payers that was A,B and C selected for focus group discussions purposively because assuming that they have enough information about kulito town revenues and customs authority branch office revenue management problems.

3.6.3 Physical observation

Physical observation on Service providers like vat register tax payers, Tot register tax payers and category c tax payers on their work place to gather additional information about factors affect revenue management problems on both Zala fire and Zobechama sub cities in Halaba Kulito town administration in Halaba Zone.

3.7 Data processing and analyses

In this study qualitative analysis techniques are going to be employed.

Besides, for the qualitative data, description, analysis and interpretive techniques was used the data gathered through interview, focus group discussion; observation and document review was analyzed in the form of narration or telling. Finally, the researcher enhances the reliability of the findings.

3.8 Ethical Considerations

The was researcher addresses ethical considerations of confidentiality and privacy. A guarantee was given to the respondents that their names should not be revealed in the research report. Participation in the study was voluntary, and all participant responses was confidential and can quiet to respond the question anytime they like.

CHAPTER FOUR

4. DATA PRESENTATION AND ANALYSIS

This part of the study deals with the analysis and interpretation of the respondent's response. In this chapter the primary data which is collected from tax payers and the revenue office Managers and officers through, interviews, focus group and personal observation are presented as follows

4.1 Analysis of data obtained from the revenue office managers and officers result

The researcher was interviewed the managers of the revenue office managers and officers regarding the of revenue management and revenue collection problems and related aspects. The manager's responses regarding the questions are presented bellow; about management bodies and revenue officers have enough knowledge and awareness about tax collection system in Kulito town Administration Revenue Authority Branch Office

4.1.1 Discussions on Factors Affect tax collection system result

general knowledge about taxation and public attitude towards taxation was discussed as follows the mangers and officers response are as our public attitude is very good attitude towards public revenue we expect very good performance If attitudes towards public revenue is not good towards public revenue is it is going to poor performance. The attitudes of tax payers towards tax payment are improving from time to time. But still there are many problems that face the revenue administration to collect revenue. There are many tax payers that did not pay the expected amount of tax on time and at the correct amount. This is due to lack of awareness of tax payers and deliberate tax evasions. Some tax payers do not know the purpose of tax payment. In addition, there are some tax payers who do not know how their tax liability is determined. These problems are due to lack of awareness about tax and related issues. According Yousuf, (2012) to Revenue collection is also impeded by public attitudes towards public revenue.

Regarding about provide regular information to taxpayers to create tax awareness and training List the methods there are different problems in both tax payers and tax officers' side during tax collection. Based on the items raised to the interview managers and officers participants it is stated

that, the tax authority provides regular information to all category taxpayers to create tax awareness through mass media such as television, radio, newspaper, brochure, poster (banner). Creating awareness helps to inculcate in taxpayers a sense of responsibility towards tax and ultimately promotes a positive view to voluntary compliance.

About fairness of tax system the managers and officers said that paying tax is totally obligatory and mandatory the respondents were also given opportunities to indicate their comments on some open-ended questions and to give general comment on the overall tax system. Accordingly they forwarded several comments and mainly regarding problems and measures that has to be undertaken. These comments was categorized and generally summarized under the under mentioned six points:

The tax system lacks fairness and equity, Lack of sufficient awareness and education on tax Poor communication between the tax authority and taxpayers, Poor customer service, The existing tax rate is high, lack of transparency in the overall tax system.

The respondents also stated the possible actions that have to be undertaken in order to bring about improvement in the tax system and ultimately ensure voluntary tax compliance. Based on the detail comments given by the respondents, the above points were briefly explained below. Several respondents firmly commented that the tax system lacks fairness and equity. The principle of taxing states that similar taxpayers should be taxed similarly, Lymer and Oats (2009). However, the tax payers commented that individuals having equal income are not paying equal tax and this highly affected the taxpayers' motivation to pay taxes. In other words, as long as the tax system lacks horizontal equity it is difficult to change taxpayers' attitude in order to bring about voluntary compliance.

The other comment given by the respondents is that the tax authority does not provide sufficient education to taxpayers to increase awareness. According to the managers and officers one of the major causes in the overall tax system is lack of awareness which is attributed to poor tax education practice and absence of proper support and consultation between taxpayers and the authority.

There is no sufficient trust and culture of communication and consultation between the tax authority and the tax payer. This practice gives rise to the existence of a tax gap. The tax administration does

not trust the tax payer and feel that the tax payer provides misleading and fraudulent financial statement.

The managers and officers further explained that there are several taxpayers who are not included in the tax bracket. Moreover, the tax authority exercises little effort in enforcing the tax law. This could be as result of the authority's lack of capacity.

Finally the respondents indicated that there is no sufficient transparency in the tax system. That is, the taxpayers have no access to information and they do not know how the changes, development, policies and procedures came in to existence. In other words, the policy and procedures in tax are not objectively understood by taxpayers or the tax authority is reluctant in making this procedures objective, transparent, and understandable to taxpayers.

Regarding rules and regulation most of the discussant thought that revenue collection is done based on government rules and regulations .However, it is difficult to say full implementation due to different reasons there is occasions in which rules and regulations are manipulated by revenue experts as well as by taxpayers for their mutual benefit at the expense of government revenue. Moreover, interview with managers and officers result showed that there is lack of efficient implementation of rules and regulations which in turn negatively affected revenue management efficiency. The discussant were asked about the control mechanism and procedures applied for revenue management, three of them replied that mainly focus on reports, Revenue officers also undertake door to door control. In addition to that, "the municipality manager told that they use 1 to 5 change army group as a tool for control mechanism each team member will enforce each other to discharge their Responsibilities and the better performer change army group was rewarded should have to respect revenue laws and regulation and protect this laws and regulations not to be violated by others, they should have to treat all taxpayers equally laws should not be used as an instrument to penalize one and reward another without any reason, for instance, if the town administration tolerate, illegal traders and non-registered taxpayers it is just rewarding them and penalizing those who comply laws and regulations, design continuous awareness creation program to internalize the need for public revenue, for instance, we ask the government to construct infrastructure, provide different types of social services, social security. etc., on one hand, we lack commitment to discharge a minimum responsibility on the other hand, this contradicting ideas should have to be reconciled through awareness creation, develop sense of patriotism, take corrective action on those who violate rules and regulations

4.1.2 Discussions on Factors Affecting Revenue collection and management system result

About the major sources of revenue for the authority the manager responds the major sources of revenue for the authority are: The manager responds the major sources of revenue for the authority are: Tax: - includes direct taxes and indirect taxes. As most of the developing countries do, Ethiopia was highly dependent on external financial Resources to finance its development activities For many decades, the tax contribution to GDP was very less and this needs an improvement. On the other hand, the Ethiopian Government has a strong belief and commitment to eradicate poverty and assure sustainable development; and it is impossible to achieve such a goal without generating sufficient revenue that can cover at least the budget of the government.

The direct taxes are employee income tax, business profit tax, rental income tax and so on. The indirect taxes include VAT; turn over tax and excise tax, Penalties on delinquent taxes and evaders. Sale of old office furniture and equipment's, Renewal of trade licenses, from tapela

Major challenges of Revenue management system in Kulito Town Administration Revenue Branch Authority Office The manager said that tax evasion is the major problem which contributes more revenue reduction is lack of good governance problems especially the major elements of good governance are not well implemented like accountability, participation, the problem of transparency, and etc... therefore these activity causes bureaucratic corruption of tax collectors and the major root cause of all problems. There is problem of implementation in our branches office, our town have wider and broad revenue base but our plane and implementation is very poor according to our kulito town potential, inadequate assessment of taxable sources, lack of required skilled man power, attitudinal problems of revenue officers, and most of the tax taxpayers have no sufficient awareness about rules, regulations and procedures about taxation.

The major challenges of Revenue collection problems in Kulito Town Administration Revenue Branch Authority Office the manager responds the major problems faced by the revenue authority while collecting revenue are;

Budget constraint, Low skilled man power, Tax evasion, Tax payers did not use modern technologies like cash register machine that can improve the tax system, Bureaucratic corruption committed by tax collectors and Delinquency of taxes and One of the most important components of any revenue collection system is the use of accurate and timely reporting. Local governments need revenue management software that allows revenue collection staff to update records

frequently. In this research, respondents were asked to point out whether the collected most of the revenue is accounted in proper government accounting system.

The manager responds that the causes of these problems are, Insufficient budget amount, Lack of adequate training and education, Ineffective tax enforcement, Complicated tax laws, Deterioration of moral standards (the major cause), Lack of awareness about new technologies and their advantages, Selfishness of some tax collectors and tax payers. In general, key challenges and their causes identified among both tax authority and tax payers.

These are lack of tax education, the taxpayers' culture to evade and Avoid taxes , tax rates are too high, great resistance to take or attend the tax awareness training or Panel discussion arranged by the tax authority, hiding their actual taxable income intentionally And not to pay the true amount of tax to the government, lack of understanding the tax authorities Employees work burden at the time of taking the tax authority's service, gossiping, running their Business illegally, undesired communication of tax officers with taxpayers, tax revenues are not Spent on public services.

about the number and qualification of the employees in revenue authority branch office are sufficient to manage and collect tax efficiently The managers and officers generally skilled man Shortage was one of the major problem of our branch authority there for better performance human resource would be very essential. According to Gondo T et al (2010) studies on fiscal management carried out in Ethiopia, in the case of Dangila Municipality revealed that Municipality revenue collection is affected inadequate assessment of taxable sources, lack of awareness of taxpayers, inadequate accounting system and lack of skilled manpower are identified as factors affecting revenue collection. Also Management tools and techniques play a major role in revenue mobilization. The management tools and technologies should have to allow policy of transparent recruitment, sufficient remuneration, pension schemes accompanied by a policy of attracting, retaining and motivating based on qualification and performance (Swanson, 2001).

About tax officers and managers are skilled enough to lead and manage revenue collection according to the law and existing procedures During the time of interview the manager and officers Saied that we haven't sufficient knowledge and awareness training was always necessary because training increase our performance therefore our revenue branch Authority must be arranged tax awareness program for managers, tax officers and taxpayers they should actively attend and get reliable information about the current tax Rules, regulations, and procedures in order to improve

their tax awareness. The most influential aspect of tax compliance is the increased knowledge and understanding of tax regulation because tax collection is based on a law that can be imposed

4.1.3 Role of Management Tools and Techniques to Revenue Management

About the methods and procedures employed for assessing and collecting revenue the adopted revenue collection methods are both Direct Indirect and Others revenue collection method in the local government. It should be keep it as it is. It implies that the revenue by electronics materials collection performance level of the local government is less and it wishes improvement.

That the challenges and constraint face to revenue collection in this local government, revenue collection without revenue independence, collection performance practice without best mechanism and absence of resource mobilization in studied way.

Regarding Revenue base during the time of interview the manager and officers Saied that it is the main limiting factor of our revenue performance according to, Wong, (2006), Revenue can be increased by increasing the revenue base which means including or redefining previously exempted tax. A different choice of assessment methods can increase the assessed value to collect more revenues this is done when the increase in tax rate is not enough to cover the budget gap. This research asked respondents about the accuracy of revenue assessment to which the majority of employee respondents as well as taxpayer respondents think that revenue base is not accurately assessed.

4.1.4 Discussions on problems and opportunities in revenue collection and management result

Ethiopian tax administration has the capacity to meet the demands of tax equity in many respects. The advance in information technology has significantly aided the arm of Ethiopian tax Administration The introduction of the TIN system for all categories of taxpayers, the use of sales register machines, the introduction of private social security scheme in addition to the existing public social security scheme and many other recent developments all aid the tax administration in its enforcement powers. It is becoming increasingly clear that Ethiopia probably needs to introduce an individual income tax return filing for all categories of taxpayers to ensure both vertical and horizontal equity for all sources of income without abandoning the administrative importance of maintaining withholding schemes as advance payments to be settled against final income tax liability. Therefore halaba kulito town was broad revenue base and great opportunities Kulito town Administration Revenue have abroad base and the town has best opportunity of trade investment

opportunity The tax reforms have been used as an instrument for raising the revenue generating capacity of the tax system.

The revenue administration should increase its efforts to properly implement the tax laws and regulations, build its capacity of revenue collection, periodically evaluate and follow up the tax system and its performance, hire more well educated and experienced man power and adopt new technologies to handle data, Increase periodic awareness creation and discussion programs about the tax system, the disadvantages of corruption, new technologies and other tax related issues, assess the revenue generation potential of the town, give more education for tax payers about tax laws and regulations including related penalties, avoid disciplinary problems of tax collectors through advices and punishment and develop responsive tax system by which the complains of tax payers be handled and settled fast. Generally the hole these activities would be their own opportunity for the development of the town administration of revenue and infrastructure building activities.

Regarding to trends of tax revenue for last three years was the managers said that the impact of the revenue collection problems is going in a increasing trend, but according to the the town tax base our performance was very poor. According to Hawassa University and Ethiopian Economics Association,2018, recent study on Revenue Potential and Gap study for Southern Nations, Nationalities, and Peoples' Regional State (SNNPRS), Ethiopia has registered a remarkable economic growth over the last decade (i.e. During the period 2005/06-2014/15 G.C) and Real GDP has accelerated from a five years average rate of 6.3 percent before 2004/05 G.C to an average growth of about 10 percent during the period 2005/06-2014/15 G.C and the Southern Nations Nationalities and Peoples Region (SNNPR) has also passed through similar economic progress and region's GDP is growing at a rate of 8-10% in GTP I Though the rate of increase in Revenue (30-40%) is by far better than the rate of increase in GDP (8-10%), the region in general is not performing as expected interims of raising revenue and Developed countries: 90 % of total expenditure covered from tax and Developing countries: 28% of expenditure is covered from tax and Ethiopia: 13% of expenditure covered from tax Southern Nations Nationalities and Peoples Region (SNNPR) Revenue to GDP ratio of SNNPR (8.9%) is far below the National average.to supporting this idea with the following revenue collection data from the manual State Revenue Plan actual Performance State revenue 3 years plan vs actual for year 2009—2011E.C halaba kulito town revenue performance.

Years	Plan	Actual	Percentage (%)
2009	51,988,628	38,170,300	73.4%
2010	139,964,730	119,766,703	85.6%
2011	161,705,848	156,679,155	96.9%
Total	353,659,206	314,616,158	88.96%

(Source, halaba kulito town administration revenue authority branches office from (2009-2011 E.C yearly report).

4.1.5 The potential solutions you have devised to the existing problems in tax collection

According to the manager's response the measures taken to overcome the problems of revenue collection are; Training tax collectors and other workers to improve their skills, Awareness creation for tax payers about tax and related issues to improve their attitude towards tax payment, Increasing the amount of budget, Creating awareness about the use of new technologies like cash register machine to simplify the tax collection, Penalizing those who do not pay taxes on time and at the correct amount, corrupt tax collectors and officials and those who evade taxes by a reasonable money and imprisonment, Tightening of tax enforcement and finally the revenue administration office must be increases revenue generation capacity by applying actions like VAT registration, Category transfer and so on...

Raising revenue largely depends on understanding and identifying the economic bases for each tax type: Identification of the major economic bases and Identification of factors that attributes to tax compliance Improving the efficiency of the authority to effectively collect tax Despite the role they can play in efficient revenue collection, they were not yet given greater emphasis and They concern need to be seen scientifically and and most importantly Ethiopian government has planned to allocate budget to custom and revenue office based on their expenditure demand and revenue potentials.

4.2 Analysis of Focus group Discussion with tax payers Result

4.2.1 Discussions on Factors Affect tax collection system result

I used one focus group it contains 12 members of taxpayers was selected purposively because to get reliable information I select from three categories of tax payers A,B,C from tax payer list and general knowledge about taxation and public attitude towards taxation was discussed as follows discussed by selected tax payers about fairness of tax system the tax payers said that paying tax is totally

obligatory and mandatory the respondents were also given opportunities to indicate their comments on some open-ended questions and to give general comment on the overall tax system. Accordingly they forwarded several comments and mainly regarding problems and measures that has to be undertaken. The main comments are summarized as follows:

The tax system lacks fairness and equity, Lack of sufficient awareness and education on tax Poor communication between the tax authority and taxpayers, Poor customer service, The existing tax rate if high, lack of transparency in the overall tax system.

4.2.2 Discussions on Factors Affecting Revenue collection and management system result

The focus group discussion members selected from all categories of tax payers were asked what are the factors that affect revenue management in the in halaba kulito town revenue authority branches office. Most of the respondent would be focused on there is series problem of good governance specially there is a problem of accountability, transparency and participation of public related discuss bout planning and other tax system awareness program. The other problems are related to revenue collected officers have attitude of rent seeking and they haven't good ethics towards tax payers especially They enumerated the factors affecting revenue management, as follows; poor planning, Lack of institutional capacity, absence of reward system, lack of technology, lack of full implementation of revenue rules and regulation, Lack of commitment of revenue officers and attitudinal problems of taxpayers are considered as major factors affecting revenue management.

According to Vadde & Gundarapu ,(2012),Taxation in developing countries is a challenging topic and it gets increasing attention in the last two decades. At this time many problems are there like poor administration, failing to collect sufficient tax revenues, lack of government and economic stability.

Moreover, problems of good governance in the revenue sector have dampened efforts to attract investment, including foreign direct investment (FDI), and become obstacles to economic development, healthy and fair market competition and addressing illicit trade. This has opened up opportunities for rent-seeking behavior and works against public trust in the system by widening the gap between the rich and the poor in the country. The above noted challenges and overall lack of good governance in the revenue sector impact upon the political, economic and social lives of

citizens. The implications of this scenario for efforts to eradicate poverty, sustain the fast economic growth, and bring about economic and social transformation are obviously dangerous.

The link between tax administration/tax administration reform and good governance has been established in recent/current academic literature and international good practice (Carey, 2005). Taxation and tax administration are part of the overall policy framework in a country. As such, the interplay between tax administration reform and other areas of reform, including public sector governance, is to be expected (Pfister, 2009). In fact, one of the imperatives for an optimal tax policy is “promoting good governance, under pinned by effective taxation that promotes the accountability of governments to citizens and the investment community” (Pfister, 2009). The experience of countries with resource-based economies is also indicative of the correlation between taxation and good governance.

When discussants were asked on the methods and procedures employed for assessing and recognizing this town administration has been taking corrective measures. Regarding revenue base, the result of the discussion shows, most of them replied as it depends on the quality of data employed to determine tax they also told that as it is difficult to think proper decision without having well established database management. Whereas focus group discussion result informed that it has its own core processes which work on identification of the potential revenue sources. It organizes information and submits to the council of the town administration and the council discusses and determine on revenue. On the subject of fair treatment of taxpayers the discussion result showed 50% thought that there is fair treatment. However 50% of them thought that there is no fair treatment which is conveyed with attitudinal problems of revenue officers and lack of discipline. similarly, focus group discussion result revealed as there is fair treatment of taxpayers as far as rules and regulations are concerned, however that does not mean there is no unfair treatment .even though the unfairness not favoring the government revenue, rather it arises ,as result of unnecessary relationship that will favor both collectors and taxpayers at the expense of the government revenue, since the need to address this issue is not the responsibility of the government but also require collaboration of taxpayer.

4.2.3 Role of Management Tools and Techniques to Revenue Management

Regarding rules and regulation most of the discussant thought that revenue collection is done based on government rules and regulations .However, it is difficult to say full implementation due to different reasons there is occasions in which rules and regulations are manipulated by revenue experts as well as by taxpayers for their mutual benefit at the expense of government revenue. Moreover, focus group discussion result is in line with the interview it also showed that there is lack of efficient implementation of rules and regulations which in turn negatively affected revenue management efficiency. The discussant were asked about the control mechanism and procedures applied for revenue management, three of them replied that mainly focus on reports, Revenue officers also undertake door to door control. Similarly, focus group discussion result showed that revenue management control mechanism, mainly focus on report to take corrective measure on identified weakness in the report and capitalize strengths. However, it did not brought the desired level of improvement because of lack of technology, lack of required skill and attitudinal problems. Focus group discussion result showed that as they have done a lot on training employees, especially revenue collection officers at town administration level and regional state level, they have created awareness using different meetings for the general public, specially, for business society .However, it did not contributed a lot for revenue management efficiency. As a result of this they told that as they have planned to give training based on need assessment, established committees for regular supervision and intelligence work of business activities.

According to Adam smith's (1776) identification the following prospects of tax collection concenter as: The administration of tax collection will be strengthened to ensure more efficient tax collection through training of staff, awareness campaigns and computerizations. Government should continue to ensure that tariff policy enables our local industries to competitive. Specifically aggressive action should be taken to block revenue leakage on light duty goods and bulk items.

Government should ensure fair tax administration base on the principle of derivation of tax proceeds; it is recommended that the tax law should be enacted. VAT has become a veritable source of revenue earning for government and therefore needs to be strengthened and expanded to broaden the tax base and to bring the VAT administration closer to the tax-payers, new local VAT offices should be established all over the state.

4.2.4 Discussions on problems and opportunities in revenue collection and management result

Most of the respondents on focus group reacts about the questions problem of Revenue management and collection in Kulito Town Administration Revenue Branch Authority Office tax payers Saied that the major problem which contributes more revenue reduction is lack of good governance problems especially the major elements of good governance are not well implemented like accountability, participation, the problem of transparency, and etc... therefore these activity causes bureaucratic corruption of tax collectors and the major root cause of all problems. There is problem of implementation in our branches office, our town have wider and broad revenue base but our plane and implementation is very poor according to our kulito town potential, inadequate assessment of taxable sources, lack of required skilled man power, attitudinal problems of revenue officers, and most of the tax taxpayers have no sufficient awareness about rules, regulations and procedures about taxation.

About the opportunities most of the tax payers answered halaba kulito was broad base revenue bases and potentials related to other zones because there was high production of agricultural products fo commercialization or markets and consumption purpose.

4.2.5 The potential solutions you have devised to the existing problems in tax collection

Responses have indicated that every time the Authority never stops thinking about devising novice and tolerant ways to address tax related issues, such as offering continuous trainings, developing good relationship with the customers, updating the skills and abilities of the management and employees, sophisticating thereby easing the tax payment system to address the needs of the tax payers. Employees do not have the required skill (employees that provide the trainings). They still believe that this can be solved strategically aligned through their taxation system where they can equip the human resources along with keeping them and train their customers.

To overcome the problem of gaps in tax laws, it has in important policy involvement and urges to address legal gaps are because of administrative inefficiencies and evasions that all it needs is closer supervisions and capacity building for the tax authority officers or the employees are yet hypothesizing designed various novice systems that will respond to the existing challenge and that could be a digital training system that can be accessed at any reach. According to technical competency dictionary explanatory note, 2002, planning for future income levels including the determination of income sources and tariffs and the physical collection of revenue through the cashier system, accounting for revenue collected in the government accounting system, ensuring safe and secure arrangements for handling cash and transferring it to government bank accounts.

CHAPTER FIVE

5. SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

The main objective of this study has been to investigate Assessing Factors Affecting Revenue Management in Public Sector in the Case of Kulito Town revenue branche office Halaba Zone Administration. Based on the data obtained from the revenue office and tax payers the main conclusions and recommendations are presented in this chapter.

5.1 Summary of Findings

The study of this research has revealed that there are a number of factors that affect revenue management. This study was conducted aiming at the assess factors affecting public sector revenue collection and management problem of halaba kulito town revenue authurity branche office: The Case of kulito town administration in halaba Zone Revenue and Customs Authority Branch Office with the intension to understand the issue from taxpayers, revenue office workers, and revenue office management bodies' perspectives and physical observation. The study employed exploratory research design with the assumption that reality is socially constructed by participants and there are many truths. This research approach was appropriate as the researcher was trying to understand the complexity of the issue under investigation through the lived experience, perceptions and perspectives from a holistic standpoint. Based on the objectives of the study, the following major findings are drawn:

1. Lack Of Sufficient And Skilled Human Power

Moreover, the tax collectors did not have adequate skills. The tax office does not offer sustainable training for employees. Training was not considered as vital activity. The emphasis of staff training is on teaching the contents of tax laws as opposed to applying the laws. Lack of clarity in tax law left room for interpretation. Little or no attention is paid to skills, techniques, procedures, customer relations, or managerial training. The prevalence of poorly trained employees accompanied by perceived low remuneration packages and corruption have affected the tax administration. There exists inefficient and insufficient number of tax assessment and collection officers in the Halaba kulito town Revenue branch office.

2) Poor Assessment Of Revenue Base

Even though there are a number of revenue bases revenue bases was not well addressed that can serve as source of revenue in Halaba Zone administration Kulito town Administration Revenues Authority Branch Office.

3) Lack Of Good Governance Problems

Lack of good governance problems especially the major elements of good governance are not well implanted like accountability, participation, the problem of transparence, and etc... therefore these activity causes bureaucratic corruption of tax collectors and the major root cause of all problems.

4) Attitudinal Problems Of Revenue Officers.

Even though the results of focus group discussion results show the town administration carries out transactions with legal voucher, many respondents believed that there are also transactions that are carried out without voucher. This could be the result of attitudinal problems, such as, rent seeking, arbitrary behavior of revenue officers.

5) Poor Implementation Of Revenue Rules, Regulations And Procedure.

Even though revenue is collected based on rules, regulations and procedures, it is not comprehensive because it only regulates the behavior of taxpayers who are identified and registered in revenue office and there are also occasions in which rules and regulations are violated.

6) Lack Of Awareness In Taxpayers.

The study revealed that there is a complaint handling problem which encourage tax fraud and increase non registered taxpayers and illegal traders.

7) Poor Planning And Lack Of Data Base Management System

It was found that one of the factors that affected revenue management was poor planning which was attributed by inaccurate information and improper forecasting method employed by the town administration. In addition to that, the town administration did not put in place proper device for identification and registration of tax payers so as to bring illegal traders and non-registered taxpayers to the tax net. Furthermore, the study also indicated that the town administration lacks computerized revenue management system.

8) Lacks Proper Management Tools And Technique

The study also found that halaba kulito town revenue lacks proper management tools and technique to enhance positive factors that affect revenue management and to mitigate factors that affect revenue management negatively. Moreover, it revealed that the town administration did not design integrated revenue management system for establishing revenue performance standards, documenting revenue performance, comparing actual with expected performance, initiating corrective action and designing controlling mechanisms which would otherwise enabled it for leveraging the commitment of all concerned parties in general, revenue officers and taxpayers in particular. Indicators for these are; lack of sufficient and skilled human power, lack of commitment and motivation of revenue officers and arbitrary behavior of taxpayers.

5.2 Conclusions

Based on the result of the study the following conclusions are made by the researcher:

There are many problems faced by the revenue Management of Kulito town such as tax evasion, bureaucratic corruption committed by tax collectors, budget constraint, low skilled man power, most tax payers did not use modern technologies like cash register machine that can improve the tax system and delinquency of taxes. Most of the time, these problems are related to taxes and tax related revenue sources. Among these problems tax evasion is the most severe of all problems followed by bureaucratic corruption. These problems occur most of the time in indirect taxes and business profit tax. This is because there is greater opportunity to understate tax liability in this tax types. In the case of business profit tax category 'A' tax payers are more evaders than other tax categories. This is because the tax liability of this tax category is determined by the income reports of the tax payers, which is more favorable to understate the actual income earned by the tax payer.

The revenue administration take many actions to overcome these problems and minimize their adverse impacts such as increasing the level of budget, training tax collectors and other employees to improve their skills, creating awareness about tax and new technologies, tightening of tax enforcement and penalizing those who did not pay taxes and corrupt tax collectors by money fines and imprisonment. But the problems are still facing the revenue administration even though their impacts are going in a decreasing trend.

The revenue administration work to enhance its revenue generating capacity through different activities. This includes VAT registration and category transfer. VAT registration means registering new tax payers which qualify the requirements of VAT registration. Category transfer means transferring business income tax payers from one category to the other based on their income levels. The attitudes of tax payers towards tax payment are improving from time to time. But still there are many problems that face the revenue administration to collect revenue. According to the data obtained from the revenue administration there are many tax payers that did not pay the expected amount of tax on time and at the correct amount. This is due to lack of awareness of tax payers and deliberate tax evasions. Some tax payers do not know the purpose of tax payment. In addition, there are some tax payers who do not know how their tax liability is determined. These problems are due to lack of awareness about tax and related issues.

Although most tax payers indicate that they honestly make their actual income official to tax collectors, the revenue administration responds that there are many tax payers who did not announce their real taxable income for tax collectors. Most tax payers perceive that the tax system is not fair in relation to the benefits they receive from the government and the tax system did not consider natural calamities and economic situations such as inflation, drought and deflation in determining tax liability. This will damage the financial position of tax payers and motivate tax evasion. There are some disciplinary problems on the side of tax collectors which is unfavorable to tax payers and violate their rights. Finally, the time of tax payment is convenient for most tax payers which enhance the efficiency of tax collection.

Besides, poor assessment of some revenue sources which has not included in the plan proved that the town administration is not effective in revenue collection. The main reasons for this underperformance or the root cause all problems are lack of good governance in the sector of revenue authority branches office and other problems like lack of trained manpower, inadequate planning, lack of commitment, and poor implementation of revenue collection rules, regulation and procedure, lack of awareness by taxpayers and poor method of data base management.

To sum up, poor assessment of revenue base, lack of full automation, poor implementation of revenue rules, regulations and procedure, poor planning and lack of data base management, lack of awareness in taxpayers, attitudinal problems and lack of commitment of revenue officers are the main findings of this research analysis.

5.3 Recommendations

Based on the study conducted it would be reasonable to give the following recommendations that May help tax payers, the tax authority and other policy makers to improve the problems associated with assessing Factors affecting Revenue management and collection problems in general and at halaba kulito town revenue authority branch office in particularly. These are

1.The management should work towards bringing the team spirit.

Team members enhance the skills, knowledge and abilities while working in teams. Organizations which emphasize more on teams have results in increased employee performance, greater productivity and better problem solving at work. The core process must also give high attention on employee training and personal development, to cop up the new science and technology. Therefore, To enhance the revenue management of halaba kulito town revenue branches office the following recommendations could be used as input in the decisions of the concerned bodies:

2. Widening the town's revenue sources base

According to halaba kulito town revenue branche office managers and officer's kulito town was broad revenue base but low level of revenue collection. This low level of revenue collection is also the result of weakness in assessing the revenue bases, finding new base and exploiting them exhaustively. Therefore, the town administration should carefully assess and find new revenue sources and exhaustively exploit the existing revenue sources by implementing revenue rules, regulations and procedures and improving the problem of service delivery problems very important Therefore the tax Authority needs to avoid these issues by using extensive trainings. Employees need broader range of knowledge than customers do. This includes extended subject matter Knowledge that is employees need to have additional knowledge that an agency makes Available to its customers. This is essential for serving customers effectively. And also Tax office employees should have customer knowledge. This means employees should have as much knowledge as possible about the customers they are assisting.

3. Improve planning and implementing capacity

Poor planning has an adverse effect on the town's achievement of development activities like assessment and collection of allowable town revenue. Hence, planning system should be improved in a way that can forecast future actions properly. Moreover, the implementing capacity must be

developed through provision of appropriate and sustained training to the staff of the town administration to increase their commitment and fill skill gap.

4. Establishing adequate data base systems

As data obtained in the field work revealed, the town administration has not exercised an organized data base management. As a result, revenue planned and actually collected had shown large deviation from year to year. Therefore, by improving the data base management, the town administration should smooth the progress of its revenue collection hence promote revenue management.

5. Strong audit follow up is very important element.

Tax audit affects revenue collection in that it promotes voluntary compliance of taxpayers which increases revenue. With tax audit tax liability can be easily declared and matters that need adjustment are identified. It also helps in collecting tax interests and penalties which thereby increase revenue collection. Tax audit also helps to implement changes to eradicate evasion. Thus, the authority should have audit follow up on tax payers.

6. Raising Continuous awareness for taxpayers

To reduce the number of illegal traders and non-registered taxpayers and increase revenue, one of the important tasks to be done is providing organized information to the taxpayers as to why the payer is charged. When the Authority arranged tax awareness program for managers, tax officers and Taxpayers they should actively attend and get reliable information about the current tax rules, regulations and procedures in order to improve their tax awareness.

The most Influential aspect of tax compliance is the increased knowledge and understanding of tax Regulation because tax collection is based on a law that can be imposed. This enables the taxpayers to link the relationship between tax obligations and town service delivery. Taking this fact in to consideration, the town administration should design and implement awareness creation program for the residents of the town in general, taxpayers in particular.

7. Institutionalizing standard accounting system that produces timely and reliable information

One of the tools in public finance management to manage revenue is performance reporting in a timely and reliable manner. The accounting system used by the town is not fully computerized that it cannot provide up to date and clear financial information. Hence, improved accounting system

should be designed and implemented so that comprehensive financial reports can be produced and used for decision making.

8. Encouraging community participation in planning and resource collection

There should be active participation of the residents in needs identification, planning and implementation process. This could help in promoting transparent and participatory decision making. In Contrast; Halaba special town administration had not encouraged the participation of community in development activities of the town. Therefore, the town such as planning and increasing revenue collection plan administration should promote community participation during planning and implementation process through the use of full council meetings.

9. A need for designing the reward system

There should be an implementation of integrated performance management system in order to reward employees according to their performance in order to boost their commitment. This helps town administration capable of retaining competent staff as well as attracting new ones to fill vacant positions.

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APPENDIX I
HAWASSA UNIVERSITY
COLLAGE OF LAW AND GOVERNANCE
SCHOOL OF GOVERNANCE AND DEVELOPMENT STUDIES

Key informant Interview Questions

Dear respondent:

I would like to express my heartfelt appreciation, in advance, for taking time to discuss the following issues. My name is Abdlahi Juhar the purpose of this interview is for the preparation of a research for the fulfillment of M.A degree in **Governance and Development Studies** entitled “Assessing Factors Affecting Revenue Management in Public Sector; . **The Case of Kulito Town Administration Revenue and Customs Authority Branch Office, Snnprs, Ethiopia** Be confident that your valuable information will be kept and used only for academic research purpose.

Key informant Interview Questions

Revenue office Management bodies and officers

1. What Do you think About tax payers General knowledge about taxation?
2. Does the Authority Provide regular information to tax payers to create tax awareness and traning? List the methods
3. What Do you Think about the fairness of tax system?
4. What is the major source of Revenue for the Authority?
5. What the major challenges of Revenue Management system in kulito town Administration Revenue branch Authority office?
6. What the major challenges of Revenue collection problems in kulito town Administration Revenue branch Authority office?
7. What the major causes of these problems?
8. is the number and qualification of the employees in revenue authority branch office are sufficient to manage and collect tax efficiently?
9. Do you think that tax officers and managers are skilled enough to lead and manage revenue collection according to the law and existing procedures?
10. How do you evaluate the trends of tax revenue for last three years?
11. What are the methods and procedures employed for assessing and collecting revenue?
12. Do you think revenue base is addressed well?

13. Do you think revenue is collected based on rules and regulations?
14. What are the major opportunities and challenges related to revenue collection and management system in Kulito town Administration Revenues Authority Branch Office?
15. What do you recommend to improve revenue management and Collection problems and Please try to forward anything missing regarding the overall revenue management and Collection problems in you?

Profile of key informant

code	Sex	age	Key informant
Ki1			revenue authority branches office management committee Assembler
Ki2			revenue authority branches office management committee vice assembler
Ki3			revenue authority branches office management committee clerk
Ki3			revenue authority branches office management committee Member
Ki4			revenue authority branches office management committee Member
Ki5			revenue authority branches office management committee Member
Ki6			revenue authority branches office management committee Member
Ki17			revenue authority branches office management committee Member
Ki18			revenue authority branches officer
Ki19			revenue authority branches officer
Ki10			revenue authority branches officer
Ki11			revenue authority branches officer
Ki12			revenue authority branches officer
Ki13			revenue authority branches officer
Ki14			revenue authority branches officer
Ki15			revenue authority branches officer
Total			revenue authority branches officer

APPENDIX II

Key informant Interview Questions

Focus group discussion Questions for tax payer

1. What Do you think About tax payers General knowledge about taxation?
2. Does the Authority Provide regular information to tax payers to create tax awareness and training? List the methods
3. What Do you Think about the fairness of tax system?
4. What is the major source of Revenue for the Authority?
5. What the major challenges of Revenue Management system in kulito town Administration Revenue branch Authority office?
6. What the major challenges of Revenue collection problems in kulito town Administration Revenue branch Authority office?
7. What the major causes of these problems?
- 8 is the number and qualification of the employees in revenue authority branch office are sufficient to manage and collect tax efficiently?
9. Do you think that tax officers and managers are skilled enough to lead and manage revenue collection according to the law and existing procedures?
10. How do you evaluate the trends of tax revenue for last three years?
11. What are the methods and procedures employed for assessing and collecting revenue?
12. Do you think revenue base is addressed well?
13. Do you think revenue is collected based on rules and regulations?
- 14 What are the major opportunities and challenges related to revenue collection and management system in Kulito town Administration Revenues Authority Branch Office?
15. What do you recommend improving revenue management and Collection problems and Please try to forward anything missing regarding the overall revenue management and Collection problems in you?

TANK YOU very much!

Profile of focus group discussion

NO	sex	Age	FGDS MEMBERS
1			Category A tax payer
2			Category A tax payer
3			Category A tax payer
4			Category A tax payer
5			Category B tax payer
6			Category B tax payer
7			Category B tax payer
8			Category B tax payer
9			Category C tax payer
10			Category C tax payer
11			Category C tax payer
12			Category C tax payer
Total			

ሀዋሳ ዩንቨርሲቲ

የህግና ገሽርናነስ ኮሌጅ

የገሽርናነስና ልማት ጥናት ት/ቤት

በሀላባ ዞን በቁሊቶ ከተማ አስተዳደር በገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት ለቁልፍ መረጃ ሰጪዎች የተዘጋጁ ቃለ መጠይቅ

ውድ ተጠያቂ!

በመጀመሪያ በዚህ ጉዳይ ላይ ጊዜ ወስዳችሁ ለመወያየት ፍቃደኛ በመሆንዎ ከልብ የመናጭ ምስጋና እያቀረብኩ ስሜ አቶ አብድልሐይ ጁሃር እበላላሁ በሀዋሳ ዩንቨርሲቲ የህግና ገሽርናነስ ኮሌጅ አስተዳደርና የልማት ድጋፊት መንግሥት በሀላባ ዞን በቁሊቶ ከተማ አስተዳደር በገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ አስተዳደር አመራር ችግሮች ዙሪያ የማስተርስ ዲግሪ ትምህርቱን ለማጠናቀቅ መመረቁያ ፅሁፌን እያዘጋጀሁ እገኛለሁ ። በመሆኑም የዚህ መጠይቅ አላማ ለትምህርት ነክ ጉዳይ ብቻ መሆኑን እየገለፅኩ በመጠይቁ ምትሰጡት ማስረጃ ለማንኛውም ሦስተኛ ወገን እንደማይተላለፍ አረጋግጣለሁ። ስለዚህም የእርሶ ትብብር በጣም ወሳኝ ሚና አለዉና ትክክለኛ ማስረጃ በመስጠት እንዲተባበሩኝ እጠይቃለሁ።

የጥናቱ ዓላማ

የጥናቱ ጠቅላላ ዓላማዎች

የጥናቱ ጠቅላላ ዓላማዎች በሀላባ ዞን ቁሊቶ ከተማ አስተዳደር በገቢ ተቋሚ ዉሰጥ የገቢ አሰባሰብና የሥራ አመራር ሥርዓቱን የሚጎዱ ተፅዕኖዎችን ለመዳሰስ።

የጥናቱ ዝርዝር ዓላማዎች

የጥናቱ ጠቅላላ ዓላማዎች ለማሳካት ይህ ጥናት የሚከተሉት ዝርዝር ዓላማዎች ይኖሩታል፤-

1. በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት ዉስጥ የገቢ አሰባሰብ ሥርዓትን ለመረዳት ።
2. በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት ዉስጥ የገቢ ሥራ አመራር ሥርዓትን ለመመርመር።

- 3. በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት የገቢ አሰባሰብና የሥራ አመራር ሥርዓቱ ላይ ያሚስተዋሉ ተፅዕኖዎችን የሚወስኑ ጉዳዮችን ለመለያት።
- 4. በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት ውስጥ በገቢ አሰባሰብና አመራር አስተዳደር ዙሪያ ያሉ ችግሮችንና እድሎችን ለመተንተን።

ጥናቱ የሚመልሰው ጥያቄዎች

- 1) የገቢ ተቁዋሚ አመራሮችና ሰራተኞች እንድሁም ግብር ከፋዮች ስለግብር መክፈል በቂ እዉቀትና ግንዛቤ አላቸው?
- 2) በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ አመራርና አስተዳደር ሥርዓት ውስጥ የሚታዩ ዋና ዋና መነቆዎች ምን ምን ናቸው?
- 3) በቁሊቶ ከተማ አስተዳደር ገቢዎች በላሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ አመራር አስተዳደርና አሰባሰብ ዙሪያ የሚታዩ ችግሮች ምን ምን ናቸው?
- 4) በቁሊቶ ከተማ አስተዳደር በገቢዎች በላስልጣን ቢሮ የገቢ አሰባሰብና አስተዳደር ሥርዓት ዋና ዋና እድሎችና ፈተናዎች ምን ምን ናቸው?

በሀላባ ዞን በቁሊቶ ከተማ አስተዳደር በገቢዎች በለሥልጣን ቅርንጫፍ ጽ/ቤት ለቁልፍ መረጃ ሰጪዎች የተዘጋጁ ቃለ መጠይቅ (ለገቢዎች ቢሮ ማናድመንት አካላትና ሠራተኞች የቀረበ መጠይቅ) ውይተጠያቂ!

1. ስለ ግብር ከፋዮች ጠቅላላ እድቀትና ህዝቡ ለግብር ስላለው አመለካከት ምን ያስባሉ?
2. የገቢዎች በለሥልጣን ቅርንጫፍ ጽ/ቤት ለግብር ከፋዮች በቋሚናት የመረጃና ግንዛቤ የመፍጠርያ ሥልጠናን ያቀርባሉ? ዘዴዎቹን ዘርዝር
3. የገቢዎች በለሥልጣን ቅርንጫፍ ጽ/ቤት ግብር ከፋዩን ለማነቃቃት ምን ዓይነት መመዘኛ ሥራዎችን ይሰራል?
4. ስለ ግብር ሥርዓቱ ፍትሐዊነት ምን ያስባሉ?
5. በቁሊቶ ከተማ አስተዳደር የገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት ዋነኛ የገቢ ምንጮች ምን ምን ናቸው?
6. በቁሊቶ ከተማ አስተዳደር ገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ ሥራ አመራር ሥርዓት ውስጥ የሚታዩ ዋና ዋና መነቆዎች ምን ምን ናቸው?
7. በቁሊቶ ከተማ አስተዳደር ገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ አሰባሰብ ዙሪያ የሚታዩ ዋና ዋና ችግሮች ምን ምን ናቸው?
8. የነዚህ ችግሮች ዋነኛ መነሻ ምክንያቶች ምንድናቸው?
9. በበለሥልጣን ቅርንጫፍ ጽ/ቤቱ ውስጥ ያሉት ሰራተኞች በቁጥርም ሆኖ በብቃት ደረጃቸው ስራውን ለመምራትና ለመሰብሰብ በቂ ናቸው ብለው ያስባሉ ?
10. የገቢ ሰራተኞችና የማኔጅመንት አመራር አባላት የገቢ አሰባሰቡን ህግና አሰራሩን ተከትሎ ለመምራትና ለመሰብሰብ የሚያስችል በቂ ክህሎት አላቸው ብለው ያስባሉ?
11. በለፉት ሶስት አመታት ውስጥ የነበሩ የገቢ አሰባሰብ ልምዶችን እንዴት ይገመግማሉ?
12. የገቢ ምንጮቹ በጥሩ ሁኔታ ተደራሽ እየሆኑ ነው ብለው ያስባሉ?
13. የገቢ አሰባሰቡ በህግና ደንቡ መሰረት እየተሰበሰበ ነው ብለው ያስባሉ?
14. በቁሊቶ ከተማ አስተዳደር በገቢዎች በለስልጣን ቢሮ የገቢ ሥራ አመራር ሥርዓቱን ዋና ዋና እድሎችና ፈተናዎች ምን ምን ናቸው?
15. የገቢ ሥራ አመራር ሥርዓቱን ለማዳበርና በአጠቃላይ ከገቢ አመራር አስተዳደርና አሰባሰብ ችግሮች ጋር በተያያዘ ምን ይመክራሉ?

አመሰግናለሁ!

የቁልፍ መረጃ ሰጪዎች ፋይል

ከድ	ጾታ	ዕድሜ	ቁልፍ መረጃ ሰጪዎች
መስ 1			የማኔጅመንት አመራር ኮሚቴ ሰብሳቢ
መስ 2			የማኔጅመንት አመራር ኮሚቴ ም/ሰብሳቢ
መስ 3			የማኔጅመንት አመራር ኮሚቴ ፀሐፊ
መስ 4			የማኔጅመንት አመራር ኮሚቴ አባል
መስ 5			የማኔጅመንት አመራር ኮሚቴ አባል
መስ 6			የማኔጅመንት አመራር ኮሚቴ አባል
መስ 7			የማኔጅመንት አመራር ኮሚቴ አባል
መስ 8			የማኔጅመንት አመራር ኮሚቴ አባል
መስ 9			የገቢ ተቋሚ በለሙያ
መስ 10			የገቢ ተቋሚ በለሙያ
መስ 11			የገቢ ተቋሚ በለሙያ
መስ 12			የገቢ ተቋሚ በለሙያ
መስ 13			የገቢ ተቋሚ በለሙያ
መስ 14			የገቢ ተቋሚ በለሙያ
መስ 15			የገቢ ተቋሚ በለሙያ
ጠቅላላ ድምር			

ሀዋሳ ዩንቨርሲቲ
የህግና ገሽርናነስ ኮሌጅ
የገሽርናነስና ልማት ጥናት ት/ቤት

ለግብር ከፋዮች ለቡድን ዉይይት የቀረቡ ጥያቄዎች

1. ስለ ግብር ከፋዮች ጠቅላላ እዉቀትና ህዝቡ ለግብር ስላለዉ አመለካከት ምን ያስባሉ ?
2. የገቢዎች በለሥልጣን ቅርንጫፍ ጽ/ቤት ለግብር ከፋዮች በቋሚናት የመረጃና ግንዛቤ የመፍጠርያ ሥልጠናን ያቀርባሉ? ዘዴዎቹን ዘርዘር
3. የገቢዎች በለሥልጣን ቅርንጫፍ ጽ/ቤት ግብር ከፋዩን ለማነቃቃት ምን ዓይነት መመዘኛ ሥራዎችን ይሰራል?
4. ስለ ግብር ሥርዓቱ ፍትሐዊነት ምን ያስባሉ?
5. በቁሊቶ ከተማ አስተዳደር የገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት ዋነኛ የገቢ ምንጮች ምን ምን ናቸዉ?
6. በቁሊቶ ከተማ አስተዳደር ገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ ሥራ አመራር ሥርዓት ዉስጥ የሚታዩ ዋና ዋና መነቆዎች ምን ምን ናቸዉ?
7. በቁሊቶ ከተማ አስተዳደር ገቢዎች በለ ሥልጣን ቅርንጫፍ ጽ/ቤት በገቢ አሰባሰብ ዙሪያ የሚታዩ ዋና ዋና ችግሮች ምን ምን ናቸዉ?
8. የነዚህ ችግሮች ዋነኛ መነሻ ምክንያቶች ምንድናቸዉ?
9. በበለሥልጣን ቅርንጫፍ ጽ/ቤቱ ዉስጥ ያሉት ሰራተኞች በቁጥርም ሆና በብቃት ደረጃቸዉ ስራዉን ለመምራትና ለመሰብሰብ በቂ ናቸዉ ብለዉ ያስባሉ ?
10. የገቢ ሰራተኞችና የማኔጅመንት አመራር አባላት የገቢ አሰባሰቡን ህግና አሰራሩን ተከትሎ ለመምራትና ለመሰብሰብ የሚያስችል በቂ ክህሎት አላቸዉ ብለዉ ያስባሉ?
11. በለፉት ሶስት አመታት ዉስጥ የነበሩ የገቢ አሰባሰብ ልምዶችን እንዴት ይገመግማሉ?
12. የገቢ ምንጮቹ በጥሩ ሁኔታ ተደራሽ እየሆኑ ነዉ ብለዉ ያስባሉ?
13. የገቢ አሰባሰቡ በህግና ደንቡ መሰረት እየተሰበሰበ ነዉ ብለዉ ያስባሉ?
14. በቁሊቶ ከተማ አስተዳደር በገቢዎች በለስልጣን ቢሮ የገቢ ሥራ አመራር ሥርዓቱን ዋና ዋና እድሎችና ፈተናዎች ምን ምን ናቸዉ?

15. የገቢ ሥራ አመራር ሥርዓቱን ለማዳበርና በአጠቃላይ ከገቢ አመራር አስተዳደርና አሰጣሰብ ችግሮች ጋር በተያያዘ ምን ይመክራሉ?

አመሰግናለሁ!

የቡድን መራጃ ሰጪዎች ፋይል

ኮድ	ፆታ	ዕድሜ	የቡድን ተወያዮች መረጃ
መስ 1			የ "ሀ" ግብር ከፋይ
መስ 2			የ "ሀ" ግብር ከፋይ
መስ 3			የ "ሀ" ግብር ከፋይ
መስ 4			የ "ሀ" ግብር ከፋይ
መስ 5			የ "ለ" ግብር ከፋይ
መስ 6			የ "ለ" ግብር ከፋይ
መስ 7			የ "ለ" ግብር ከፋይ
መስ 8			የ "ለ" ግብር ከፋይ
መስ 9			የ "ሐ" ግብር ከፋይ
መስ 10			የ "ሐ" ግብር ከፋይ
መስ 11			የ "ሐ" ግብር ከፋይ
መስ 12			የ "ሐ" ግብር ከፋይ
ጠቅላላ ድምር			