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ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

**DEPARTMENT OF PUBLIC ADMINISTRATION AND DEVELOPMENT
MANAGEMENT**

**Practices and Challenges of Good Governance in Tax Administration:
The Case of Category “A” Taxpayer in Kolfe Keranio Sub-City Addis
Ababa, Ethiopia**

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September, 2021

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Management

**Practices and Challenges of Good Governance in Tax Administration:
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By:

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**A thesis submitted to the Department of Public Administration and Development
Management of Addis Ababa University in partial fulfillment of the requirements for the
Degree of Masters of Arts in Public Management and Policy (MPMP)**

Advisor

ELIAS BERHANU (PhD)

September, 2021

Addis Ababa, Ethiopia

DECLARATION

I hereby declare that this thesis titled **Practices and Challenges of Good Governance in Tax Administration: The Case of Category “A” Taxpayer in Kolfe Keranio Sub-City Addis Ababa, Ethiopia** submitted to Addis Ababa university school of Business and Economics for the award of the degree of Master of Science in Management is a record of original and independent research work done by me under the supervision and guidance of ELIAS BERHANU (PhD). And it has not been submitted for the award of any other degree or diploma or fellowship or any other similar title to any candidate of this or any other university/institution, and all sources of materials used for the study are accordingly acknowledged.

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LIST OF ACRONYMS / ABBREVIATIONS

ADB:	African Development Bank
ECA:	Economic commission for Africa
ERCA:	Ethiopian Revenue and Customs Authority
ERCA:	Ethiopian Revenue Custom Authority
EU:	European Union
FDREMOCS:	Federal Democratic Republic of Ethiopia Ministry of Civil Service
GDP:	Gross domestic Product
IMF:	International Monetary Fund
MOR:	Ministry of Revenue
OECD:	Organization for Economic Corporation and Development
SNNPR:	Southern Nations, Nationalities, and Peoples' Region
SPSS:	Statistical package for social sciences
UN:	United Nation
UNDP:	United Nation Development Program
UNESCAP:	The United Nations Economic and Social Commission for Asia and the Pacific
USAID	United States Agency for International Development
VAT:	Value Added Tax
WB:	Word Bank

ABSTRACT

The main purpose of this study is to evaluate the practices and challenges of Good Governance in Revenue administration. This study attempt to cover some of the necessary questions regarding evaluating the perception of category A taxpayers and tax office employees concerning good governance practices, analyzing, to what extent Kolfe Keranio Sub-city tax office attempts to maintain good governance implementation, and determine the major challenges of implementing good governance by using eight elements of good governance: . The study was carried out in Kolfe Keranio Sub-city taxpayer's branch office. The study used quantitative research method. The study has 105 tax office employees and 100 taxpayers' respondents of Kolfe Keranio sub-city tax administration. The data of the study render on the survey method and a questionnaire was used to gather the necessary information from the research participants. Both simple random and convenience sampling method were applied on the study. Finally, the data was presented by using the descriptive statics method of frequency and percentage, mean, standard deviation. The findings of the study indicated that the tax office performance regarding good governance is poor and has different challenges. The challenges include, lack of resources and skill of the employees, schedule mishaps and tax payers low awareness level of the rules and regulations of tax office which are among the most mentioned and prevalent problems that are described. The core fining of the study showed that there is poor customer participation on policy formulation, lack of consensus regarding the current office policies, lack of transparency in the part of the tax office and lack of effectiveness and efficiency. The overall practice of good governance in kolfe keanio tax office administration have not been found perfectly effective or fair in any of the eight characteristics of good governance. The study recommended that the tax office has to work harder to improve the level of good governance practice and reduce challenges within the organization.

Keywords: *Good Governance, category A taxpayers, Tax Administration, principles of good governance*

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

The word governance is evaluated on basis of whether it is good or bad and needs to be given an explanation. Governance contains within it some necessary principles and applications to properly evaluate the results that are obtained from it. The government should be committed as well as devoted to the national integrity involved in the development program. That can be done in various ways but among them is, organizing consensus orientation before policy development, teaching about accountability and transparency at all the levels, showing how effectiveness, and efficiency must be applied, take measures to reduce corrupted practices, and finally imposing rule of law effectively, as to ensure their political, social, and economical security within the area based on equality. When all elements are boldly examined and are considered enough for the implementation plan, it would surely bring successful results for the society as it gives equal rights to all (Rahim, 2019).

What is governance? World Bank articulated and conceptualizes Governance as competent management of a country's resources and affairs in a manner that is open, transparent, accountable, equitable and responsive to people's needs (World Bank 1994). The way of governing administration matters increases not only in growth and development but also in reducing poverty in most countries of the world. Since the end of the 1980s, the issue of good governance, as a mechanism for development and poverty mitigation, has picked up wide-ranging acknowledgment, particularly among international organizations, and has become a leading factor for an international discussion about development and growth and universal help to developing nations (Dayanandan, 2013).

The World Bank has defined good governance as the manner in which power is exercised in the management of a country's economic and social resources for development (World Bank, 1992) According ADB, Good Governance, it is a process referring to the manner in which power is

practiced to the management of the societal issue and it promotes accountability transparency, rule of law and participation are a major point to create sustainable development of the country (African development bank, 2000).

Most African countries have low revenue income, for reasons such as agriculturally dependent economy, countries level of economy and resource, mass informal economy, and lack of good governance (World Bank, 2019). Sub-Saharan Africa region is estimated to average 19.6 % of GDP, which is 7.5 points lower than in the rest of the world and it is below the minimum desirable tax-to-GDP ratio of 15%, comparatively low tax collections in the region reflect weaknesses in revenue management as well as corruption, low capacity of tax administrations (World Bank, 2019). Higher economic growth in both urban and rural areas brought about many positive trends in poverty reduction. Therefore, to achieve sound development in countries like Ethiopia, good governance is not a matter of choice in all public organizations, but it is a prerequisite.

The Ethiopian Revenues and Customs Authority (ERCA) is the body responsible for collecting revenue from Customs duties and Domestic taxes, also in addition to raising revenue, it is responsible to protect society from adverse effects of smuggling and contraband (ERCA, 2017).

Taxation and tax management are a part of the general coverage framework in a country and Tax policies have impact for promoting good governance, underpinned with the aid of using better taxation that promotes the responsibility of governments to citizens and other stakeholders (Pfister, 2009). Government can achieve development and growth by developing good policies and strategies to address the challenges of good governance practice in the tax collection process (UN Habitat, 1999). Most of the time, government planning to get some amount of money from customers to fulfill the need for public expenditure and it is an important task of revenue administration to achieve the maximum goal of income collection, but if there is a lack of accountability, responsibility, transparency, participatory, effective and efficient, the rule of law, equitable and inclusive and consensus-oriented their plan cannot be successful.

This study is focused on the practice and challenges of good governance in tax administration. The major aim of the study is to evaluate, practices and challenges of good governance in Kolfe Keranio Sub-city taxpayer's branch office. The study has focused on UNSCAP 2008 eight

elements of good governance: participation, consensus-oriented, accountability, transparency, responsiveness, equity, efficiency and effectiveness, and rule of law.

The main motivation behind undertaking this research is due to the fact that the researcher was witnessing a lot of taxpayers and tax office employees were complaining about the tax system and over all good governance issues on Kolfe Kernio sub-city branch office and another reason was the fact that the researcher has known the inner workings of this organization for a very long time, due to the fact that he has been a customer for more than 10 years. Additionally, the researcher lives near the organization which is more convenient to acquire the information needed hence easily accessing the data in terms of informants. So this is why the researcher tries to see the practice and challenges of good governance in tax administration in Kolfe Keranio Sub-city tax office

1.2. Statement of the Problem

The concept of good governance includes political stability, the quality of policy formulation and implementation, the quality of public service provision, the quality of laws and regulations, judicial independence, the control of corruption and pensions, the pursuit of good governance, and the improvement of the quality of life (World Bank, 1994).

Tax administration reform is concerned with many issues such as revenue growth, the correct collection process, and relationships between tax administration and taxpayers. During the collection process, the tax authorities' main objective is in facilitating the taxpayer's obligation to respect the tax laws especially when there is resistance (Brondolo, 2008). The facilitation process depends on whether or not the focus is placed on the taxpayers and their participation, the tax collection process has to ensure the characteristics of good governance which are effectiveness, efficiency, fairness, and justice in providing service to taxpayers, which requires the implementation of tax laws to be dependable and fair (Ott, 1998).

After a slow transition period, reforms have picked up momentum within Ethiopian revenues and customs authority, the revenue authority put objectives and try to achieve its goal through good governance implementation, so far include development of a new organizational structure development, risk management framework, Preparation, and implementation of comprehensive

compliance management and enforcement strategy, adoption of a Fraud Control Plan, and development of a taxpayer services program. (International Monetary fund 2015)

The importance of the relationship between tax authorities and taxpayers must be considered because, its representative of the interaction between government and citizens and it's the very connotation of good governance to facilitate this relationship. Therefore it is necessary to integrate the principles of good governance within the reform because they play an important role in contributing to an accountable tax administration as well as make major advances for economic development (Rizal, 2008).

The issue of good governance has been researched in Ethiopia to some extent by different scholars like; Teklu (2011) attempted to evaluate the effectiveness of the VAT management at Arada Sub City Revenue Office and it changed into discovered that VAT management is poor due to lack of educated and credible tax officials, not supportive office facilities and procedures, lack of risk based audit plan, weak enforcement, absence of well-prepared taxpayers' training and negative refund management.

Mebrahtu and Ghetnet (2016), Entitled Assessment of Principles and Practices of Good Governance in Tax Administration in Addis Ababa on category "C" taxpayers. which is the fact that researchers focused on only three elements of good governance: accountability, transparency, and participation. For the assurance of the existence and practices of good governance also delimited by category 'C' small taxpayers.

The research findings indicated that the principles of good governance have not been clearly reflected on taxation. Additionally, information provided by the office is not clear. Similarly, another finding shows majority of employees of ERCA have never been evaluated on their capacity to implement the principles of good governance; also there is absence of adequate information on tax laws. Findings indicated that while there have been efforts to promote the principles of good governance in the tax systems of ERCA, these measures have not taken the expected level of effect felt by the taxpayers and employees of the Authority. The study recommended that a comprehensive branding exercise within ERCA targeting internal and external stakeholders include a review of programming from a good governance perspective and building the capacities of staff and leadership on good governance should take place.

Generally, most researchers who have conducted a study related to this topic choose category “B” and “C” taxpayers who are getting service only once in a year and less compliant comparing to category A taxpayers which has high amount tax contribution and compliant on the tax collecting process. Additionally, as far as the researcher concern there is no sufficient published previous research conducted on the topic of good governance in tax administration specifically on category A taxpayers. As a result, the researcher conducts this study by using the title “practices and challenges of good governance in tax administration: the case of category A taxpayers in Kolfe Keranio sub-city Addis Ababa, Ethiopia”. Eight principles of good governance were applied and the study has 205 participants to achieve the objective of the study and fulfill the gaps.

Thus, this study evaluates the current situation of practice and challenges good governance face and updates any gaps that are to be found, that are not touched in previous studies and contribute something to the existing body of knowledge. Furthermore, some of the studies which are conducted previously related to this topic recommend that further study should be done in the future to tackle and reduce good governance challenges on revenue administration Therefore; this study provided adequate information and understanding of the practices and challenges of good governance on Kolfe Keranio Sub-city tax administration and come up with possible recommendations.

1.3. Objectives of the Study

1.3.1. General Objective

The general objective of the study is to evaluate, the practice and challenges of good governance in the tax revenue administration: the case of category A taxpayers in Kolfe Keranio Sub-city Addis Ababa, Ethiopia.

1.3.2. Specific Objectives

The specific objectives of this research are;

- ❖ To evaluate the perception of category A taxpayers and employees of the tax office, concerning Good Governance practices in Kolfe Keranio Sub-city tax administration.

- ❖ To analyze, to what extent Kolfe Keranio Sub-city tax administration attempts to maintain Good Governance practices.
- ❖ To explore the major challenges during good governance implementation in Kolfe Keranio Sub-city tax administration.

1.4. Research Questions

The study attempt to answer the following basic questions.

1. What is the perception of category A taxpayers and empoloyees of the tax office, concerning Good Governance practices in Kolfe Keranio Sub-city tax administration?
2. To what extent Kolfe Keranio Sub-city tax administration attempts to maintain Good Governance practices?
3. What are the major challenges during good governance implementation in Kolfe Keranio Sub-city tax administration?

1.5. Significance of the study

The finding provides current information about the practice and challenges of good governance in the revenue administration of Kolfe Keranio Sub-city taxpayer's branch office. Therefore Kolfe Keranio Sub-city taxpayer's branch office top managers will be aware of the level of good governance practices and challenges in their administration and can adopt a better intervention to tackle the challenges by taking relevant action and improve the level of good governance practice. Policymakers could use the findings of this study as input to the formulation, implementation, and evaluation of policies and strategies in the sector. The study finding will help concerned bodies to come up with appropriate intervention strategies and plans that might help to curb the challenges of good governance practices in the revenue administration.

This study is very significant in the process of helping researchers and upgrading the wider public understanding of the practices and challenges of good governance for the existing knowledge. There is limited existing research on good governance in tax administration in Ethiopia, especially on category 'A' taxpayers. It will also serve as a reference for further study in this area and encourages academicians as well as other researchers with a similar field of study to conduct research related to the topic by taking the gap of this study into account. Generally,

the study result provided key points for policymakers, tax administrators, and other decision-makers on the practices and challenges of good governance in the tax administration.

1.6. Scope of the Study

Good governance is a wide researchable concept but it is difficult to study the whole good governance issues so this study covers only the current (April 2021) status of practice and challenges of good governance in Kolfe Keranio Sub-city taxpayer's branch office. The major aim of the study is to evaluate, practices and challenges of good governance in Kolfe Keranio Sub-city taxpayer's branch office. The study has focused on UNESCAP 2009 eight characteristics of good governance: participation, consensus-oriented, accountability, transparency, responsiveness, equity, efficiency and effectiveness, and rule of law. The study was conducted geographically in Ethiopia, Addis Ababa in the ministry of revenue Kolfe Keranio Sub-city taxpayer's branch office.

In selecting Kolfe Keranio Sub-city taxpayer's branch office as the focus of the study, the researcher has taken into account a number of issues. First and foremost, the reason for choosing this significant organization is due to it holding 15 Woreda's which is maximum compare to most other sub-cities and has many categories A taxpayers hence being able to adequately represent other Sub-city tax offices. And another reason was the fact that the researcher has known the inner workings of this organization for a very long time, due to the fact that he has been a customer for more than 10 years. Additionally, the researcher lives near the organization which is more convenient to acquire the information needed hence easily accessing the data in terms of informants, the study covered employees of Kolfe Keranio Sub-city tax office as well as category 'A' taxpayers.

1.7. Limitation of the Study

Most researches have their own limitation; hence this research has certain limitations. The study has been conducted to evaluate the practices and challenges of good governance in kolfe keranio Sub-city taxpayer's branch office, there were some limitations of the study while it was being carried out, the unwillingness of some respondents to fill questionnaires due to covid-19 pandemic, some respondent were busy on tax collecting process, afraid of giving information and failure of some of the respondents to give back questionnaires.

1.8. Operational Definitions and Definition of Key Terms

Defining and clarifying key terms are very crucial in any scientific study because it guides potential readers to contextualize the issues under consideration. Key terms which are predominantly used in this proposal are defined and clarified. The following terms refer to the operational definitions provided below:

Good governance: the word good governance is used interchangeably with good administration.

Customer: in this study, the term customer refers to and is used interchangeably with taxpayers.

Category A taxpayers: a taxpayer who is paying a medium amount of money for government
Monthly and annually

Tax officer: the term tax officer's referees people working in Kolfe Keranio Sub-city on revenue sector and collecting, processing managing the tax issues.

Taxation: is one of the ways local government generates revenue. This is a compulsory levy imposed by the local government, on most of the entire members of the society who are capable of paying tax or who are expected to pay tax.

Office: the word "Office" used in this research is interchangeable with the word "Administration"

The tax office, Institution, and Organization: these three terms are referred to Kolfe Keranio Sub-city tax payer branch office.

Organization: the word organization is used interchangeably with the tax office worker or respondents.

Taxpayers: the word taxpayers refers to people who are paying their tax in Kolfe Keranio Sub-city branch office and they are leveled category A taxpayers by the tax office.

Tax office: the word "Tax office" is used interchangeably with the word "Kolfe Keranio tax administration" and "tax collector branch office".

Elements, Indicators, and Characteristics, terms are used interchangeably in this study.

Woreda: it is an administrative division of Ethiopia, managed by a local government under sub city.

1.9. Organization of the Study

The study is organized into five chapters. The first chapter covers the background of the study, statement of the problem, the objectives of the study, research questions, and the significance of the study, the scope of the study, operational definition, limitation, and organization of the Study. The second chapter covers the review of related literature, and the third chapter dealt with the research design and methodology. Data presentation and analysis are described in the fourth chapter. Finally, chapter five holds the summary findings, conclusion, and recommendation of this study.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This section presents review of existing theoretical and empirical literature which is related to good governance and tax administration challenges and finally, conceptual frameworks of the study discussed.

2.1. Theoretical Perspective

2.2. General Over View of Good Governance

Governance is defined as managing of society by people and exercise of authority to manage and control the affairs and assets of a country, responsiveness, participation, equality, efficiency and effectiveness, accountability and strategic of political, financial, and administrative authority (Punyaratabandhu, 2004), Good governance has been described through numerous groups and consists numerous of elements. According to (Seppanene, 2003), good governance can be described as democratic governance, imparting fair rules for accountability and transparency, Participation, and the rule of law.

2.3. What is Good Governance?

Good Governance definitions are drawn from different organization's current coverage on good governance indicate (IMF's Good Governance in 1997), ('Governance' on the UN's website), European Bank for Reconstruction and Development and the Inter-American Development Bank there are so many organizations used the term good governance but the above organizations are predominantly spoken and try to promote on their objectives (Gisselquist, 2012).

According to Maria Costanza, Good Governance is the exercising of valid political power and method and implementation of policies and programs which are equitable, transparent, non-discriminatory, socially sensitive, participatory, and mainly and responsible to human beings (Costanza, 2009).

The World Bank has identified various aspects of good governance, such as political accountability, freedom of association and participation, rule of law, and judicial independence,

bureaucratic accountability, freedom of information and speech, a strong administrative system that can improve efficiency and effectiveness, government and civil society (World Bank, 1994). World Bank has defined good governance as the manner in which power is exercised in the management of a country's economic and social resources for development (World Bank, 1994). Good governance is central to creating and sustaining an environment that fosters strong and equitable development, and it is an essential complement to sound economic policies (World Bank, 1994).

The World Bank, organized by the Cooperative Society, believes that the concept of good governance includes political stability, the quality of policy formulation and implementation, the quality of public service provision, the quality of laws and regulations, judicial independence, the control of corruption and pensions, the pursuit of good governance, and the improvement of the quality of life (World Bank, 1994).

The African Development Bank definition of good governance, it is a process referring to the manner in which power is practiced to the management of the societal issue and it promotes accountability transparency, rule of law and participation are a major point to create sustainable development of the country (African development bank, 2000).

Good governance is the ability of government to develop an efficient, effective and accountable public management process, that is characterized by transparent, pluralistic, citizens' involvement in decision making, representation, and accountability by focusing the areas of legislative strengthening, decentralization and democratic governance, anti-corruption, civil-military relations, and improving policy implementation (UN, 2007).

Asian Development Bank define good governance as an essential ingredient for sound development and the way in which power and authority are exercised and distributed within the organization, and also 'Good' governance is about making sure that the power and authority are not concentrated in the hands of a single individual person or group (ADB,1999). This further needed checks and balances to be put in place within an organization that separates and balances power between different bodies and has clear lines of accountability between them (ADB,1999).

As noted that all the definitions given by multilateral banks such as USAID and UNDP emphasized the exercise of power in managing and administering the economic, political, social, and administrative aspects of the societies. Moreover, as it is stated that the exercise of good governance is played a vital role in effective and sustainable development on its performance. Conversely, the last definition discussed by the United Nations differs from others by explaining democratic procedures and institutions.

According to former United Nations secretary-general Kofi- Annan, “Good governance is maybe the only most vital factor in eradicating poverty and promoting development.” good governance is ensuring respect for human rights and additionally the guideline strengthening democracy and promoting transparency in public administration (UN, 1998). According to Seppanene, good governance can be defined as democratic governance to make fair rules of accountability, transparency, participation, and rule of law (Seppanene, 2003).

According to Tony Boverid and Loeffler (2003), good governance is the negotiation of the best public policy results and agreed governance principles among all stakeholders, and all stakeholders evaluate them in terms of implementation and supervision. The World Bank regards good governance as the development of good governance, including four main aspects: public sector governance, accountability, development of legal frameworks, transparency, and access to information (World Bank, 1994).

Jennifer Jalal 2008 believes that transparency is any reform mechanism of responsive governance, which means access to important information. Therefore, transparency is the openness of government activities and is considered an important part of democracy, and the right to know is one of the basic democratic rights. Transparency and the right to know often eliminate unnecessary secrecy in government decision-making, thus helping to improve the quality of public policy and administrative decision-making (Litvak, 1998).

2.4. Elements of Good Governance

2.4.1 United Nations Economic and Social Commission for Asia and the Pacific

Recently the terms "governance" and "good governance" are being increasingly used in development literature. Bad governance is being increasingly regarded as one of the root causes of all evil within our societies. Major donors and international financial institutions are increasingly basing their aid and loans on the condition that reforms that ensure "good governance" are undertaken. This article tries to explain, as simply as possible, what "governance" and "good governance" means. (UNESCAP, 2009)

Governance

The concept of "governance" is not new. It is as old as human civilization. Simply put "governance" means: the process of decision-making and the process by which decisions are implemented (or not implemented). Governance can be used in several contexts such as corporate governance, international governance, national governance and local governance. Since governance is the process of decisionmaking and the process by which decisions are implemented, an analysis of governance focuses on the formal and informal actors involved in decision-making and implementing the decisions made and the formal and informal structures that have been set in place to arrive at and implement the decision (UNESCAP, 2009).

Good Governance

Good governance has 8 major characteristics. It is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimized, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society (UNESCAP, 2009).

Participation

Participation by both men and women is a key cornerstone of good governance. Participation could be either direct or through legitimate intermediate institutions or representatives. It is important to point out that representative democracy does not necessarily mean that the concerns

of the most vulnerable in society would be taken into consideration in decision making. Participation needs to be informed and organized. This means freedom of association and expression on the one hand and an organized civil society on the other hand (UNESCAP, 2009).

Rule of law

Good governance requires fair legal frameworks that are enforced impartially. It also requires full protection of human rights, particularly those of minorities. Impartial enforcement of laws requires an independent judiciary and an impartial and incorruptible police force (UNESCAP, 2009).

Transparency

Transparency means that decisions taken and their enforcement are done in a manner that follows rules and regulations. It also means that information is freely available and directly accessible to those who will be affected by such decisions and their enforcement. It also means that enough information is provided and that it is provided in easily understandable forms and media (UNESCAP, 2009).

Responsiveness

Good governance requires that institutions and processes try to serve all stakeholders within a reasonable timeframe. Institutional stakeholders (UNESCAP, 2009).

Consensus oriented

There are several actors and as many view points in a given society. Good governance requires mediation of the different interests in society to reach a broad consensus in society on what is in the best interest of the whole community and how this can be achieved. It also requires a broad and long-term perspective on what is needed for sustainable human development and how to achieve the goals of such development. This can only result from an understanding of the historical, cultural and social contexts of a given society or community (UNESCAP, 2009).

Equity and inclusiveness

A society's well being depends on ensuring that all its members feel that they have a stake in it and do not feel excluded from the mainstream of society. This requires all groups, but particularly the most vulnerable, have opportunities to improve or maintain their well being (UNESCAP, 2009).

Effectiveness and efficiency

Good governance means that processes and institutions produce results that meet the needs of society while making the best use of resources at their disposal. The concept of efficiency in the context of good governance also covers the sustainable use of natural resources and the protection of the environment (UNESCAP, 2009).

Accountability

Accountability is a key requirement of good governance. Not only governmental institutions but also the private sector and civil society organizations must be accountable to the public and to their institutional stakeholders. Who is accountable to whom varies depending on whether decisions or actions taken are internal or external to an organization or institution. In general an organization or an institution is accountable to those who will be affected by its decisions or actions. Accountability cannot be enforced without transparency and the rule of law (UNESCAP, 2009).

2.5. Fundamental Features of Good Governance

Fundamental Features of good governance: The essence of good governance is basically greater performance and rationality in useful resource allocation and enhances environmental permitting and lack of corruption due to the fact now no longer all governances are good governances Based on the truth that its features include: participation, rule of law, consensus-oriented, efficiency and effectiveness, corruption, transparency, responsibility, accountability and, fairness and inclusiveness (Negeri, 2010).

Participation: participation by each man and woman is a key cornerstone of good governance. Participation can be both direct or through legitimate intermediate institutions or representatives.

Participation additionally shows the promotion of representative democracy and decentralization of authority and the provision of vital reaction for the request of customer/service (UN-ESCAP, 2006). Participation emphasizes that client orientation and responsiveness through improved get entry to statistics, customer surveys to measure customers' satisfaction, and facilitate customers to report corruption and misconduct. (Sheng, 2009).

Rule of law: good governance requires fair and legal frameworks which can be enforced impartially to achieve economic and social progress and development. It additionally calls for the complete safety of human rights, specifically the ones of minorities. Impartial enforcement of laws requires an independent, judiciary and an independent and incorruptible police force (UN-ESCAP, 2006).

Transparency: according to Graham et al, the process of decision making and implementation needs to be carried out in an open manner, and the information of decision making and implementation ought to be freely available and accessible without delay to those people who will be directly affected by the one's decisions (Graham et al., 2009) Additionally transparency approaches that sufficient information is supplied and that it is provided in without problems understandable forms and media (Sheng, 2009).

Responsiveness: good governance calls for that institutions and processes to try to serve all stakeholders within an affordable timeframe. Responsiveness relies upon a huge capacity at the obligate an effect on residents have at the design, shipping, and evaluation of public offerings and the interplay of 3 principal factors, such as The social, cultural, and financial powers of the patron organization in query inside civil society its strength to mobilize sources and public challenge to guide its demands. Good governance calls for that the establishments and methods try and serve all stakeholders inefficient time frame. For this reason, each person who has the responsibility to an obligation to respond to the demand of customers (Goetz and Gaventa, 2001).

Consensus Oriented: Consensus Oriented: in different societies, there are sure interest groups who can constitute and influence the attitudes and pursuits of the community. Therefore, mediating these groups with government bodies can assist to attain a wide consensus in society on what is in the best hobby of the entire community. This calls for a broad and long-term

perspective on what is needed for sustainable human improvement and how to achieve the desires of such development (Godbole, 2001). This can only end result from an understanding of the historical, cultural, and social contexts of a given society or community

Equity and Inclusiveness: Sheng (2009) stated that a society's health usually relies upon ensuring all its members sense that they have got a stake in it and do not feel excluded from the mainstream of society. This requires all groups, however specifically the maximum inclined, to have opportunities to enhance or maintain their well-being.

Effectiveness and Efficiency: optimal combination of inputs (human resources, operation and maintenance, supplies and capital infrastructure, a governance framework that ensures that resources flow down to the local level and that gives frontline service staff, which can increasing efficiency and improving performance (Godbole, 2006).

According to, (Godbole, 2006) that the idea of efficiency withinside the context of good governance additionally covers the sustainable use of natural resources and the protection of the environment.

Accountability: According (Sheng, 2009) accountability is a key requirement of good governance. Mainly concerned, with that governmental institution needs to be accountable to the people who are motivated with the aid of using their decision and activity. Not only governmental institutions however additionally the non-public sector and civil society organizations need to be accountable to the public and their institutional stakeholders. Who is accountable to who varies relying on whether or not decisions or actions taken are internal or outside to a corporation or institution (Scott and Wilde, 2006). In general, a corporation or a group is accountable to those who can be affected by its decisions or actions. Accountability can not be enforced without transparency and the rule of law.

As a matter of fact, good governance is essential for bringing national and transnational development by Enhancing effective and efficient administration, Improving the great existence of citizens, Establishing legitimacy and credibility of institutions, Making management responsive, citizen-friendly, and citizen-caring, Ensuring accountability, Securing freedom of information and expression, Reducing the cost of governance, Making each department result-oriented, Improving quality of public services, Improving productivity of employees, Eradication

of corruption to re, set up the credibility of government and etc. Donor agencies and proponents/advocates of good governance have gone as some distance as “challenging direct budget support to partner governments” within the third world (Gisselquist, 2012).

Thus, throughout the 1990s, good governance has managed to be an appealing phrase within the spheres of public administration and political science. The underlying assumption of becoming that economic improvement, social transformation, democracy, and human rights couldn't be thought of without ensuring good governance in the undertakings of government.

According to Jain 2004, voice and accountability which incorporates civil liberties and freedom of the clicking are factors of good governance. (1997 UNDP) reviews distinguished the subsequent factors of appropriate governance, such as participation, rule of law, transparency, equity and inclusiveness, responsiveness, consensus-oriented, effectiveness and efficiency, accountability, and strategic vision. Each of the principal factors is mentioned as follows.

2.6. Tax administration

Tax administration performs registration of taxpayers, assessments, processing returns, collection, and audits. The low revenue yield of taxation can only be attributed to the fact that tax provisions do not seem to be properly implemented either on account of the inability of the administration to modify them or on account of simple collision between the tax administration and taxpayers (World Bank 1999). Therefore, the tax administration has to secure compliance with the laws by applying the type of registration, assessment, and collection procedures.

2.6.1. Efficiency of Tax Administration

The key precondition for economic tax administration is tax structure with minimizing distortions, strictly tax exemptions, and elimination of the variations in the tax treatment of particular components of the economy. Unnecessarily complicated tax structure greatly complicates the operating function of the tax administration; whereas simple and clear tax structure may have an effect on it in the opposite way therefore the increase of efficiency of the tax administration may be attributed primarily to the simplification of the tax system (Mansfield, 1990).

2.6.2. Efficiency of Tax Administration

There are several issues that hamper the efficiency and effectiveness of tax administration in many countries. These include: “a steadily growing workload, the complexity of fiscal legislation, the mindset of taxpayers and the degree of non-compliance, they want to enhance client service; they want to reduce costs of tax assessment and collection and efficient and effective management”. (Hogye, 2005) Efforts to deal with those demanding situations frequently take the form of tax administration reform in the context of a broader tax implement, public finance management, or a general public sector reform process. (Trasberg, 2003).

It is generally known that tax laws and tax policy are as good in the tax administration. Jenkins, (1992) emphasizes that the tax system can never work better than its tax administration, but even the best tax administration would certainly fail to turn a bad tax system into a well-operating one. Many tax reforms failed because of the inefficient tax administration. In developing countries, the costs of tax collection might be substantially higher Gallagher, (2004) reports administrative costs ranging from 0.9 to 3.9 percent for six developing countries; Warlters and Auriol, (2005) report results for an additional 9 countries in the range of 1.1 to 3.6 percent although the measure of such costs is still in its infancy, studies in developed countries (Evans 2003) suggest that compliance costs are, as a rule, concerning four to five times larger than the direct administrative costs incurred by governments.

Chattopadhyay and Das Gupta, (2002) found compliance costs to be more than 10 times higher than in developed countries. According to Richard & Oliver, (1975) tax compliance may be affected seriously where administrative deficiencies make evasion and avoidance simple to achieve the issue of tax compliance is so complicated. Kirchler (2007) and Loo, (2006) as cited in Stephen, (2011), classifies the factors into three categories: structure of the tax system (tax rates, tax audits, complexity, and ease of the tax returns, employees perspective, and performance, efficiency of the tax authority) attitude and perception (perceptions of fairness, ethics and attitude, perception of government spending, poor influence) and socio-demographic characteristics (age, income level, education, gender). Even though those factors have different classifications.

Taxes are necessary both to finance desired public spending in a non-inflationary manner and also to ensure that the burden of paying for such spending is fairly distributed .while necessary, taxes impose real costs on society .good tax policy seeks to minimize those costs of government for tax collection process (Richard Bird, 2003). Tax administration like any other public administration in modern societies offers services to citizens (Jenkins, 1993).

According to Jantscher, (1990) (cited in Moti Tafa, 2010) responsibilities of tax authorities include a range of related activities such as taxpayer identification and registration, invoicing, filing and payment requirements, control of filing and payments, refunds, audits, and penalties. On the other hand, according to Tanzi and Pellechio, (1995) cited in Moti Tafa, (2020) the main functions of tax administration involve:(1) information and instruction to taxpayers, (2) registration, organizing, and processing tax returns (inputs of data, processing declarations and payments), (3) coercive collection (4) control and supervision (discovering lacking and insufficient tax returns and controls of books of taxpayers), (5) legal services and complaints. similarly, Das-Gupta & Mookherjee, (1998) describe tax administration as the interactions between taxpayers and tax authorities regarding the identification of tax liabilities, actual tax payment and collection, and prosecution and penalty of tax evaders. Since the higher than mentioned tasks are responsibilities of the tax authorities and since taxes are an involuntary payment for government services, administering in a good manner or good tax administration, therefore, is necessary to collect the adequate tax revenue.

Most effective tax administration is not merely one that collects the foremost revenue. A poor quality tax administration might collect large amounts from easy to tax sectors such as wage earners whereas being unable to enforce taxes on business enterprises and professionals, thus the level of collection is an unsophisticated measure of the effectiveness of tax administration this means that for the tax administration to be effective there ought to be effective on the other aspects of tax administration not solely the level of revenue collection Jantscher, (1992). These aspects include effectiveness in taxpayer education, effectiveness in taxpayer identification and registration, effectiveness in taxpayers' audit and enforcement Jantscher, (1992).

2.6.3. Tax Payers' Education Tax payers'

Education is one of the most important tax administration tasks which will affect the tax compliance behavior of taxpayers and therefore the revenue collection accordingly. Bird and

Casanegra de Jantscher, (1992) also noted that almost in all countries taxpayers' assistance, information, and education are some of the basic considerations of tax administration in their effort to attain the maximum possible level of voluntary compliance by taxpayers and thereby collecting the necessary tax revenue. Unless taxpayer's education and awareness creation get due attention by any tax administration, complexity in tax laws, the multiplicity of necessities that are laid upon taxpayers, unclear administration system, can lead to compliance issues similarly according to Mohd, (2010) taxation knowledge is important to increase public awareness especially in areas regarding taxation laws, the role of tax in national development, and particularly to explain how and where the money collected is spent by the government. This additionally implies that if the tax education is poor the taxpayers might not know how and where the money is spent and may not be motivated to pay tax (Mohd, 2010). Moreover, according to brand (1996), it's less expensive to collect taxes through voluntary compliance than through the use of enforcement, this implies that taxpayer education and information is very essential in promoting tax compliance and thereby collecting the potential tax revenue

2.6.4. Taxpayer's Audit and Enforcement

Tax audit is one of the longest standing strategies in tax administration. Tax audit program provides visibility to the compliance enforcement arm of the tax administration (Thomson, 2008) as cited in (Getaneh, 2011). To minimize the gap between the tax reported by the taxpayers and the statutory tax, an adequate audit plan should be implemented. Tait (1991). Lack of effective and consistent tax audit program can weaken the functioning of the tax administration and leads to huge tax gap. Therefore effectiveness of the tax audit is another implication for effective tax administration. Effectiveness of audit should not be measured in terms of its direct revenue yield-that is the amount of additional tax assessed-but the extent to which audit contributes to better tax compliance. Therefore, the audit effort should be evaluated in terms of the quantity and quality of audits conducted and of "voluntary" collections generated (Ibid). Theoretically both the probability of detection and the penalty are inversely related with underreporting of income, this means that if taxpayers think the probability of detection and the penalty rate applied when tax evasion has been detected is low, taxpayers may tend to underreport their income Hennemann, (1996) as cited in (Bisrat, 2010). According to Tait, (1991), if probability of penalty is low the taxpayer will accept the risk, even if the penalty itself is sizable and vice versa.

2.6.5. Fairness and Quality of Service Delivery of the Tax Administration

Kirchler and Hoelzl, (2006) cited in Siahaan, (2012) argue that fair treatment of taxpayers and trustworthiness of tax authorities will enhance voluntary compliance and show the effectiveness of the tax administration. On the other hand, when taxpayers observe unfairness in tax administration they will respond by trying not to pay taxes as per the laws (Siahaan 2012). Moreover, the way how the tax administration behaves towards their clients has a role on the tax administration's effectiveness and taxpayers expect better service from the tax authorities (Siahaan 2012). Therefore the tax administration to be effective the above-mentioned tasks should be effective. Bird, (2008) noted that good tax administration is a difficult task even at the best of time and in the best of places, and conditions.

2.7. Challenges in Tax Administration

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 variety of key challenges. (FDRE-MoCS 2015) One key challenge is that the prevalence of complicity among some of the leadership in the sector, several 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) This rent-seeking behavior has been exacerbated by an inadequate level of accountability within the tax administration. (Abdella and Clifford, 2010).

Another prevalent problem in the revenue sector arises from a 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 programs, 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 change. (FDRE-MoCS, 2015)

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. Confirming this finding, studies targeting the business community have reported a low assessment of the capacity of the Tax Authority to administer the relevant laws in a fair and neutral manner. (Abdella and Clifford, 2010). According to IMF, (1988) tax, administrations face major problems: a large proportion of the economy is at a subsistence level; many taxpayers do not preserve records, and even where records are kept, they are not always reliable. Taxpayer cooperation is also low because of chronic shortages of trained officials, traditions of corruption, and a lack of visible improvements in authorities' services (IMF, 1988). Moreover, according to the Asian Development Bank, (2001) in many growing countries tax administration reforms are needed simply to achieve macroeconomic stability so there is the need to set up the legitimacy of tax collection in all tax administrators face the challenge of modernizing the tax administration so that it can perform effectively in a more and more global economy.

2.7.1. How to Fix Tax Administration

According to Rose-Ackerman, Susan, (2006) during the last many years many developing countries have implemented comprehensive reforms of their tax administrations that allow taxpayers to boom sales and curb corruption (Rose-Ackerman, Susan. 2006). In recent years, there has been a considerable amount of observation on the steps that should be taken to improve tax management and reform, to improve the effectiveness of tax administration significantly, the government must be politically committed to reform, the major obstacles to powerful tax administration have to be identified, and there have to be well-designed strategies for addressing them (Rose-Ackerman, Susan. 2006). According to Bird, (2007), three ingredients are essential to effective tax administration: the political will to administer the tax system effectively, a clear strategy for achieving this goal, and adequate resources for the task. That is clear if the tax system is well designed appropriate for the country, and relatively simple, however even the best-designed tax system is there without implementation of good governance the goal might not be achieved. However, without a valid implementation method, even adequate sources and political help are their fulfillment of the objective can be in question. The tax administration should be given appropriate institutional form computerization and appropriate use of the

modern data era is important, however, the era alone is not enough and these improvements need to be carefully integrated into tax administration.

2.8. Empirical Evidences on Good Governance

Mebrahtu and Ghetnet (2016) prepared a thesis Entitled Assessment of Principles and Practices of Good Governance in Tax Administration in Addis Ababa on category “C” taxpayers. The study’s basic questions to be investigated were what the measures are taken to adopt and institutionalize the principles of good governance, in the selected Sub-Cities of Addis Ababa City Administration were. The study focused only on three elements of good governance: accountability, transparency, and participation. The methods used were qualitative and quantitative methods to generate data.

The research findings indicated that the principles of good governance have not been clearly reflected on taxation. Additionally, information provided by the office is not clear. Similarly, another finding shows majority of employees of ERCA have never been evaluated on their capacity to implement the principles of good governance; also there is absence of adequate information on tax laws. Findings indicated that while there have been efforts to promote the principles of good governance in the tax systems of ERCA, these measures have not taken the expected level of effect felt by the taxpayers and employees of the Authority. The study recommended that a comprehensive branding exercise within ERCA targeting internal and external stakeholders include a review of programming from a good governance perspective and building the capacities of staff and leadership on good governance should take place.

Another researcher, Mulugeta (2019), also researched the Prevalence of Good Governance in the Revenue Sector: the Case of Gullele Sub-city of Addis Ababa City Administration. The study was delimited to only three elements of good governance (transparency responsiveness and accountability) the study’s basic questions to be answered were the extent to which the required information is accessible to residents of the Sub-city in general and the service-seekers. The method used was qualitative methods to generate data. The descriptive case analysis method was used to attain the objectives. The findings indicated that institutions are striving to achieve good governance practices in their institutions. The study recommended for amending the failures in

public institutions, there is the necessity of engaging the society in full-scale participation, the need for training, and the necessity of using different mass Media for good governance issues

Another researcher, Fikre (2017), also researched the challenges of good governance in Ethiopia. The study's basic questions to be answered were what the current status of good governance application in Ethiopia is and the main challenges (factors) that constrained society to get and participate in good governance in Ethiopia. The methods used were qualitative and quantitative methods to generate data. The major findings indicated that the existence of rent-seeking thinking (corruption), lack of commitment of the leadership, lack of commitment of the employees (workplace deviation), lack of qualified manpower in the leadership position as major challenges of good governance. The study recommended that the Government leadership from top to down should promote accountability, transparency, rule of laws, democracy, and enhance the participation of local communities in municipal developments by taking corrective actions..

Tadesse Admassie (2019) prepared a thesis entitled "The Role of Government Information Provision and Standardization in Ensuring Good Governance; in the Case of Addis Ababa Mayor Offices. In this research, the main questions to be assessed were the role and the challenge of government information provision and standardization in ensuring good governance. The method used was qualitative methods to generate data. The descriptive and comparative case analysis method was used to attain the objectives. The findings indicated that the role of information communication technology Addis Ababa mayor's office contributed a lot in creating awareness about the right to information by providing training for employees. The study recommended that in order to promote the main attributes of good governance in a consistent manner the mayor's office should overcome the internal challenges.

Another researcher, Dawit (2017), also researched Good Governance Practices in the Training and Academic Institution of the Ethiopian Ministry of National Defense: The Case of Selected Military Colleges. The study's basic questions to be investigated were to what extent the military colleges attempt to maintain good governance principles and practices during implementation and to what extent the students of the colleges were satisfied with the college of administration services. The methods used were qualitative and quantitative methods to generate data. The

descriptive case analysis method was used to attain the objectives. The findings indicated that in the colleges there are easily understandable service guidelines, rules, and regulations to students but it is unknown and unfamiliar to students and staff members. The study recommended that the Ministry of Defense Education and Training Main Department and the leader of the college give emphasis to apply the principles of good governance and practices.

Tewodros, (2019) carried out the study on the Assessment of revenue generation and its challenges: in the case of Haddiya zone, SNNPR's Ethiopia. The study identifies problems hindering local government revenue generation lies among the staff. The methods used were quantitative and qualitative methods to generate data. Tewodros's findings show that many tax office employees lack training regarding service delivery as well as have the poor educational backgrounds, are undedicated, lazy, and dishonest, and more often than not they do plot with ratepayers to defraud the government. He mentioned there are lots of challenges in the process of tax collection in Haddiya zone. The tax collecting mechanisms are poor and show the absence of resource mobilization. The researcher concluded that Taxpayers in Hddiya are favored by their relatives and other times they get a loan from banks to expand their business they use the tax administration statement/information as support later, but when the end of the month and annual tax collection period they don't pay tax and report zero. Finally, the researcher recommended that in order to improve the effectiveness of revenue generation, worker empowerment and hiring skilled workers is very important, and to alter this situation further study is needed.

Another study was conducted by Chake (2019), entitled "An assessment of practice, performance and challenges of tax administration: in the case of ministry of revenue, eastern Addis Ababa small taxpayer's branch. The overall objective of the study was to assess the major constraints against the successful administration of tax in the branch office and provides the basis for effective tax administration that can yield adequate revenue for the city treasury and enable to increase the number of voluntary taxpayers. Chase's findings in his study indicated that taxpayers did not understand the rule and regulations of tax administration. There is a lack of awareness about the tax systems and they did not pay their tax on time as per the obligation.

According to his findings customer handling systems of the Ministry of Revenue Eastern Addis Ababa Small taxpayer's branch is poor. The relationship among the top management and other

employees is not good due to the fact that there is a poor communication channel and lack of transparency in the tax administration office. Another finding of his study was VAT registered business enterprises did not collect tax with a legal invoice indicating that there are illegal invoices in some places, hence taxpayers do not pay their tax incorrect way. Based on the findings of the study the researcher has concluded that the branch has a moderate practice (not bad not good) in tax administration.

Based on his recommendation the tax administration needs to change the tax collection method they have to modernize every tax center and connect them with a networking system. The control mechanism to tax evasion not only uses manpower but should also need to control the computerization method on the working environment of taxpayers. Even though most taxpayers' branch employees' educational levels are above degree they don't have the skills to provide the working systems related to the organization. The branch should focus on capacity building to create skillful manpower by training.

Fuad (2016), did research entitle “good governance and its impact in improving administrative and financial performance: a case study of Nablus Municipality. In this research, the main questions to be examined were good governance’s role in improving administrative and financial performance. The method used was the quantitative method to generate data. The researcher conclude from his finding showed, good governance in Nablus Municipality as experienced by the sample of three hundred and ten participants was moderate. The researcher conclude the majority of local institutions are suffering from many administrative problems, including lack of transparency, accountability, and good governance . The researcher recommended that there is a need to issue laws and regulations on the applications of governance in local institutions, to impose strict penalties against perpetrators of financial and administrative.

Shimeles Hailu (2018) conducted a research entitled Challenges and Prospects of Good Governance in Ethiopia: the Case of Kemisie Town. In this research, the main questions to be identified were what the prospects, current conditions, and challenges of good governance were. The methods used were quantitative and qualitative methods to generate data. The researcher concluded the finding by stating that the general assessment of the performance of good governance in Kemisie town shows that there is some progress in establishing a legal and institutional base for good governance but in terms of, effectiveness and efficiency and

combating corruption are not satisfactory hence the practices of good governance in the town is challenged. The researcher recommended national attention to control illegal immigration human trafficking, and harmful traditional practices in the area should be given.

2.9. Conceptual Framework

The implementation of good governance can contribute toward an effective, efficient, and equitable tax management. The last end result toward which this chain of conceptual relationships ends in enhancing good governance implementation have impact to support the achievement of the country's development objectives.

The following figure presents the conceptual framework developed for the study.

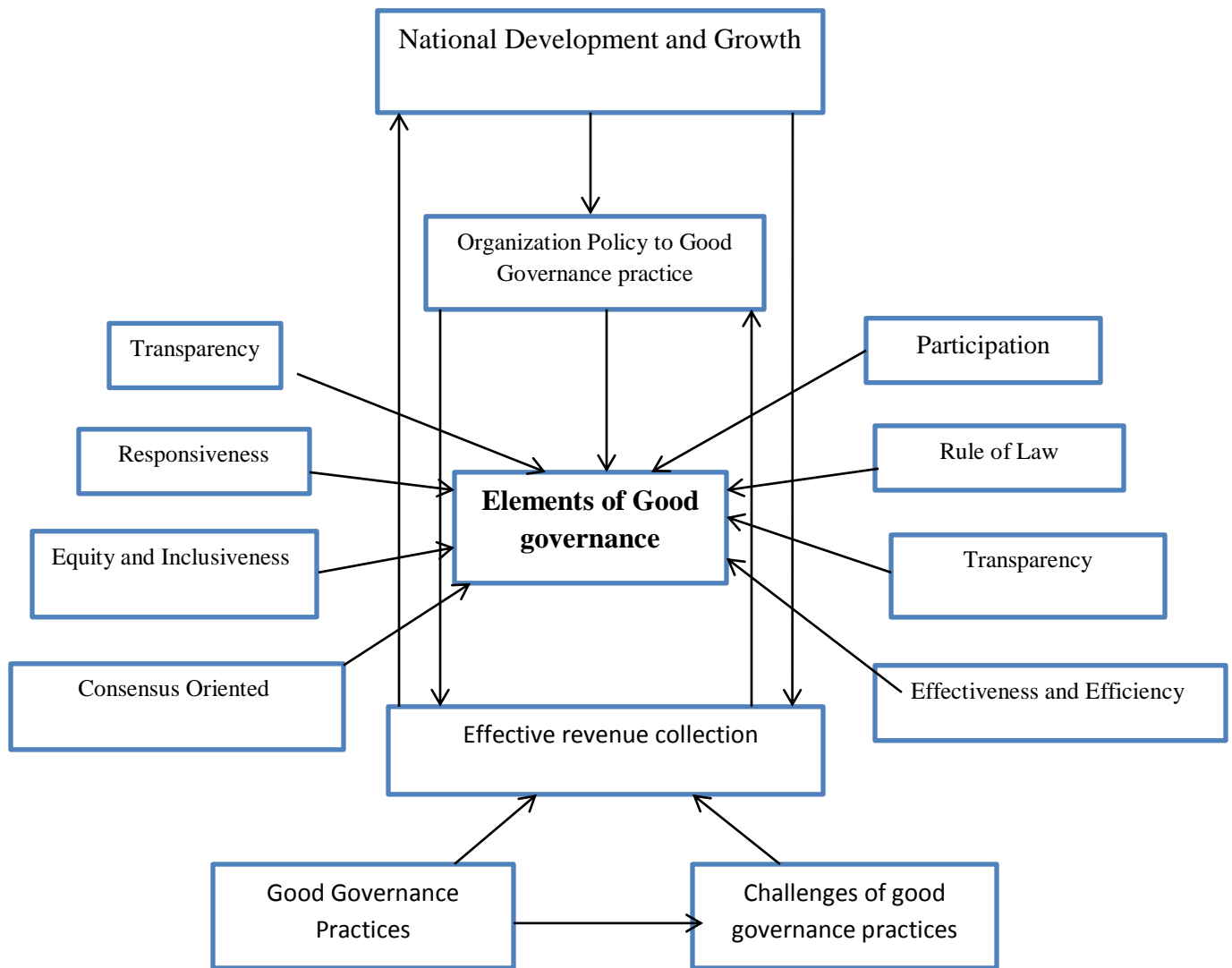


Figure 1: Conceptual Framework for the Study (self)

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

In this chapter, the research paradigm and philosophy, design, research area, and technique, sampling, and sample size, method of data collection, and ethical consideration are discussed.

3.1. Population of Study and Study Area

The target population of the study is all tax officers and taxpayers of kolefe keranio Sub-city taxpayer branch office 2020/21GC budget year in the Ministry of Revenue. The study was conducted in Ethiopia, Addis Ababa region, Kolfe Keranio Sub-city taxpayer branch office. The total population of this study is 180 (One hundred eighty) of Kolfe Keranio tax officers and 5500 category A taxpayers. The researcher took 145 respondents of branch office service providers and includes 107 respondents from the client's side in the achievement of the objectives of the study. The researcher believed that the selected study area was convenient for better access to relevant data and easy communication with participants.

3.2. Sampling Methods and Sample Size

The target population of the study is all tax officers and taxpayers of kolefe keranio Sub-city taxpayer branch office 2020/21GC budget year in the Ministry of Revenue. A sample to represent the population depends on the sample frame, the sample size, and interested potential respondents. According to the obtained data from kolefe keranio Sub-city tax administration human resource management office in 2021, The Ministry of Revenue kolefe keranio Sub-city taxpayer's branch office has 180 employees and 35 employees of the tax office which are not participating directly in the main process of tax collection were intentionally left out of the study. Those employees are drivers, security guards, store keeper and janitors.

The researcher chooses category 'A' taxpayers because the nature of the tax system on category 'A' taxpayer is complicated compared to category 'B' and 'C' taxpayers, Moreover, Category 'A' taxpayers paying a huge amounts of tax to the Sub-city tax office. Additionally, the Sub-city gives service for more than 11,000 thousand customers currently. In this study the researcher used two kind of sampling methods Probability sampling; specifically, simple random sample method used to select a sample of employees and accidental (convenience) sampling method was

used to select a sample taxpayers,. Therefore, the researcher here is not interested in the representativeness of taxpayers. Thus, the researcher used Yamane (1967) sampling formula to select tax office employees respondents.

According to Yamane (1967), sample size be computed in the formula,

$$n = \frac{N}{1 + N(e^2)} \text{----- (1)}$$

Where n= Sample size

N= population size of the study

e= level of precision

To this study the sample size computed as $n = \frac{145}{1 + 145(0.05^2)} = \frac{145}{1 + 145 * 0.0025} = \frac{145}{1.3625} = 106.42$

Total service giver respondents are=107

The researcher selected 107 respondents from category A taxpayers because they are homogeneous and the organizational service standard is the same for category A taxpayers. Therefore the study has 107 respondents from tax officers and 107 respondents from taxpayers. Hence, the total population for the study was 214 tax office employees and taxpayers.

3.3. Techniques and Instruments of Data Collection

A descriptive survey method was used, to achieve the study on the practice and challenges of good governance at Kolfe Keranio Sub-city tax payer branch office. Regarding instruments the researcher developed and employed a single instrument questionnaire. Questionnaire was prepared for both tax office employees and taxpayers of Kolfe Keranio Sub-city branch office respectively, the questionnaire has closed-ended items. The Likert scale type was used to denote the level of agreement and disagreement on the rating scale. A five-point Likert scale type ranging from strongly agrees to strongly disagree was used to collect data. The questionnaire has three parts, the first part dealt with Socio-demographic characteristics of respondents regarding participant's sex, education level, and years of experiences of the employee. The second part was about good governance practices, there are eight core elements of good governance which are used as a guide for this study and the last part contain questions which are specifically oriented towards the challenges of good governance practice.

3.4. Sources of Data

Data and informations were collected from both primary and secondary sources, the primary data information were collected by a survey as primary or firsthand information from participants. Secondary sources were used from publications, various books, journals, reports, magazines, and other documents. In the process of collecting secondary sources the reliability and suitability of the data were considered.

3.5. Methods of Data Analysis

The required data were collected; descriptive statistical tools were applied by using statistical software SPSS V 23 (Statistical Package for Social Science) computer programming systems. Appropriate analysis techniques for the measure of central tendency like frequency distributions, percentiles and mean value to understand the data.

The value of coefficient alpha ranges from zero (no internal consistency) to one (complete internal consistency); accordingly, the alpha coefficient for the five items were 0.830, suggesting that the items have relatively high internal consistency. The Cronbach's alpha was calculated in SPSS (version 23) and used to analyze the data. The result of the mean was analyzed by Zaidatol and Bagheri (2009) cut points. Those mean score below 3.39 is assumed to be low, the mean score from 3.40 up to 3.79 is considered as moderate and the mean greater than 3.79 is high. In addition to this, Huajuan (2012), developed the evaluative criteria for the Likert items with their meaning. According to Huajuan, the gap for breaking the range for each variable is calculated as follow:

The range = (maximum-minimum)/maximum $(5-1)/5= 0.8$

It means the score fall between the rages of:

1.00-1.80 are considered as strongly disagree

1.81-2.06 are considered as disagree

2.61-3.40 are considered neutral

3.41-4.20 are considered as agreed

4.21-5.00 are considered as strongly agree. In summary, the interval classification of the Likert Scale by Zaidation and Bagheri (2009) and Huajuan (2012) are very similar. The difference between the researchers is Zaidation and Bagheri (2009) classified below 3.40 ranges as low whereas Huajuran identified neutral from 2.61 to 3.40.

3.6. Pilot Study

The researcher conducted a pilot study to get feedback from respondents and bring improvement. First, the researcher received later from Addis Ababa University's public management policy department office and submitted to the kolfe kerano Sub-city tax administration and did a pilot survey on 30 respondents of employees of the tax office and taxpayers which are excluded from the main study. Based on the feedback from my advisor and others scholars, vague statements were corrected. The questionnaire was also delivered to three former tax office workers and the researcher took their feedback to improve the coverage and the depth of the statements also exclude open-ended questions. The statistical reliability of items on the questionnaire was checked using Cronbach-alpha descriptive statistics method.

3.7. Procedure of Data Collection

In this study, questionnaires were prepared in English and in Amharic for clarity of information and it already made easy communication between the researcher and the respondents. The researcher gives questionnaires to kolfe keranio Sub-city branch office workers and taxpayers by hand then respondents filled the questionnaires and return them also the researcher checked every question whether they filled them or not.

3.8. Ethical Consideration

By noting the importance of ethics in research work, the researcher tried to keep a high level of ethics as much as possible. The participants who were involved in the study were asked if they are willing to give the information that is required from them. Then the purpose, objective, and usefulness of the study were clearly explained. Whatever information the participants provide, is confidential.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION

4.1. Introduction

This section presents the quantitative data summary and analysis part of the research dealt on the the practices and challenges of good governance in kolfe Keranio the tax office, Addis Ababa. It also provides the analysis and discussions those are processed to reach to final findings and results in order to much up the literature reviewed and study objectives. The data is mainly presented in frequency tables, means and standard deviation and interpreted as follows.

4.1.1. Reliability

Reliability test: Before proceeding to the analysis of the collected data, the overall reliability of the measurement scale was tested; Chronbach's Alpha was conducted to test the reliability of the instrument. (Zigmund et al, 2010). The closer the reliability coefficient to 1.00 is the better, reliabilities less than 0.60 are considered poor; those in the range of 0.60 to 0.80 are considered good and acceptable. In this study, all the variables, met the above requirement with Chronbach's Alpha value of 0.854 which is very good reliability. Validity is the most critical criterion and indicates the degree to which instrument measures what it is supposed to measure (Kothari, 2004). In this research, the response rate, validity and reliability of the data have been checked.

Table 1: Reliability Statistics

Case processing Summary

	N	%
Case valid	205	100.00
Excluded	0	0%
Total	205	100.00

Table 2: Reliability Statistics

Cronbach's Alpha	N of Items
.876	40

Source: output of SPSS version 23

As it can be seen in the above table the reliability test result of good governance elements is .890 and the total item result Cronbach's alpha is .876 respectively and it indicates there is a fairly good or an acceptable internal consistency in the items. The Cronbach's alpha coefficient value ranges 0 and 1 while if the value was greater than .70 it implies that the statistic has strong reliability (Duignan, 2016) From the above information, it is possible to conclude that the statistics have strong valid and reliable because all the value of Cronach's alpha coefficient greater than 0.70. All items are checked using a coefficient` of Cronbach Alpha with the help of computer aid SPSS V 23 and found to be 0.876. Moreover; the purpose of pilot testing was to make the necessary correction and ambiguous words and questions.

4.2. Response Rate

A total of 214 questionnaires were distributed to both tax officers and taxpayers. From the total 214 questionnaires, tax office workers received 107, and the rest of 107 questionnaires were given to taxpayers. From 107 questionnaires which are distributed to tax office workers, 105 of them were filled and returned to the researcher, and from the rest of 107 questionnaires which were distributed for taxpayers 100 of them were filled by respondents and returned to the researcher. However; (nine) questionnaires were lost during the collecting process.

Table 3: Response Rate

	Number of Prepared questionnaires	Questionnaire s not returned	Respon se used	Respons e rate
Tax officers	107	2	105	98.13 %
Taxpayers	107	7	100	93.45 %
Total	214	9	205	95.79

Source: Field survey, 2021

As can be seen in the above table 98.13 % of tax officers file and return the questionnaire and only 1.87 % did not return the questionnaire On the other hand 6.55% of questionnaires are lost and 93.45 % of the responses are accepted from taxpayers. All the questionnaires were issued and collected in person.

4.3. Socio-Demography Characteristics of Respondents

Under this topic, socio-demographic characteristics of the respondents which include gender, age, educational and work experience are presented and the result has been summarized as follows:

Table 4: Socio-demographic characteristics of respondents (N=205)

	Response	Tax officers		Taxpayers	
		F	(%)	F	(%)
Gender	Male	56	(53.3%)	74	(74%)
	Female	49	(46.7%)	26	(26%)
	Total	105	(100%)	100	(100%)
Age	18-25	5	(4.8 %)	16	(16%)
	26-35	61	(58.1%)	53	(53%)
	36-45	33	(31.4%)	31	(31%)
	46-55	6	(5.7%)		
	Total	105	(100 %)	100	(100%)
Educational Background	Certificate	9	(8.6%)	12	(12%)
	Diploma	2	(1.9%)	34	(34%)
	Degree	87	(82.9%)	39	(39%)
	Masters	7	(6.7%)	15	(15%)
	Total	105	(100 %)	100	(100%)
Work experience	>1 years	14	(13.3%)		
	1-5 years	4	(3.8%)		
	5-10 years	69	(65.7%)		
	Above 11 years	18	(17.1%)		
	Total	105	(100%)		

Source: Field survey, 2021

Table 3 depicts the socio-demographic characteristic of the respondents. Regarding socio-demographic characteristics of the respondents, the first category was about gender, among the total of 205 study participants service giver and taxpayers 56 (53.3%) of the respondents were male while 49 (46.7%) of them were female in the tax administration and 74 (74 %) of the respondents were male while 26 (26%) of them were female taxpayers. Thus, from the above table it is possible to suggest there is gender proportion in the tax office worker and regarding taxpayers, the majority of the respondents were male sex category.

The second item was about age composition, there are 5 age categories for both tax office workers and taxpayers. Regarding service giver age, 5 (4.8 %) of officers are in the age range of 18-25 and 61 (58.1%) of the respondents were in the age category of 26-35 years old, and 33 (31.4%) of employees falls between the age 36-45 and the rest of the respondents 6(5.7 %) were in the age category of 46-55 years old. Regarding taxpayers age 16 (16 %) of the respondents were in the age category of 18-25 years old, and 53 (53 %) of the respondents were in the age category of 26-35 years old, and the rest 31 (31%) of taxpayers falls between the age 36-45 years old.

According to the above table, the third item was about the educational background of the respondents, regarding educational background, 9 (8.6%) of tax office employees have certificate and 2 (1.9%) of the tax office respondent have a diploma and 87 (82.9%) were first-degree holder and 7(6.7%) of tax office employees hold master's degree. Regarding taxpayers 12 (12%) of the respondent have a certificate and were first-degree holder, 2 (1.9%) of the respondent have a diploma and 79 (75%) of the respondents have a certificate, 34 (34%) of the respondent have a diploma and 39 (39%) were the first-degree holder, and the rest 15 (15%) taxpayers respondents holds master's degrees. As the above table shows, it is possible to conclude that from participants the majority of the respondent's to this study hold first degree.

Regarding work experience 14 (13.3 %) of the respondents >1-year experience and 4 (3.8 %) have 1-5 years services 69 (65.7 %) have 5-10 years experience and 18 (17.1%) have 11 and above years' experience as shown on the above table. As the above table indicate majority of the employees respondents were between 5-11 years experienced.

4.4. Response to Good Government Practice

The following are the eight important elements that are found in good governance. They are all briefly explained under each section. Tables are also constructed according to each element

4.4.1. Participation

The first classification (topic) under good governance principles is participation which is one of the dimensions of good governance which the researcher of this study intended to examine in this study. Participation is taken into consideration as the center of good governance, governments are aiming to make certain the needful freedom to the citizens to take part in a choice-making manner, articulate and represents which get reflected in policies and programs. Participation is being regarded upon as a transformative technique to development and may be critical to factor out that consultant democracy does now no longer always suggest that the issues of the maximum susceptible in society might be absorbed to attention in decision making. Taxpayers and employees of the tax office are responded their perception regarding participation as follows

Table 5: There is Active Participation of Customers (N=205)

Participation Statement 1	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	3	2.9	3.52	46	46	1.82	2.67
Disagree	27	25.7		42	42		
Undecided	3	2.9					
Agree	56	53.3		8	8		
Strongly agree	16	15.2		4	4		
Total	105	100	3.52	100	100	1.82	2.67

Source: Field survey, 2021

Based on the above table 2.9% of employees of the tax office responded strongly disagree and 25.7% said disagree 2.9% of them choose undecided and 53.3% more than half of tax office respondents agree and the rest 15.2% of employees of the tax office responded strongly agree. Regarding taxpayers the above table illustrate 46% of taxpayers responded strongly disagree and 42% said disagree and 8% of customers said agree and the rest 4% of taxpayer responded

strongly agree. The above table indicates that the majority of the tax office respondents said there is active participation of customers to solve the process of tax collection problems; on the other hand, most taxpayers disagree with the statement. The tax office employees responses mean value was 3.52 which are considered a moderate label of agreement. Relatively the mean value of taxpayers was 1.82 for the same questions which fall under the cut point 3.4 that indicate the label of their agreement was low. The average means of the total number of participants was 2.67 for the above statement. In general, the participants respond indicates, there is low participation of customers to solve the process of tax collection problems in the tax office.

Table 6: Participation of customers in the formulation of policies and programs (N=205)

Participation Statement 2	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	6	5.7	3.26	37	37	1.92	2.59
Disagree	31	29.5		49	49		
Undecided	4	3.8		1	1		
Agree	58	55.2		11	11		
Strongly agree	6	5.7		2	2		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 6(5.7%) of tax office employees strongly disagree while 31(29.5%) of them disagree, 4(3.8%) of tax office respondents undecided and the other 58(55.2%) of the tax office employees agree and the rest 6(5.7%) of the participants strongly agree on customers participation in the formulation of policies and programs.

Regarding taxpayers the above table illustrate 37% of taxpayers responded strongly disagree while 49% of them disagreed, 1% taxpayers undecided on the formulation policies and programs, 11% of them agreed and the rest 2% of the taxpayers strongly agreed on the statement “participation of customers in the formulation of policies and programs”.

The above table indicates that the majority of the tax office employees said there is active participation of customers to solve the process of tax collection problems; on the other hand,

most taxpayers disagree with the above statement. The tax office employees responses mean value was 3.26 and mean value of taxpayers was 1.92 for the same questions which fall under the cut point 3.4 that indicate the label of their agreement was low. The average means of the total number of participants was 2.59 for the above statement.

4.4.2. Consensus Oriented

The second classification (topic) under good governance principles is that it must be consensus oriented. Good governance calls for the mediation of the one-of-a-kind interests in the society to attain the vast consensus in the society on what is the good interests of the entire community and how this could be achieved. It additionally calls for a vast and long-time attitude on what is wanted for sustainable human improvement and the way to acquire the desires of such improvement. Taxpayers and employees of the tax office are responded their perception regarding consensus oriented as follows

Table 7: The decision related to the tax collection process is based on the consensus of both parties. (N=205)

Participation Statement 3	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	14	13.3	2.86	55	55	1.69	2.27
Disagree	47	44.8		33	33		
Undecided	2	1.9		3	3		
Agree	24	22.9		6	6		
Strongly agree	18	17.1		3	3		
Total	105	100			100		

Source: Field survey, 2021

According to the above table, 14(13.3%) of tax office employees strongly disagree while 47(44.8%) of them disagree, 2(1.9%) of tax office respondents undecided and the others which are 24(22.9%) of the tax office employees agree and the rest 18(17.1%) of the participants strongly agree on the decision related to the tax collection process is based on the consensus of both parties.

Regarding taxpayers, the above table indicates 55% of taxpayers responded strongly disagree while 33% of them disagreed, 3% taxpayers undecided, and 6% of them agreed and the rest 3%

of the taxpayers strongly agreed on the statement “decision related to the tax collection process is based on the consensus of both parties”.

The above table indicates that the majority of the tax office employees and customers said there is no consensus between the tax office and taxpayers based on decision related to the tax collection process. The tax office employees responses mean value was 2.86 and mean value of taxpayers was 1.69 for the same questions which fall under the cut point 3.4 that indicate the label of their agreement was low. The average means of the total number of participants was 2.27 for the above statement.

4.4.3. Accountability

The third classification (topic) under good governance principles is accountability which is one of the dimensions of good governance which the researcher of this study intended to examine in this study. Accountability is each answerability and enforceability. Accountability is giving an account of the movement of public officers to tell approximately and give an explanation for what they're doing, at the same time as enforceability is the potential of accounting businesses to impose sanctions on strength holds which have violated their public duties. The goal of Accountability is controlling the abuse of bureaucratic strength and restraint, in addition, to guarantee that overall performance may be according to requirements and quality. To make sure the sustainable human development actions have to be taken to achieve the goal of creating it in reality

Table 8: Service providers are collectively accountable for their actions. (N=205)

Participation Statement 4	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree			3.44	29	29	3.0	3.2
Disagree	35	33.3		20	20		
Undecided	3	2.9		3	3		
Agree	53	50.5		45	45		
Strongly agree	14	13.3		3	3		
Total	105	100		100	100		

Source: Field survey, 2021

The above table indicates, 35(33.3%) of them disagree, 3(2.9%) of tax office respondents undecided and the others which are 53(50.5%) of the tax office employees agree and the rest 14(13.3%) of the participants strongly agree on the above “statement service providers are collectively accountable for their actions”.

Regarding taxpayers the above table illustrate 29% of taxpayers responded strongly disagree while 20% of them disagreed, 3% taxpayers undecided, 45% of them agreed and the rest 3% of the taxpayers strongly agreed on the statement “statement service providers are collectively accountable for their actions”.

As can be seen in the above table two-third of tax office respondents and half of the taxpayers responded by saying agree to the statement “tax collectors and service providers are collectively accountable for their actions” The mean value of tax office respondents were (3.44) which is above the cut point of 3.4 and considered the level of respondent’s agreement was moderate, on the other hand, the mean value of taxpayers was (3) this indicate the level agreement of taxpayer for the statement was low. And respondent’s total mean value was 3.2 this indicates; respondent's level of agreement was low.

Table 9: There are no nepotism and embezzlement in the tax office. (N=205)

Participation Statement 5	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	16	15.2	2.67	17	17	2.05	2.36
Disagree	46	43.8		71	71		
Undecided	2	1.9		3	3		
Agree	39	37.1		8	8		
Strongly agree	2	1.9		1	1		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 16(15.2%) of them strongly disagree while 46(43.8%) of tax office respondents disagreed, 2(1.9%) undecided and the others which are 39(37.1%) of the tax office employees agree and the rest 2(1.9%) of the participants strongly agree on the statement “there is no nepotism and embezzlement in the tax office”.

Regarding taxpayers the above table illustrate 17% of taxpayers responded strongly disagree while 71% of them disagreed, 3% taxpayers undecided, 8% of them agreed and the rest 1% of the taxpayers strongly agreed on the statement “there is no nepotism and embezzlement in the tax office”.

The above table indicates that the majority of the tax office employees and customers said There are no nepotism and embezzlement in the tax office. The tax office employees responses mean value was 2.86 and mean value of taxpayers was 1.69 for the same questions which fall under the cut point 3.4 that indicate the label of their agreement was low. The average means of the total number of participants was 2.27 for the above statement

4.4.4. Transparency

The fourth classification (topic) under good governance principles is transparency. Transparency is one of the dimensions of good governance which the researcher of this study intended to examine in this study. According to Jennfer Jalal (2008), transparency is any mechanism for adopting reforms for responsive governance that commonly implies the need to get the right of entry to important information. Governments that function in secrecy are greater liable to corruption than governments that function in greater openness. Transparency and the appropriate facts tend to do away with needless secrecy surrounding the choice-making manner in the government and thereby allow enhancing the quality of choice-making in public policy and administration (Litvack 1998). Taxpayers and employees of the tax office are responded their perception regarding transparency as follows

Table 10: There is an openness of the tax office on service (N=205)

	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	6	5.7	3.17	23	23	1.95	2.56
Disagree	36	34.3		67	67		
Undecided	7	6.7		4	4		
Agree	46	43.8		4	4		
Strongly agree	10	9.5		2	2		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 6(5.7%) of them strongly disagree while 36(34.3%) of tax office respondents disagreed, 7(6.7%) undecided and the others which are 46(43.8%) of the tax office employees agree and the rest 10(9.5%) of the participants strongly agree on the openness of the tax office service.

Regarding taxpayers response, the above table indicate 23(23%) of them strongly disagree while 67(67%) of tax office respondents disagreed, 4(4%) undecided and the others which are 4(4%) of the tax office employees agree and the rest 2(2%) strongly agree. The mean value of the tax office respondents and taxpayers were (3.17), and (1.95) respectively. The response of taxpayers and tax collector's mean value was 2.56 which are under the cut point 3.4 so their level of agreement is low.

Table 11: The tax office provides clear information for customers. (N=205)

	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	5	4.8	3.38	29	29	1.91	2.64
Disagree	33	31.4		63	63		
Undecided	5	4.8					
Agree	41	39		4	4		
Strongly agree	21	20		4	4		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 5(4.8%) of them strongly disagree while 33(31.4%) of tax office respondents disagreed, 5(4.8%) undecided and the others which are 41(39%) of the tax office employees agree and the rest 21(20%) of the participants strongly agree on the tax office providing clear information for customers. Regarding taxpayers the above table illustrate 29% of taxpayers responded strongly disagree while 63% of them disagreed, 4% of them agreed and the rest 4% of the taxpayers strongly agreed on the statement “the tax office provide clear information for customers”. The mean value of the tax office respondents was 3.38 which were close to a moderate level of agreement cut point 3.4. And the mean values of taxpayers were 1.9. The total mean value of respondents was 2.64 which is under the cut point of 3.4 and the result shows there is a low level of respondent agreement regarding the organization transparency.

Table 12: Updated information's are disseminated to customers (N=205)

	Employees			Taxpayers			Total
	F	(%)	Mean	F	(%)	Mean	Mean
Strongly disagree	5	4.8	3.32	29	29	1.9	2.55
Disagree	32	30.5		59	59		
Undecided	2	1		2	2		
Agree	56	53.3		6	6		
Strongly agree	10	9.5		4	4		
Total	105	100		100	100		

Source: Field survey, 2021

According to above table, 5(4.8%) of them strongly disagree while 32(30.5%) of tax office respondents disagreed, 2(1%) undecided and the others which are 56(53.3%) of the tax office employees agree and the rest 10(9.5%) of the participants strongly agree on updated information's are disseminated to customers. Regarding taxpayers the above table illustrate 29% of taxpayers responded strongly disagree while 59% of them disagreed, 2% taxpayers undecided while 6% of them agreed and the rest 4% of the taxpayers strongly agreed on the statement "updated information's are disseminated to customers."

The above table indicates that the majority of the tax office employees said updated information's are disseminated to customers. On the other hand majority of taxpayers disagree to the above statement. The tax office employees responses mean value was 3.32 and mean value of taxpayers was 1.9 for the same questions which fall under the cut point 3.4 that indicate the label of their agreement was low. The average means of the total number of participants was 2.55for the above statement. This is considering low level of agreement.

4.4.5. Responsiveness

The fifth classification (topic) under good governance principles is responsiveness which is another one of the dimensions of good governance which the researcher of this study intended to examine in this study. Responsiveness relies upon a huge capacity at the obligate an effect on residents have at the design, shipping, and evaluation of public offerings and the interplay of 3 principal factors, such as The social, cultural, and financial powers of the patron organization in query inside civil society its strength to mobilize sources and public challenge to guide its demands. Good governance calls for that the establishments and methods try and serve all stakeholders inefficient time frame. For this reason, each person who has the responsibility to an obligation to respond to the demand of customers (Goetz and Gaventa, 2001). Taxpayers, and employees of the tax office are responded their perception regarding responsiveness as follows

Table 13: Employees of the organization are known for their timely action toward customer’s questions (N=205)

	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	3	2.9	3.14	45	45	1.90	2.52
Disagree	39	37.1		39	39		
Undecided	8	7.6					
Agree	50	47.6		13	13		
Strongly agree	5	4.8		3	3		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 3(2.9%) of them strongly disagree while 39(37.1%) of tax office respondents disagreed, 8(7.6%) undecided and the others which are 50(47.6%) of the tax office employees agree and the rest 5(4.8%) of the participants strongly agree on employers of the organization are known for their timely action towards customers questions. Regarding taxpayers the above table illustrate 45% of taxpayers responded strongly disagree while 39% of them disagreed, 13% of them agreed and the rest 3% of the taxpayers strongly agreed on the statement “employers of the organization are known for their timely action towards customers questions.”

Majority of taxpayers disagree to “employers of the organization are known for their timely action towards customer’s questions.” The calculated mean of the tax office and taxpayers respondents were (3.14) and (1.90) respectively. The total mean value of respondent is 2.52 which are under the cut point of 3.4 and we can say respondent level of agreement is low.

Table 14: Regarding tax decisions complained the tax office employees give timely responses (N=205)

	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree			3.37	58	58	1.88	2.62
Disagree	35	33.3		19	19		
Undecided	6	5.7		3	3		
Agree	54	51.4		17	17		
Strongly agree	10	9.5		3	3		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 35(33.3%) of them disagree while 6(5.7%) of tax office respondents undecided, 54(51.4%) agreed and the others which are 10(9.5%) of the tax office employees strongly agree on regarding ax decisions complained the tax office employee give timely responses. Regarding taxpayers the above table illustrate that 58% of taxpayers responded strongly disagree while 19% of them disagreed, 3% of them undecided, 17% agreed and the rest 3% of the taxpayers strongly agreed on the statement “tax decisions complained the tax office employees give timely responses.” Majority of taxpayers disagree to “Regarding tax decisions complained the tax office employees give timely responses.” The calculated mean of the tax office and taxpayers respondents were (3.37) and (1.88) respectively. The total mean value of respondent is 2.62 which are under the cut point of 3.4 and we can say respondent level of agreement is low according to zaidatol and bagheri (2009) cut point 3.4.

4.4.6. Efficiency and Effectiveness

The sixth dimension designed and included in the data collection instrument was efficiency and effectiveness. Effectiveness and Efficiency is developed through the sustainable use of resources

to meet the needs of a society. Sustainability refers to both ensuring social investments carry through and natural resources are maintained for future generations. The result has been explained as follows.

Table 15: The members of the tax office deliver quality services for customers.

Participation Statement 1	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	3	2.9	2.89	22	22	2.03	2.46
Disagree	51	48.6		64	64		
Undecided	6	5.7		3	3		
Agree	45	42.9		11	11		
Strongly agree							
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 3(2.9%) of them strongly disagree while 51(48.6%) of tax office respondents disagreed, 6(5.7%) undecided and the others which are 45(42.9%) of the tax office employees agree on the members of the tax office delivers quality services for customers. Regarding taxpayers the above table illustrate 22% of taxpayers responded strongly disagree while 64% of them disagreed, 3% of the undecided and the rest 11% of the taxpayers agreed on the statement “members of the tax office delivers quality services for customers.” The calculated mean of the tax office and taxpayers respondents were (2.89) and (2.03) respectively. The total mean value of respondent is 2.46 which is under the cut point of 3.4 and we can say respondent level of agreement is low.

Table 16: The institution provides the overall service on time as per the service standard. (N=205)

	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree	4	3.8	2.80	25	25	2.17	2.48
Disagree	51	48.6		51	51		
Undecided	15	14.3		8	8		
Agree	32	30.5		14	14		
Strongly agree	3	2.9		2	2		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 4(3.8%) of them strongly disagree while 51(48.6%) of tax office respondents disagreed, 15(14.3%) undecided and the others which are 32(30.5%) of the tax office employees agree and the rest 3(2.9%) of the participants strongly agree on the institution providing the overall service on time a per the service standard. Regarding taxpayers the above table illustrate 25% of taxpayers responded strongly disagree while 51% of them disagreed, 8% of them undecided, 14% of them agreed and the rest 2% of the taxpayers strongly agreed on the statement “the institution provide the overall service on time as per the service standard.” The calculated mean of the tax office and taxpayers respondents were (2.80) and (2.17) respectively. The total mean value of respondent is 2.48 which is under the cut point of 3.4 and we can say respondent level of agreement is low.

As the above tables shows the statement read as follows “The institution provides the overall service on time as per the service standard” 55(52.4%). of the tax office, workers report disagreement, and 34(33.4%) agreed with the statement. On the other hand, 76(76%) customer respondents answered disagree with the second statement 16(16) of customer respondents agreed. The mean value of the tax officers and customers were (2.80) and (2.17) respectively. The mean value of both taxpayer and customer was 2.48 which indicate their level of agreement is very low.

4.4.7. Equity (Fairness)

The seventh element of the application of the good governance principle was equity (fairness). To examine the status of equality (fairness) practice of good governance in the tax office, statements were designed. Since governance structures aim to participate, they must promote equity. A society's well-being and improvement rely upon making sure that each one of the participants has a stake and the function in it and are not excluded from the mainstream activities. This calls for all organizations, however especially the maximum inclined organizations have possibilities to enhance the well-being of society. Taxpayers, and employees of the tax office are responded their perception regarding equality (fairness) as follows

Table 17: The tax office employees deliver service to customers fairly

Participation Statement 1	Employees			Taxpayers			Total Mean
	F	(%)	Mean	F	(%)	Mean	
Strongly disagree			3.60	19	19	2.77	3.18
Disagree	21	20		33	33		
Undecided	11	10.5		6	6		
Agree	62	59		36	36		
Strongly agree	11	10.5		6	6		
Total	105	100		100	100		

Source: Field survey, 2021

As can be seen in the above table, 21(20%) of them disagree while 11(10.5%) of tax office respondents undecided, 62(59%) agreed and the others which are 11(10.5%) of the tax office employees strongly agree on the tax office employers deliver services to customers fairly. Regarding taxpayers the above table illustrate 19% of taxpayers responded strongly disagree while 33% of them disagreed, 6% of them undecided, the others 36% of them agreed and the rest 6% of the taxpayers strongly agreed on the statement “the tax office employees deliver service to customers fairly.” The calculated mean of the tax office and taxpayers respondents were (3.60) and (2.77) respectively. The total mean value of respondent is 3.18 which is under the cut point of 3.4 and we can say respondent level of agreement is low.

According to the above table, 73(69.5%) of the tax office respondents reported agreement and 21 (20%) of the respondent's responses disagreed and the calculated mean of the Employees was (3.60) which is above the cut point and this indicates tax officers have a medium level of agreement to the first statement, the total respondent means the value of respondent is 3.185 which is under the cut point 3.4 and indicate a low level of agreement of the respondent.

Table 18: The organization provides an equitable opportunity for worker. (N=105)

Items	The office employees response										
	Measurement scales										
	Strongly disagree		Disagree		Undecided		Agree		Strongly agree		Total Mean
	F	%	F	%	F	%	F	%	F	%	
The organization provides an equitable opportunity for worker.	10	9	42	40	5	5	43	41	5	5	2.91

Source: Field survey, 2021

As the above table shows, 10(9.%) of tax officers respond strongly disagree and 42 (40%) Disagree, 5 (5%) said undecided and 43(41%) of employees respond agree the rest 5 (5%) respond strongly agree. The mean value of the total tax officer workers was 2.91 which is under the cut point of 3.4. Which means their level of agreement is low.

4.4.8. Rule of Law

The eighth element of the application of the good governance principle was rule of law. Governance does now no longer advocate arbitrary use of authority. Any type of governance to be effective needs to be supplemented through an honest felony framework. This ought to be supported through suitable enforcement equipment independent judiciary which introduces confidence in the people. The following two questions are developed only for tax office employees.

Table 19: Questions regarding rule of law (N=105)

no	Items	The office employees response											
		Measurement scales											
		Strongly disagree		Disagree		Undecided		Agree		Total F	Strongly agree		Total Mean
		F	%	F	%	F	%	F	%		F	%	
1	There is appropriate low enforcement	0	0	22	21	8	8	67	63	105	8	8	3.58
2	Based on evaluation there is quick correction action			40	38	10	10	53	50	105	2	2	3.16

Source: Field survey, 2021

According to the table, 22(21%) of tax officers respond disagree and 8(8%) said undecided, 76(63%) more than half of employees respond agree the rest 8 (8%) respond agree. The mean value of the total tax officer workers is 3.58 which is under the cut point of 3.4. Which means their level of agreement is low.

The above table indicate the second statement “Based on evaluation there is quick correction action” 40(38%) of the tax office respondents agreed, 10(10%) said undecided and 53(50%) of employees agree for the statement, and the rest 2(2%) of the tax office respondents replied disagree. The calculated mean of the tax office respondent is (3.16) which is under the cut point, and this indicates the tax officers agreement level is low. .

4.4.9 Practices and Challenges of Good Governance

The following six questions are developed only for tax office employees and the responses are shown as follows:

Table 20: Responses regarding practices and challenges of good governance (N=205)

Item	Statement	Tax officers		Rank
		Mean	SD	
1	The tax office has enough material resources to give better service to customers.	2.70	1.103	1
2	There is a good mechanism for handling customers' tax compliance properly.	2.70	1.119	2
3	The organization is transparent during, hiring and promoting employees.	3.29	.989	3
4	There is sufficient staff training regarding good governance.	3.35	1.003	4
5	There is a shortage of budget in the organization to achieve good governance practice.	3.61	1.197	5
6	Good governance-related meeting has a role to resolve good governance problems.	4.02	.971	6
Average of mean value		3.27		
Average standard deviation		1.06		

Source: Field survey, 2021

As indicated in table 4.16, the respondents' mean score was ranging from 2.70 to 4.02. The mean value of respondents for the first, second, third, and fourth items was 2.70, 2.70, 3.29, and 3.35 respectively and these indicate a low level of agreement for the above statements and the fifth item mean value was (3.61) and indicated a moderate level of agreement. The last item was stated as followed, "Good governance-related meeting has a role to resolve good governance problems" the mean value of respondents for this statement was (4.02) which is different from the above results and that indicates a high level of agreement of respondents for the statement. Considering the above table result we can say that there is a lack of, material resources, mechanisms handling customers' tax compliance, transparency during the hiring and promoting

employees, and sufficient staff training regarding good governance in the tax office. In regards to the fifth item, most respondents agreed and stated that we can say there is a shortage of budget in the tax office. Considering the respondent's result in a good governance-related meeting has a role to resolve good governance problems. The respondent's standard deviation is ranging from 1.00 to 1.49 which is around one.

The following ten questions are developed in different dimension of good governance practices and presented to respondents.

Table 21: Responses regarding good governance practices (N=205)

No	Statement	Taxpayers		Tax collectors		Average mean	Rank
		Mean	SD	Mean	SD		
1	When taxpayers need to close their business they can get quick service from the tax office.	3.03	1.156	1.83	1.22	2.43	2
2	Taxpayers can change their business address to another Sub-city easily.	3.15	1.223	2.17	1.10	2.66	4
3	The success of the tax office is measured by customer satisfaction feedback and comments	3.12	1.222	2.23	1.04	3.22	7
4	The tax office structure is designed appropriately to ensure good governance.	2.57	1.239	2.60	1.38	2.58	3
5	The tax office gives training for customers about good governance	3.66	.908	2.32	1.20	2.73	6
6	There is a complex and unstable tax system in the organization.	2.35	1.083	3.04	1.26	2.69	5
7	Taxpayers are doing their job freely without worrying the tax office may ask them annual tax more than their expectation.	2.82	1.063	1.83	1.22	2.32	1
8	Taxpayers should have a right to get good service even if they come on the last day of tax payment.	3.15	1.530	3.79	1.28	3.47	8
9	The success of the tax office is measured by its annual income	3.59	1.299	3.60	1.01	3.59.5	9
10	The period of tax payment settled by the tax office is convenient to taxpayers.	3.75	1.125	3.62	1.10	3.68	10
Average of mean		2.988					
Average standard deviation		1.182					

Source: Field survey, 2021

As indicated in table 4.16, the respondents' average mean score was ranging from 2.32 to 3.68. The mean value of respondents for 1-7 items was (2.43), (2.66), (3.22), (2.58), (2.73), (2.69) and (2.32) respectively. These indicate a low level of agreement for the above statements and

the average mean value of the last three-item 8, 9, and 10 was (3.47) (3.59) and (3.68) which indicate a moderate level of agreement, Considering the above table result item 1-7 we can say there is lack of taxpayers certainty of the annual payment and quick service when taxpayers need to close or change their business address. The above table item 5 indicates the different results from taxpayers and tax office respondents most taxpayers agree to the following statement “The tax office gives training for customers about good governance”. On the other hand, most taxpayers disagree with the statements.

Table 4.15 item 5 statement was “Customers do not have good knowledge regarding tax rules and regulations” and tax officers responded agree to the statement. After triangulating both statements we can say there is a lack of training for customers about good governance from the tax office. The structure of the tax office did not design appropriate means of ensuring good governance. There is also a complex and unstable tax system in the organization. The success of the tax office was measured by the annual income of the branch office but not by customer satisfaction, feedback, and comments. Taxpayers have a right to get good service even if they come on the last day of tax payment, but table 4.15 item one indicated most respondents agree with the statement “Good customer service is not provided to last minutes taxpayers” this means the period of tax payment settled by the tax office is convenient to taxpayers but the tax office could not satisfy the customers need or assure good service for last minutes comers. The respondent’s standard deviation is ranging from 1.00 to 1.49 and the average standard deviation is 1.182 which is around one.

Table 22: Responses regarding challenges of good governance practice (N=205)

Item	Statement	Taxpayers		Tax collectors		Average mean	Rank
		Mean	SD	Mean	SD		
1	Good customer service is not provided to last minutes taxpayers.	4.05	1.243	3.88	1.10	3.96	6
2	There is internet connection problem, which is affecting customer's service.	3.70	1.20	3.73	1.40	3.71	5
3	Reforms related to the tax collection process have a negative impact on good service delivery.	3.69	1.003	3.22	1.49	3.45	2
4	The tax office employees do not take responsibility for their work	3.35	1.083	3.7	1.40	3.52	3
5	Customers do not have good knowledge regarding tax rules and regulations	3.50	1.257	3.64	1.47	3.57	4
6	Tax officers do not have good knowledge regarding tax rules and regulations.	2.70	1.039	2.96	1.14	2.83	1
Average of mean value		3.50					
Average standard deviation		1.23					

Source: Field survey, 2021

As indicated in table 4.15, the respondents' average mean score was ranging from 2.83 to 4.19. As the cut point of Zaidatol and Bagheri (2009) showed that the mean below 3.40 was low. On the other hand, the average mean above 3.39 to 3.79 indicates moderate and more than 3.80 refer to a high level of agreement. As we can see from the above table only item 6 was below 3.40. It denoted that respondents tended to agree with the issues raised in the item. The lowest mean (2.82) was for the statement “Tax officers do not have good knowledge regarding tax rules and regulations”. Table 4.15 items shows the respondent’s average mean value of item 2, 3, 4 and 5 between 3.45 to 3.71, which indicate their level of agreement was moderate for that negatively developed statement.

The rank by the mean portrayed that item number 6 was ranked lower by the respondents and item numbers 3,4,5 and 2 were ranked moderate and only item number 1 which has (3.96 average mean value) was ranked high. Thus the respondents level of agreement were moderate and high for most statements and it is possible to say, the tax office would not be able to give good service, even if customers come in as scheduled, due to reasons such as the organization service being affected by internet connection, the tax office reforms regarding tax collection have a negative impact on good service delivery, the tax officers not taking accountability for the work they are assigned to and show irritability and customers lack knowledge regarding tax rules and regulations. The respondent's standard deviation is ranging from 1.00 to 1.49 which is around one.

Table 23: Statically result of all elements of good governance and challenges mean value.

	Total Mean	S.D	Rank
Responsiveness	2.5902	1.23883	3
Effectiveness efficacy	2.4646	.74197	2
Equity	2.9447	.83378	6
Rule and regulation	2.9976	.92818	7
Participation	2.6130	1.17474	5
Consensus	2.2878	1.0155	1
Accountability	2.9398	.66761	8
Transparency	2.5854	.89639	4
Challenges	3.2627	.66899	9
Grand Total Mean & S.D	2.8769	.57326	

Source: output of SPSS version 23

Based on the above table statically result of all elements of good governance and challenges the mean value of consensus, effectiveness efficacy and responsiveness are ranked 1,2,3 respectively and transparency, participation and equity are ranked 4,5,and 6 respectively and the rest rule and regulation accountability and challenges are ranked 7,8, and 9 as orders. The result indicates that the organization has fewer problems on challenges, accountability and rule and regulations practice.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The main purpose of this study was to examine practices and challenges of good governance in Kolfe Keranio Sub-city taxpayer's branch office, Institution of Ethiopian Revenue Custom Authority located in Addis Ababa. More specifically the study had designed to answer the following research questions:

- To examine the perception of category A taxpayers concerning good governance practices in Kolfe Keranio tax administration.
- To analyze, to what extent Kolfe Keranio Sub-city tax office attempts to maintain good governance implementation.
- To explore the major challenges of implementing good governance practice in Kolfe Keranio Sub-city tax administration.

To achieve the objective of the study data was gathered through a questionnaire from 205 respondents of tax office employees and taxpayers. The questionnaire was focused on the practices and challenges of good governance in Kolfe Keranio Sub-city taxpayer's branch office. The major findings of the study were briefly summarized as follows:-

5.2. Summary of Finding

The result of this study indicates the perception of category A taxpayers and tax officers concerning good governance practices and challenges in Kolfe Keranio tax administration,

5.3. Summary of Finding of Tax Office Employees

The result of this study indicates, the perception of tax office employees concerning good governance practices and challenges in Kolfe Keranio tax administration,

- The tax office employee's response shows there is customer participation in the formulation of policies and programs before implementation and the solving process of tax collection problems.

- The finding shows regarding accountability, most employees reacted positively; Kolfe Keranio's Sub-city tax office workers are accountable for their actions.
- The result of collected data indicated that employees of the organization are less responsive on taking timely action toward customer's suggestions, interests, and complaints regarding tax decisions.
- Regarding efficiency and effectiveness, the tax office performance is very low, the study result indicated the majority of the tax office employee agreed that the members of the tax office could not deliver quick services for customers and the institution did not provide the services as per the service standard
- The result of collected data indicated that employees of the organization are less responsive on taking timely action toward customer's suggestions, interests, and complaints regarding tax decisions.
- Regarding efficiency and effectiveness, the tax office performance is very low, the study result indicated the majority of the tax office employee agreed that the members of the tax office could not deliver quick services for customers and the institution did not provide the services as per the service standard
- The other dimension of the application of the good governance principle was equity (fairness). Regarding equity tax office employees shows the office delivery service to customers fairly.
- The finding of this study revealed that more than half of employees of the tax office respondents agree there is appropriate low enforcement in the organization
- Finding of the study shows half of tax office employees agree there is no quick correction action based on periodic monitoring and evaluation.
- Participant's response regarding challenges and practices of good governance finding of the study shows that material resources are not enough to give better service to customers. There is a weak mechanism for handling customers' tax compliance and lack of sufficient staff training regarding good governance additionally most tax office workers mentioned the organization is not transparent during, hiring and promoting an employee. On the other hand, the study finding showed good governance-related meeting has a role to resolve good governance problems, and this idea supported by the majority of tax office workers also scored the high level of agreement by respondents.

- The study's findings showed some challenges of good governance implementation as followed, good customer service is not provided to last minutes taxpayers, internet connection problems affect the process of taxation, irresponsibility of the employees in doing their job, and customers lack good knowledge regarding tax rules and regulations. Additionally, reforms related to the tax collection process have some negative impacts on good service delivery.

5.4. Summary of Finding of Taxpayers

The result of this study indicates, the perception of tax office employees concerning good governance practices and challenges in Kolfe Keranio tax administration,

- Taxpayer's response shows there is low participation of customers in the formulation of policies and programs before implementation also poor involvement to solve the process of tax collection problems.
- Customers and employees of the tax office response showed the decision related to the tax collection process and the development of organizational policies and strategies are based on the organization's interest
- Result of tax office workers shows there is nepotism and embezzlement in the tax office.
- The finding shows of taxpayers result shows there is a lack of openness on service delivery and clear and updated information for customers in the tax office, the result indicates there is a low level of transparency in the tax office.
- Regarding efficiency and effectiveness, the tax office performance is very low taxpayers result shows that the members of the tax office could not deliver quick services for customers and the institution did not provide the services as per the service standard.
- The other dimension of the application of the good governance principle was equity (fairness). Regarding equity half of taxpayers, respondents shows there is a lack of fairness in service delivery in the tax office.
- The finding of this study revealed that more than half of taxpayers respondents agree there is appropriate low enforcement in the organization
- Finding of the study shows half of taxpayers agree there is no quick correction action based on periodic monitoring and evaluation.

- Finding of the study shows when taxpayers need to close or change their business address to another Sub-city they could not get quick service from the tax office. According to the majority of the tax office and taxpayer respondents, the success of the tax office measured by its annual income instead of customer satisfaction feedback and comments also the tax office structure is not designed appropriately to ensure good governance, and the office did not give training for customers about good governance. Finding of the study shows there is a complex and unstable tax system in the organization Taxpayers are in a constant state of anxiousness fearing that the tax office may ask them for annual tax more than their income.
- Most taxpayers responded that the period of tax payment settled by the tax office is not convenient also they have a right to get good service even if they come on the last day of tax payment but tax office employees did not agree with them.

5.5. Conclusion

In this section, based on the summary of findings the following conclusions were drawn.. From those eight indicators used in the study, some of the good governance elements were found effective and some others indicators were ineffective. Therefore in order to avoid generalization by simply using indicators for the conclusion, the study has drawn its conclusion focusing on indicators and sub-indicators side to side. The researcher concludes the findings based Zaidation and Bagheri (2009) cut points and generalized according to study participant. In addition, in the conclusions and recommendations focus has been given to the weak side of the tax office regarding good governance practices and challenges.

- Based on the research finding, taxpayer respondent proved that clear and updated information is not transmitted. There is low participation of customers in the process of tax policy and program formulation, it means the participation of customers is poor. Moreover, concerning customer participation, lack of procedure allows customers to be a participant in the process of formulation of laws, regulation, and preparation of the policy.
- According to the findings, there is a lack of mutual understanding and a lack of consensus building in parties, the tax office and taxpayers to implement good governance properly. The tax office policies and strategies are not the results of the best interest of taxpayers.

- Regarding transparency, the study indicates that the tax office is not providing clear and updated information for customers and also there is a lack of openness overall service, according to the finding the tax office is not transparent.
- Customers who complained regarding tax decisions did not get timely responses from the tax office additionally the tax office did not take timely action toward customer's suggestions and questions, which implies a lack of responsiveness in the tax office.
- Concerning effectiveness and efficiency, the tax office does not deliver quality services to the customers. The finding shows taxpayers are not satisfied with the tax office service. As it has been responded, the executed services have not been delivered as per standards in the tax office. Generally finding of the study indicated that there is a lack of effectiveness and efficiency on service delivery for customers in the tax office
- Concerning equity (fairness) the finding indicates that the service which is delivered to customers is not free from bias and the tax office did not provide an equitable opportunity and promotion to the tax office branch worker employees did not deliver service to customers fairly.
- From the assessment, it is understood that most branch customers lack awareness of the rules and regulations of tax administration. In the Sub-city tax office, there are poor organization, participation, consensus, responsiveness, and transparency.
- In addition to this the following Challenges and problems Good governance is found in the study: internet connection problem, affecting the quality of service to customers. Customers do not have good knowledge regarding tax rules and regulations.
- The overall practices of good governance in the kolfe keranio tax office have not been found perfectly effective or failed in any of the eight good governance elements used in this study. However, poor achievements are observed on some parts of the tax collection problem that greatly affects the overall performance of the institutions and leads them to score weak institutional achievements.
- The above conclusion implies that most elements of good governance are not given to attention by the Sub-city tax office or administration that may be caused by the absence of commitment, lack of inputs

- For establishing and exercising good governance properly. However, most rates of performance of good governance elements are low and moderate-level which should be improved in the future.

5.6. Recommendations

As it has been observed through questionnaires findings and conclusion of the research, the following points are forwarded as a possible recommendation to mitigate the problems and for the enhancement of good governance practices and challenges.

- The tax office should make the tax law and tax collection procedures, clear, simple, understandable, transparent, and easy to use on the administrative system.
- The tax office should create greater transparency and accountability in the tax office which will provide positive linkages in good governance.
- The tax office managers have to report this kind of study results for head office and concerned bodies to up with a better policy regarding participation and consensus.
- The tax office has to equip the office with enough material and equipment as well as empower and upgrade the skills of employees in order to improve the effectiveness of revenue generation by strategically simplifying the revenue generation mechanism.
- The tax office has to strengthen the customer's partnership for quality service in better access by providing training for customers about taxation.
- Rearrange the tax collecting schedule because the one that is currently being enforced isn't effective, for instance in terms of alphabetical order or using their tin number for schedule or giving order considering the amount of payment.
- The tax office should give (spread) updated information to customers.
- Moreover, the management always worries about the report or annual income of the tax office instead of customer satisfaction or assuring good governance practices, therefore they have to initiate the implementation of good governance in the tax office.
- Improving good governance and the implementation process in the tax office will have a positive impact on the institution's annual income so managers of the tax office have to work hard for the better achievement of good governance practices.

- Since the current condition of good governance in the tax office is not agreeable, the leaders who have been on the position of the management have to identify the major challenges of good governance in the tax office in association with customers and provide continuous training regarding principles of good governance to the employees and taxpayers to solve those challenges of good governance.

5.6.1. Recommendation for Further Research

First, there is limited research conducted on practice and challenges of good governance in Ethiopia, on the different public institutions, second, this study used eight elements of good governance but the questionnaires which are developed to achieve this study were not the only measurement to conclude whether the elements are practiced or not so further study need to conduct with different dimension. Third, the recommendation forwarded in this study is, it is necessary to conduct further research in different organizations to broaden research in various contexts.

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ANNEXES

Annex 1

Addis Ababa University
College of Business and Economics

Department of Public Administration and Development Management

Master's in Public Management and Policy

Questionnaire to be filled by Staff Member of Kolfe Keranio Sub-city in Revenue Administration.

Dear respondent

This questionnaire is designed to request information for purely academic purposes. This is to enable the researcher, a graduate program student at Addis Ababa University Department of Public Administration and Development Management to complete his master's thesis on the topic of practices and challenges of good governance in revenue Administration: in the case of category A taxpayers in Kolfe Keranio Sub-city Addis Ababa Ethiopia. I would like to thank you in advance for your co-operation and for your generous time, honest and prompt responses. The data you provide is believed to have a great value for the success of this research. I confirm you that all data will be used for academic purpose.

NOTICE: No need of writing your name. Kindly put a (√) mark with the option that reflects your level of agreement with the given statement and some discussions for open-ended questions. If you have any inquiries, please do not hesitate to contact me by Tel; 0911221518 or e-mail; Johnsonseifu19@gmail.com. Thank you in advance for your honest co-operation!!

PART I: Demographic of Respondent

1. Sex: A. Male B. Female

2. Age: 18-25 26-35 36-45 46-55 56

3. Educational Level:

A. Certificate B. Diploma C. First Degree D. MA/SC PhD

5. Work Experience A. <1 year B. 1-5 years C. 5-10 years D. 11 and above years

PART II: Please put (√) your level of opinion for each given statements Please give your response to the statements below regarding Participation/ inclusiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is an involvement of customers and other concerned bodies in the process of formulating rules and regulations of the tax office.					
There is active participation of customers and other concerned bodies to solve the process of tax collection problems.					
There is active participation of customers and other concerned bodies in the formulation of policies and programs before implementation.					

Please give your response to the statements below regarding consensus building

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The decision related to the tax collection process is based on the consensus of both parties.					
The organizational policies and strategies are the result of the best interest of taxpayers.					

Please give your response to the statements below regarding accountability

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
Kolfe Keranio's Sub-city category A tax collectors and service providers are collectively accountable for their actions.					
When there is an unethical practice in the process of tax collection, there is a way to expose the concerned body.					
The tax office has clear internal rules to regulate workers.					
When the tax office workers violated the rule and regulations of the organization, the concerned body imposes a sanction quickly.					
There is no nepotism, unethical practice, and embezzlement in the tax office.					

Please give your response to the statements below regarding transparency

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The tax office provides clear information for customers.					
Updated information's are disseminating to customers when the tax office makes the change of service delivery and systems.					
The tax office's information is accessible to the concerned people.					
There is an openness of the tax office on service delivery.					
Taxpayers are doing their job freely without worrying the tax office may ask them annual tax more than their expectation.					

Please give your response to the statements below regarding responsiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
Employees of the organization are known for their timely action toward customers suggestions and interests					
When taxpayers have complained regarding tax decisions the tax office workers give timely responses.					

Please give your response to the statements below regarding efficiency and effectiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is an adequate number of competent personnel at the tax office.					
The members of the tax office and other staffs deliver quick services for customers.					
The institution provides the overall service on time as per the service standard.					
The organization hires skilled officers.					

Please give your response to the statements below regarding equity

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The organization imposes equitable tax amounts for all taxpayers.					
The tax office employees deliver service to customers fairly					
The organization provides an equitable opportunity for promotion for workers.					

Please give your response to the statements below regarding rules and regulation

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is appropriate law enforcement at the organization.					
Based on periodic monitoring and evaluation system, there is a quick correction action in the organization					
When the tax office workers committed mistakes during the tax collection process, there is a quick correction method rule in the organization.					

Please give your response to the statements below regarding challenges

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The organization is transparent during the hiring and promoting employees					
There is internet connection problem, which is affecting customers service.					
There is a shortage of budget in the organization to achieve good governance practice.					
Good customer service is not provided to last minutes taxpayers.					
Customers have good knowledge regarding tax rules and regulations?					
Tax officers have good knowledge regarding tax rules and regulations.					
The tax office has enough material resources to give better service to customers.					
There is a complex and unstable tax system in the organization.					
Reforms related to the tax collection process have an impact on good service delivery.					

Part 3 these questions are only for service giver/tax collector

Please give your response to the statements below regarding good governance practices

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is sufficient staff training regarding good governance.					
Effective realization of good governance is used to providing good service delivery.					
Good governance-related meeting has a role to resolve good governance problems.					
When taxpayers need to close their business they can get quick service from the tax office.					
Taxpayers can change their business address to another Sub-city easily.					
The success of the tax office is measured by its annual income					
The success of the tax office is measured by customer satisfaction feedback and comments.					
Taxpayers should have a right to get good service even if they come the last day of tax payment.					
There is over crowdedness in the tax office because of shortage of manpower/officers.					
The tax office structure and processes are designed appropriately to ensure good governance.					
The tax office gives training for customers about good governance.					
The period of tax payment settled by the tax office is convenient to taxpayers.					
There is a good mechanism for handling customers' tax compliance properly.					

Thank you.

Annex 2

Addis Ababa University
College of Business and Economics

Department of Public Administration and Development Management

Masters in Public Management and Policy

Questionnaire to be filled by taxpayers of Kolfe Keranio Sub-city in Revenue Administration.

Dear respondent

This questionnaire is designed to request information for purely academic purposes. This is to enable the researcher, a graduate program student at Addis Ababa University Department of Public Administration and Development Management to complete his master's thesis on the topic of practices and challenges of good governance in revenue Administration: in the case of category A taxpayers in Kolfe Keranio Sub-city Addis Ababa Ethiopia. I would like to thank you in advance for your co-operation and for your generous time, honest and prompt responses. The data you provide is believed to have a great value for the success of this research. I confirm you that all data will be used for academic purpose.

NOTICE: No need of writing your name. Kindly put a (√) mark with the option that reflects your level of agreement with the given statement and some discussions for open-ended questions. If you have any inquiries, please do not hesitate to contact me by Tel; 0911221518 or e-mail; Johnsonseifu19@gmail.com. Thank you in advance for your honest co-operation!!

PART I: Demographic of Respondent

1. Sex: A. Male B. Female

2. Age: 18-25 26-35 36-45 46-55 above 56

3. Educational Level:

A. Certificate B. Diploma C. First Degree D. MA/SC E. PhD

PART II: Please put (√) your level of opinion for each given statement

Please give your response to the statements below regarding Participation/ inclusiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is an involvement of customers and other concerned bodies in the process of formulating rules and regulations of the tax office.					
There is active participation of customers and other concerned bodies to solve the process of tax collection problems.					
There is active participation of customers and other concerned bodies in the formulation of policies and programs before implementation.					

Please give your response to the statements below regarding consensus building

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The decision related to the tax collection process is based on the consensus of both parties.					
The organizational policies and strategies are the result of the best interest of taxpayers.					

Please give your response to the statements below regarding accountability

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
Kolfe Keranio's Sub-city category A tax collectors and service providers are collectively accountable for their actions.					
When there is unethical practice in the process of tax collection, there is a way to expose for the concerned body.					
There is no nepotism, unethical practice and embezzlement in the tax office.					

Please give your response to the statements below regarding transparency

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The tax office provides clear information for customers.					
Updated information are disseminate for customers when the tax office makes the change of service delivery and systems.					
The tax office's information is accessible to the concerned people.					
There is an openness of the tax office on service delivery.					
Taxpayers are doing their job freely without worrying the tax office may ask them annual tax more than their expectation.					

Please give your response to the statements below regarding responsiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
Employees of the organization are known for their timely action toward customers suggestions and interests					
When taxpayers have complained regarding tax decisions the tax office workers give timely responses.					

Please give your response to the statements below regarding efficiency and effectiveness

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There are an adequate number of competent personnel at the tax office.					
The members of the tax office and other staffs deliver quick services for customers.					
The institution provides the overall service on time as per the service standard.					

Please give your response to the statements below regarding equity

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The organization imposes equitable tax amounts for all taxpayers.					
The tax office employees deliver service to customers fairly					

Please give your response to the statements below regarding rules and regulation

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
There is appropriate low enforcement at the organization..					
Based on periodic monitoring and evaluation system, there is a quick correction action in the organization					
When the tax office workers committed mistakes during tax collection process, there is a quick correction method rule in the organization.					

Please give your response to the statements below regarding challenges

Statements	Strongly disagree	Disagree	Undecided	Agree	Strongly Agree
The tax office gives training for customers about good governance.					
Good customer service is not provided to last minutes taxpayers.					
The period of tax payment settled by the tax office is convenience to taxpayers.					
Customers have good knowledge regarding tax rules and regulations?					
Tax officers have good knowledge regarding tax rules and regulations.					
Reforms related to the tax collection process have an impact on good service delivery.					

There is internet connection problem, which is affecting customer's service.					
Taxpayers can change their business address to another Sub-city easily.					
The success of the tax office is measured by its annual income					
The success of the tax office is measured by customer satisfaction feedback and comments.					
Taxpayers should have a right to get good service even if they come the last day of tax payment.					
The tax office structure and processes are designed appropriately to ensure good governance.					
When taxpayers need to close their business they can get quick service from the tax office.					
There is a good mechanism for handling customers' tax compliance properly.					

Thank you.

Annex 3

**አዲስ አበባ ዩኒቨርሲቲ
የቢዝነስ እና ኢኮኖሚክስ ኮሌጅ
የሕዝብ አስተዳደር ልማት አመራር ትምህርት ክፍል
በሕዝብ አስተዳደር እና ፖሊሲ ማስተርስ ጥናት**

በኮልሬ ቀራንዮ ክ/ከተማ አካላት ግብር ከፋዮች ቅርንጫፍ ጽ/ቤት ሠራተኞች የሚሞላ መጠየቅ ውድ የቃለ መጠየቅ ተሳታፊዎች

ይህ መጠየቅ ለትምህርት ዓላማ የመረጃ ግብዓትን እንዲያስገኝ ተብሎ የተነደፈ መሆኑን ይታወቅ። ይህን ጥናት የሚያደርገው ተማሪ በአዲስ አበባ ዩኒቨርሲቲ የሕዝብ አስተዳደር ልማት አመራር ትምህርት ክፍል የሁለተኛ ዲግሪ ተማሪ ሲሆን ጥናቱም የመመሪያ ጽሑፍ ማሟያ ነው። የጥናቱ ዋና ሃሳብ በመንግስት የግብር አስተዳደር ላይ የመልካም አስተዳደር ትግበራዎች እና ተግዳሮቶችን ለይቶ ለማወቅ የተዘጋጀ ሲሆን ጥናቱ የሚካሄደው በኢትዮጵያ፣ አዲስ አበባ፣ ኮ/ቀራንዮ ክ/ከተማ አካላት ግብር ከፋዮች ጽ/ቤት በደረጃ “ሀ” ግብር ከፋዮች እና ግብር ሰብሳቢ ሠራተኞች ላይ የሚደረግ ሲሆን ለዚህ ጥናት መጠየቅ በታማኝነት እና በበጎ ፈቃድኝነት ላይ ተመስርተው ለሚሰጡት ምላሽ ከወዲሁ ለማመስገን እወዳለሁ።

እርስዎ ለጥያቄዎቹ የሚሰጡት ምላሾች ለዚህ ጥናታዊ ጽሑፍ ውጤታማነት ወሳኝ መሆናቸውን እያሳወቅኩኝ ይህ ቃለ መጠየቅ ለትምህርታዊ ግብዓቶች ካልሆነ በስተቀር ዳታዎቹ በምንም ዓይነት መልኩ ለሌላ ተግባር ላይ እንደማይውሉ አረጋግጣለሁ።

ማሳሰቢያ:-

- ስምዎን መፃፍ አያስፈልግም።
- ማናቸውንም ዓይነት ጥያቄ ካለዎት እባክዎ በዚህ ኢ-ሜይል ያግኙኝ ስልክ ቁ. 09 11 22 15 18 ወይም ኢ-ሜይል:- Johnsonseifu19@gmail.com

ስለ ትብብርዎ ከወዲሁ ምስጋናዬ የላቀ ነው!!

ክፍል 1:- የምላሽ ሰጪዎች ግላዊ መረጃ (✓) (እባክዎ በመልሱ ላይ የራይት ምልክት ያድርጉ ወይም በክፍት ቦታው ላይ ተገቢውን መልስ ያስቀምጡ)

1. ያታ: ሀ. ወንድ ለ. ሴት
2. ዕድሜ: 18-25 26-35 36-45 46-55 55 በላይ
3. የትምህርት ደረጃ:
 - ሀ. ስርተፊኬት ለ. ዲፕሎማ ሐ. የመጀመሪያ ዲግሪ
 - መ. ማስተርስ ዲግሪ ሠ. ዶክተሬት
4. እባክዎ በመ/ቤት ውስጥ ያለዎትን የሙያ ድርሻ ይንገሩን _____

5. የሥራ ልምድ

ሀ. ከ1 ዓመት በታች ለ. ከ1 – 5 ዓመት ሐ. ከ5 -10 ዓመት መ. ከ11 እና በላይ

ክፍል 2:- እባክዎ ይህንን (✓) ምልክት ከታች ለተዘረዘሩት መግለጫዎች የእርስዎን ሃሳብ የሚገልፀውን ምርጫዎን ያመለክቱ

እባክዎ ስለ ግብር ሰብሳቢ መ/ቤቱ አሳታፊነት በተመለከተ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ሕግ እና ደንብ በሚዘጋጅበት ወቅት የደንበኞች እና ሌሎች የሚመለከታቸውን አካላት ተሳትፎ አለ::					
በግብር አሰባሰብ ሂደት ላይ ያሉትን ችግሮች ለመፍታት የደንበኞች እና ሌሎች የሚመለከታቸው አካላት ተሳትፎ አለ::					
የግብር ሰብሳቢው መ/ቤቱ ፖሊሲ እና ፕሮግራሞችን በተመለከተ ተግባራዊ ከመደረጋቸው በፊት ደንበኞችና ሌሎች የሚመለከታቸው አካላት ተሳትፎ ያደርጋሉ::					

እባክዎ ስለ ግብር ሰብሳቢ መ/ቤቱ በጋራ ስምምነት ላይ መስራት ላይ ያላቸው ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
ግብር አሰባሰብ ሂደቱ የሚመለከቱ ውሳኔዎች የግብር ከፋዮቹ ፍላጎት እና ፍቃደኝነት ላይ የተመሰረተ ነው::					
የግብር ሰብሳቢ መ/ቤቱ ፖሊሲዎች እና ስትራቴጂዎች የግብር ከፋዮንና ሰብሳቢው ፍላጎት ላይ የተመሰረተ ነው ::					

እባክዎ ተጠያቂነት በተመለከተ ያለዎት ምላሽ ያመላክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
የኮልጌ ቀራንዮ ከ/ከተማ ደረጃ “ሀ” ግብር ሰብሳቢዎች እና አገልግሎት ሰጪዎች ቢጋራ ለሚሰሩት ሥራ ኃላፊነት ይወስዳሉ።					
በግብር ሰብሳቢ መ/ቤቱ ተገቢ ያልሆነ ድርጊት በግብር አሰባሰብ ስርዓት ላይ ሲታይ ለሚመለከተው አካል ማጋለጫ መንገድ አለ።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞችን የሚቆጣጠርበት ግልጽ የሆነ ውስጣዊ መቆጣጠሪያ ደንቦች አሉት።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች የመ/ቤቱን አሰራር ሕግ ከጣሱ በሚመለከተው አካል ጉዳያቸው በፍጥነት ታይቶ የቅጣት ውሳኔ ይሰጣቸዋል ።					
በግብር ሰብሳቢ መ/ቤቱ ሠራተኞች ላይ የስነ ምግባር ብልሹነት እና መድሎ ይታያል።					

እባክዎ ግልጽነት በተመለከተ ያለዎት ምላሽ ያመላክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ግልጽ የሆኑ መረጃዎች ለደንበኞቹ ያስተላልፋል/ያሳውቃል					
በማንኛውም የግብር አሰባሰብ ዘዴዎች ላይ ወቅታዊ ለውጦች ሲደረጉ የግብር ሰብሳቢ መ/ቤቱ መረጃውን ለደንበኞች በወቅቱ ያስተላልፋል/ያሳውቃል።					
የግብር ሰብሳቢ መ/ቤቱን መረጃዎች ግብር ከፋዩ ወይም የሚመለከተው አካል በፈለገው ጊዜ በቀላሉ ያገኛቸዋል።					
የግብር ሰብሳቢ መ/ቤቱ አሰራሩ ላይ ግልፅነት አለው።					
ግብር ከፋዮች ዓመታዊ የግብር እዳችን ካሰብነው በላይ ይመጣብናል ብለው በስጋት ነው ስራቸውን የሚሰሩት ።					

እባክዎ ስለ ምላሽ ሰጪነት /ኃላፊነት መስማት /ፈቃደኝነት ያለዎት አስተያየት ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ሰራተኞች የግብር ከፋዩን አስተያየትና ፍላጎት በመቀበል አፋጣኝ ምላሽ/እርምጃ ይወስዳሉ።					
ግብር ከፋዮች በግብር ክፍያ/ትመና ላይ ቅሬታ ሲኖራቸው በፍጥነት ምላሽ ያገኛሉ።					

እባክዎ የግብር ሰብሳቢ መ/ቤቱ አገልግሎት ብቃት እና ውጤታማነት ላይ ያለዎትን ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
በግብር ሰብሳቢ መ/ቤቱ ውስጥ ቁጥራቸው በቂ የሆኑ ሠራተኞች አሉ።					
የግብር ሰብሳቢ መ/ቤቱ ሰራተኞች ቀልጣፋ አገልግሎት ለግብር ከፋዩ ይሰጣሉ።					
የግብር ሰብሳቢ መ/ቤቱ በማስታወቂያ ሰሌዳ ላይ በሚያስቀምጠው የሰዓት ገደብ መሠረት አገልግሎቱን ለግብር ከፋዩ በሰዓቱ ይፈፀማል።					
የግብር ሰብሳቢ መ/ቤቱ ብቃት ያላቸውን ሠራተኞች ይቀጥራል።					

እባክዎ ተገቢነት/እኩሌታ ላይ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
ግብር ሰብሳቢ መ/ቤቱ ሁሉም ግብር ከፋዮች በገቢ ደረጃቸው ልክ የግብር ክፍያ እንዲፈጽሙ ያደርጋል።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች ያለ ምንም አድሎአዊነት ግብር ከፋዩን ያገለግላሉ።					
የግብር ሰብሳቢ መ/ቤቱ ለሰራተኞች እንደሚገባቸው መጠን የእድገት እድል ይሰጣቸዋል።					

እባክዎ በሕግ እና ደንቦች ዙሪያ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
በግብር ሰብሳቢ መ/ቤቱ ውስጥ ሕግና ደንቦች በተገቢ ሁኔታ ተፈጻሚ ናቸው።					
በግብር ከፋዩ መ/ቤት ውስጥ ወቅታዊ ግምገማ ላይ የተመሰረተ ሕጉን ያማለክ አፋጣኝ ማስተካከያዎችን ይወስዳሉ።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች በግብር ሰብሳቢ ወቅት ቢሳሉ መ/ቤቱ አፋጣኝ የሚረጋገጥ ተግባር የሚያከናውንበት ሕግና ደንቦች አሉት ።					

እባክዎ በመልካም አስተዳደር ዙሪያ በሚገጥሙ ተግዳሮቶች ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞችን በመቅጠርና እድገቶቻቸውን የመስጠት አሰራር ላይ ግልፅ ነው።					
በግብር ሰብሳቢ መ/ቤቱ ውስጥ ደንበኞችን በተገቢ ሁኔታ ለማስተናገድ የኢንተርኔት አገልግሎት መቆራረጥ በግብር አሰባሰቡ ላይ ክፍተት ፈጥሯል።					
የግብር ሰብሳቢ መ/ቤቱ ብቃት ያላቸውን ሠራተኞችን ይቀጥራል።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች በመ/ቤቱ ልምድ ካገኙ በኋላ መ/ቤቱን ለቀው ይሄዳሉ።					
የግብር ሰብሳቢ መ/ቤቱ መልካም አስተዳደርን ለመተግበር የበጀት እጥረት አለበት።					
ግብር ከፋዮች ዓመታዊ እና ወርሃዊ የግብር ክፍያዎቻቸውን በመጨረሻ ቀናቶች ውስጥ በሚከፍሉ ጊዜ ፈጣን አገልግሎት ለመስጠት ያስቸግራል።					
ግብር ከፋዮች የግብር አከፋፈል ሕግ እና ደንቦች ላይ አነስተኛ እውቀት አላቸው።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞቹ የግብር አሰባሰብ ሕግ እና ደንቦች ላይ ያላቸው እውቀት አነስተኛ ነው።					
የግብር ሰብሳቢ መ/ቤቱ በቂ የሆኑ የሠለጠነ የሰው ኃይል አለው።					
የግብር ሰብሳቢ መ/ቤቱ ለደንበኞች የተሻለ አገልግሎት መስጠት የሚያስችለው በቂ የሆኑ የመሳሪያ አቅርቦቶች አሉት።					
በክፍለ ከተማው ውስጥ በሕገ ወጥ መንገድ ንግድ የሚያካሂዱ ግለሰቦችን ወደ ህጋዊነት የማምጣት ችግር በግብር ሰብሳቢ መ/ቤቱ በኩል ይታያል።					

የግብር ሰብሳቢ መ/ቤቱ በጣም ውስብስብ እና ግልጽነት የጎደለው የግብር አሰባሰብ ሂደት አለው።					
በየጊዜው በግብር አሰባሰብ ላይ የሚደረጉ ለውጦች በግብር አሰባሰቡ ሂደት ላይ የሚፈጥሯቸው ተግዳሮቶች አሉ።					

እባክዎ በመልካም አስተዳደር ልምምዶች ላይ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
ተገቢ የሆነ የመልካም አስተዳደር እሴቶች ግንዛቤ ማስጨበጫ ስልጠናዎች በግብር ሰብሳቢ መ/ቤቱ በኩል ለሠራተኞች ይሰጣል።					
የግብር ሰብሳቢ ሠራተኞች በመልካም አስተዳደር ላይ ጥሩ ግንዛቤ መኖር የተሻለ አገልግሎት መስጠት እንዲችሉ ይረዳቸዋል።					
መልካም አስተዳደርን በተመለከተ የሚካሄዱ ስብሰባዎች የመልካም አስተዳደር ችግሮችን ለመፍታት ይረዳሉ።					
ግልፅ የውስጥ ሥራ ግምገማ፣ የምዘና ዘዴዎች በግብር ሰብሳቢ ሠራተኞች የሥራ ክፍሎች ላይ ይደረጋል።					
ግብር ከፋዮች ንግዳቸውን መዝጋት ሲፈልጉ ቀልጣፋ አገልግሎት ያገኛሉ					
ግብር ከፋዮች የንግድ አድራሻቸውን ወደ ሌላ ክ/ከተማ ሲቀይሩ ፈጣን የዝውውር አገልግሎት ያገኛሉ።					
የግብር ሰብሳቢ መ/ቤቱ ስኬት የሚለካው ባቀደው እና ባስገባው ዓማታዊ ገቢ መጠን ነው።					
የግብር ሰብሳቢ መ/ቤት ስኬት የሚለካው ለሕብረተሰቡ በሰጠው ጥሩ አገልግሎት እና ግብር ከፋዩ በሰጠው አስተያየቶች ነው።					
ግብር ከፋዩ በግብር መክፈያ ወይም መሰብሰቢያ መጨረሻ ቀን መጥቶ ሳይገባላ መስተናገድ አለበት።					
በግብር ሰብሳቢ መ/ቤት ውስጥ የሚታየው ወረፋ/መጨናነቅ የመ/ቤቱ የሰው ሃይል እጥረት ችግር ነው።					
የግብር ሰብሳቢ መ/ቤት ቢሮዎችና ግብር መሰብሰቢያዎች አሰራራቸው መልካም አስተዳደርን ለመተግበር አመቺ ናቸው።					
የግብር ሰብሳቢ መ/ቤት ሰራተኞች በተሰጣቸው የስራ ድርሻ ላይ ኃላፊነትን መሸሸ ይታይባቸዋል።					
የግብር ሰብሳቢ መ/ቤቱ ለደንበኞች ስለ ግብር አከፋፈል እና መልካም አስተዳደር በተመለከተ ትምህርት እና ስልጠና ይሰጣል።					
የግብር ሰብሳቢ መ/ቤቱ ለደንበኞች ያስቀመጠው የግብር መክፈያ ጊዜ ፈጣን አገልግሎት ለመስጠት ምቹ ነው።					

አመሰግናለሁ

Annex 4

አዲስ አበባ ዩኒቨርሲቲ
የቢዝነስ እና ኢኮኖሚክስ ኮሌጅ

የሕዝብ አስተዳደር ልማት አመራር ትምህርት ክፍል

በሕዝብ አስተዳደር እና ፖሊሲ ማስተርስ ጥናት

በኮልጌ ቀራንዮ ክ/ከተማ አካላት ግብር ከፋዮች ቅርንጫፍ ጽ/ቤት በግብር ከፋዮች የሚሞላ መጠየቅ ውድ የቃለ መጠየቅ ተሳታፊዎች

ይህ መጠየቅ ለትምህርት ዓላማ የመረጃ ግብዓትን እንዲያስገኝ ተብሎ የተነደፈ መሆኑን ይታወቅ። ይህን ጥናት የሚያደርገው ተማሪ በአዲስ አበባ ዩኒቨርሲቲ የሕዝብ አስተዳደር ልማት አመራር ትምህርት ክፍል የሁለተኛ ዲግሪ ተማሪ ሲሆን ጥናቱም የመመሪያ ጽሑፍ ማሟያ ነው። የጥናቱ ዋና ሃሳብ በመንግስት የግብር አስተዳደር ላይ የመልካም አስተዳደር ትግበራዎች እና ተግዳሮቶችን ለይቶ ለማወቅ የተዘጋጀ ሲሆን ጥናቱ የሚካሄደው በኢትዮጵያ፣ አዲስ አበባ፣ ኮ/ቀራንዮ ክ/ከተማ አካላት ግብር ከፋዮች ጽ/ቤት በደረጃ “ሀ” ግብር ከፋዮች እና ግብር ሰብሳቢ ሠራተኞች ላይ የሚደረግ ሲሆን ለዚህ ጥናት መጠየቅ በታማኝነት እና በበጎ ፈቃድኝነት ላይ ተመስርተው ለሚሰጡት ምላሽ ከወዲሁ ለማመስገን እወዳለሁ።

እርስዎ ለጥያቄዎቹ የሚሰጡት ምላሾች ለዚህ ጥናታዊ ጽሑፍ ውጤታማነት ወሳኝ መሆናቸውን እያሳወቅኩኝ ይህ ቃለ መጠየቅ ለትምህርታዊ ግብዓቶች ካልሆነ በስተቀር ዳታዎቹ በምንም ዓይነት መልኩ ለሌላ ተግባር ላይ እንደማይውሉ አረጋግጣለሁ።

ማሳሰቢያ:-

- ስምዎን መፃፍ አያስፈልግም።
➤ ማናቸውንም ዓይነት ጥያቄ ካለዎት እባክዎ በዚህ አድራሻ ያግኙኝ ስልክ ቁ. 09 11 22 15 18 ወይም ኢ-ሜይል:-

Johnsonseifu19@gmail.com

ስለ ትብብርዎ ከወዲሁ ምስጋናዬ የላቀ ነው!!

ክፍል 1:- የምላሽ ሰጪዎች ግላዊ መረጃ (✓) (እባክዎ በመልሱ ላይ የራይት ምልክት ያድርጉ ወይም በክፍት ቦታው ላይ ተገቢውን መልስ ያስቀምጡ)

- 6. ፆታ: ሀ. ወንድ [] ለ. ሴት []
7. ዕድሜ: 18-25 [] 26-35 [] 36-45 [] 6-55 [] ከዚ በላይ []
8. የትምህርት ደረጃ:
ሀ. ስርተፊኬት [] ለ. ዲፕሎማ [] ሐ. የመጀመሪያ ዲግሪ []
መ. ማስተርስ ዲግሪ [] ሠ. ዶክተሬት []

ክፍል 2:- እባክዎ ይህንን (✓) ምልክት ከታች ለተዘረዘሩት መግለጫዎች የእርስዎን ሃሳብ የሚገልፀውን ምርጫዎን ያመለክቱ

እባክዎ ስለ ግብር ሰብሳቢ መ/ቤቱ አሳታፊነት በተመለከተ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ሕግ እና ደንብ በሚዘጋጅበት ወቅት የደንበኞች እና ሌሎች የሚመለከታቸውን አካላት ተሳትፎ አለ::					
በግብር አሰባሰብ ሂደት ላይ ያሉትን ችግሮች ለመፍታት የደንበኞች እና ሌሎች የሚመለከታቸው አካላት ተሳትፎ አለ::					
የግብር ሰብሳቢ መ/ቤቱ ፖሊሲ እና ፕሮግራሞችን በተመለከተ ተግባራዊ ከመደረጋቸው በፊት ደንበኞችና ሌሎች የሚመለከታቸው አካላት ተሳትፎ ያደርጋሉ::					

እባክዎ ስለ ግብር ሰብሳቢ መ/ቤቱ በጋራ ስምምነት መስራት ላይ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
ግብር አሰባሰብ ሂደቱ የሚመለከቱ ውሳኔዎች የግብር ከፋዮቹ ፍላጎት እና ፍቃደኝነት ላይ የተመሰረተ ነው::					
የግብር ሰብሳቢ መ/ቤቱ ፖሊሲዎች እና ስትራቴጂዎች የግብር ከፋዩን እና ሰብሳቢው ፍላጎት ላይ የተመሰረተ ነው					

እባክዎ ተጠያቂነት በተመለከተ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
የኮልሬ ቀራንዮ ክ/ከተማ ደረጃ “ሀ” ግብር ሰብሳቢዎች እና አገልግሎት ሰጪዎች በጋራ ለሚሰሩት ሥራ ኃላፊነት ይወስዳሉ::					
በግብር ሰብሳቢ መ/ቤቱ ተገቢ ያልሆነ ድርጊት በግብር አሰባሰብ ስርዓት ላይ ሲታይ ለሚመለከተው አካል ማጋለጫ መንገድ አለ::					
በግብር ሰብሳቢ መ/ቤቱ ሠራተኞች ላይ የስነ ምግባር ብልሹነት እና መድሎ ይታያል::					
የግብር ሰብሳቢ መ/ቤቱ ሰራተኞች በተሰጣቸው የስራ ድርሻ ላይ ኃላፊነትን መሸሽ ይታይባቸዋል::					

እባክዎ ግልጽነት በተመለከተ ያለዎት ምላሽ ያመላክቱ

መግለጫዎች	በጣም አልስማማም	አልስማማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ግልጽ የሆኑ መረጃዎቹን ለደንበኞቹ ያስተላልፋል/ያሳውቃል					
በማንኛውም የግብር አሰባሰብ ዘዴዎች ላይ ወቅታዊ ለውጦች ሲደረጉ የግብር ሰብሳቢ መ/ቤቱ መረጃውን ለደንበኞች ያስተላልፋል/ያሳውቃል::					
የግብር ሰብሳቢ መ/ቤቱን መረጃዎች ግብር ከፋዩ ወይም የሚመለከተው አካል በፈለገው ጊዜ በቀላሉ ያገኛቸዋል::					
የግብር ሰብሳቢ መ/ቤቱ አሰራሩ ላይ ግልፅነት አለው::					
ግብር ከፋዮች ዓመታዊ የግብር እዳችን ካሰብነው በላይ ይመጣብናል ብለው በስጋት ነው ስራቸውን የሚሰሩት ::					

እባክዎ ስለ ምላሽ ሰጪነት /ኃላፊነት መስማት ያለዎት አስተያየት ያመላክቱ

መግለጫዎች	በጣም አልስማማም	አልስማማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ሰራተኞች የግብር ከፋዩን አስተያየትና ፍላጎት በመቀበል አፋጣኝ እርምጃ ይወስዳሉ::					
ግብር ከፋዮች በግብር ክፍያ/ትመና ላይ ቅሬታ ሲኖራቸው በፍጥነት ምላሽ ያገኛሉ::					

እባክዎ የግብር ሰብሳቢ መ/ቤቱ አገልግሎት ብቃት እና ውጤታማነት ላይ ያለዎትን ምላሽ ያመላክቱ

መግለጫዎች	በጣም አልስማማም	አልስማማም	አልወሰንኩም	እስማማለሁ	በጣም እስማማለሁ
በግብር ሰብሳቢ መ/ቤቱ ውስጥ ቁጥራቸው በቂ የሆኑ ሠራተኞች አሉ ::					
የግብር ሰብሳቢ መ/ቤቱ ሰራተኞች ቀልጣፋ አገልግሎት ለግብር ከፋዩ ይሰጣሉ::					
የግብር ሰብሳቢ መ/ቤቱ በማስታወቂያ ሰሌዳ ላይ በሚያስቀምጠው የሰዓት ገደብ መሠረት አገልግሎቱን ለግብር ከፋዩ በሰዓቱ ይፈፅማል::					
የግብር ሰብሳቢ መ/ቤቱ ብቃት ያላቸውን ሠራተኞች ይቀጥራል::					

እባክዎ ተገቢነት/እኩሌታ ላይ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
ግብር ሰብሳቢ መ/ቤቱ ሁሉም ግብር ከፋዮች በገቢ ደረጃቸው ልክ የግብር ክፍያ እንዲፈጽሙ ያደርጋል።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች ያለ ምንም አድሎአዊነት ግብር ከፋዩን ያገለግላሉ።					
የግብር ሰብሳቢ መ/ቤቱ ለሰራተኞች እንደሚገባቸው መጠን የአድገት እድል ይሰጣቸዋል።					

እባክዎ በሕግ እና ደንቦች ዙሪያ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
በግብር ሰብሳቢ መ/ቤቱ ውስጥ ሕግና ደንቦች በተገቢ ሁኔታ ተፈጻሚ ናቸው።					
በግብር ከፋዩ መ/ቤት ውስጥ ወቅታዊ ግምገማ እና ውጤታማነት ምዘና ውጤት ላይ የተመሰረተ ሕጉን ያማለክ አፋጣኝ ማስተካከያዎችን ይወስዳሉ።					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞች በግብር ስብሰባ ወቅት ቢሳሳቱ መ/ቤቱ አፋጣኝ የማረሚያ ተግባር የሚያከናውንበት ሕግና ደንቦች አሉት ።					

እባክዎ በመልካም አስተዳደር ትግበራዎች እና ተግዳሮቶች ዙሪያ ያለዎት ምላሽ ያመለክቱ

መግለጫዎች	በጣም አልሰማም	አልሰማም	አልወሰን ኩም	እስማማለሁ	በጣም እስማማለሁ
የግብር ሰብሳቢ መ/ቤቱ ለደንበኞች ስለ ግብር አከፋፈል እና መልካም አስተዳደር በተመለከተ ትምህርት እና ስልጠና ይሰጣል።					
ግብር ከፋዮች የግብር ክፍያዎቻቸውን በመጨረሻ ቀናቶች ውስጥ በሚከፍሉ ጊዜ መ/ቤቱ ፈጣን አገልግሎት ለመስጠት ያቸገራል።					
የግብር ሰብሳቢ መ/ቤቱ ለደንበኞች ያስቀመጠው የግብር መክፈያ ጊዜ ፈጣን አገልግሎት ለመስጠት ምቹ ነው።					

ግብር ከፋዮች የግብር አከፋፈል ሕግ እና ደንቦች ላይ ያላቸው እውቀት አነስተኛ ነው፤					
የግብር ሰብሳቢ መ/ቤቱ ሠራተኞቹ የግብር አሰባሰብ ሕግ እና ደንቦች ላይ ያላቸው እውቀት አነስተኛ ነው፤					
የግብር ሰብሳቢ መ/ቤቱ በቂ የሆኑ የሠለጠነ የሰው ኃይል አለው፡፡					
በሕገ ወጥ መንገድ ንግድ የሚያካሂዱ ግለሰቦችን ወደ ህጋዊነት የማምጣት ችግር በግብር ሰብሳቢ መ/ቤቱ በኩል ይታያል፡፡					
የግብር ሰብሳቢ መ/ቤቱ በጣም ውስብስብ እና ግልጽነት የጎደለው የግብር አሰባሰብ አለው፡፡					
በየጊዜው በግብር አሰባሰብ ላይ የሚደረጉ ለውጦች በግብር አሰባሰቡ ሂደት ላይ የሚፈጥሯቸው ተግዳሮቶች አሉ፡፡					
የኢንተርኔት አገልግሎት መቆራረጥ የግብር ሰብሳቢ መ/ቤቱ ለደንበኞቹ ቀልጣፍ አገልግሎት እንዳሰጥ አድርጎታል፡፡					
ግብር ከፋዮች የንግድ አድራሻቸውን ወደ ሌላ ክ/ከተማ ሲቀይሩ ፈጣን የዘውውር አገልግሎት ያገኛሉ፡፡					
የግብር ሰብሳቢ መ/ቤቱ ስኬት የሚለካው ባቀደው እና ባስገባው ዓመታዊ ገቢ መጠን ነው፡፡					
የግብር ሰብሳቢ መ/ቤት ስኬት የሚለካው ለሕብረተሰቡ በሰጠው ጥሩ አገልግሎት እና ግብር ከፋዩ በሰጠው አስተያየቶች ነው፡፡					
ግብር ከፋዮች የግብር ሰብሳቢ መ/ቤቱ ባስቀመጠው የግብር መሰብሰቢያ የመጨረሻ ቀናቶች ሄደው ቀልጣፋ አገልግሎት የማግኘት መብት አላቸው፡፡					
የግብር ሰብሳቢ መ/ቤቱ ቢሮዎችና ግብር መሰብሰቢያዎች አሰራራቸው መልካም አስተዳደርን ለመተግበር አመቺ ናቸው፡፡					

አመሰግናለሁ!!

