

**TAX ADMINISTRATION AND INTERNALLY GENERATED REVENUE: A STUDY
OF NATIONAL REVENUE AUTHORITY, SOUTH SUDAN.**

BY

AKUEI KUERENG AWAI

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DECLARATION

I, hereby declare that this research Dissertation is the result of an original research conducted by me under the supervision of the supervisor. This document is the result of my own independent research effort and investigation. Due acknowledgement has been made to other scholar's works.

SIGNATURE:.....

AKUEI KUERENG AWAI

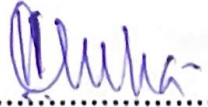
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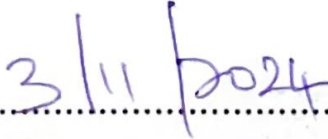
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APPROVAL

In my capacity as supervisor of the candidate's research report, I certify that the work was done under my guidance.

SIGNATURE:

ASSOC. PROF. BENJAMIN BELLA OLUKA (PhD)
SENIOR LECTURER/ SUPERVISOR

DATE:

DEDICATION

I dedicate this dissertation to my father Kuerengdit Awai Akueidit, my mother Martha Nyariak Awer Anyang, my wives, Jennifer Athieng Giir, Lith Ayom, my children, Joseph Yaidit Akuei, Atemdit Akuei Kuereng, my Late daughter Bor Akuei, Chol Akuei Kuerengdit and Kuerengdit Akuei Kuerengdit, Nyibol Akuei, Yai Stephen Akuei, Awai Akuei, Agooddit Akuei, Kuerengthii Akuei, Yai Akuei, Bor Akuei, Nyariak Akuei, Agootthii Akuei, Atemthii Akuei, Alaat Akuei for their great contribution and efforts enabling me to reach this level of education.

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TABLE OF CONTENTS

DECLARATION.....	i
APPROVAL	ii
DEDICATION.....	iii
ACKNOWLEDGEMENTS	iv
TABLE OF CONTENTS	v
LIST OF TABLES	x
LIST OF FIGURES	xi
LIST OF ABBREVIATIONS	xii
ABSTRACT.....	xiii
CHAPTER ONE	1
INTRODUCTION.....	1
1.0 Introduction.....	1
1.1 Background to the study	1
1.1.1 Historical perspective.....	1
1.1.2 Theoretical perspective	4
1.1.2.1 Revenue Diversification Theory (RDT) by Markowitz (1952)	4
1.1.2.2 Principle Model of Taxation Theory by Smith (1776)	5
1.1.3 Conceptual perspective	7
1.1.4 Contextual perspective.....	10
1.2 Statement of the problem	11
1.3 Purpose of the study.....	12
1.4 Specific objectives	12
1.5 Research questions.....	12
1.6 Research hypotheses	12
1.7 Scope of the study.....	12
1.7.1 Geographical scope.....	12

1.7.2 Theoretical scope	13
1.7.3 Content scope.....	13
1.7.4 Time scope	14
1.8 Significance of the study.....	14
1.9 Operational definition of Key terms	15
CHAPTER TWO	17
LITERATURE REVIEW	17
2.0 Introduction.....	17
2.1 Theoretical review	17
2.1.1 Revenue Diversification Theory (RDT) by Markowitz (1952)	17
2.1.2 Principle Model of Taxation Theory by Smith (1776)	18
2.2 Conceptual framework.....	21
2.3 Related literature	22
2.3.1 Administrative efficiency and internally generated revenue	22
2.3.2 Taxpayer compliance and internally generated revenue.....	26
2.3.3 Institutional capacity and internally generated revenue.....	33
2.4 Relationship between tax administration and internally generated revenue.....	37
2.5 Gaps in the literature	41
CHAPTER THREE	43
METHODOLOGY	43
3.0 Introduction.....	43
3.1 Research design	43
3.3 Research population.....	43
3.4 Sample size	44
3.5 Sampling procedure	44

3.6 Data collection methods.....	45
3.7 Research instruments	45
3.8 Validity and Reliability of instruments.....	46
3.8.1 Validity	46
3.8.2. Reliability.....	46
3.9 Data gathering procedures	47
3.9.1 Before the administration of the questionnaires	47
3.9.2 During data collection.....	47
3.9.3 During the administration of the questionnaire	47
3.9.4 After the administration of the questionnaire	47
3.10 Data analysis	47
3.10.1 Quantitative data analysis	47
3.10.2 Qualitative data analysis	48
3.11 Ethical cconsideration.....	48
3.12 Limitations of the Study.....	49
CHAPTER FOUR.....	50
PRESENTATION OF DATA, ANALYSIS AND INTERPRETATION OF FINDINGS.....	50
4.0 Introduction.....	50
4.1 Response rate	50
4.2 Demographic characterization of the respondents	51
4.2.1 Gender of respondents	51
4.2.2 Age of the respondents.....	52
4.2.3 Highest level of education	54
4.2.4 Marital status.....	55
4.2.5 Work experience	57

4.3 Administrative efficiency in South Sudan	59
4.4 Tax payer compliance	63
4.5 Institutional capacity	67
4.6 Internally generated revenue.....	72
4.7 Inferential statistics	74
4.7.1 Correlation analysis	74
4.7.2 Regression analysis.....	76
CHAPTER FIVE	82
SUMMARY, DISCUSSION OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.....	82
5.0 Introduction.....	82
5.1 Summary of study findings.....	82
5.2 Discussion of findings.....	83
5.2.1 Administrative efficiency in South Sudan	83
5.2.2 Tax payer compliance	85
5.2.3 Institutional capacity	86
5.2.4 Internally generated revenue.....	87
5.3 Conclusions.....	89
5.3.1 Specific objective one: to examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan.....	89
5.3.2 Specific objective two: to investigate the effects of taxpayer compliance on internally generated revenue in National Revenue Authority, Republic of South Sudan.....	89
5.3.3 Specific objective three: to determine the impact of institutional capacity on internally generated revenue in National Revenue Authority, Republic of South Sudan.....	91
5.3.4 Specific objective four: to examine the relationship between tax administration and internally generated revenue in National Revenue Authority, Republic of South Sudan	92

5.4 Recommendations.....	93
5.4.1 Recommendations to objective one: to examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan.	93
5.4.2 Recommendations to objective two: to investigate the effects of taxpayer compliance on internally generated revenue in National Revenue Authority, Republic of South Sudan	94
5.4.3 Recommendations to objective three: To determine the impact of institutional capacity on internally generated revenue in National Revenue Authority, Republic of South Sudan.	95
5.4.4 Recommendations to objective four: to examine the relationship between tax administration and internally generated revenue in National Revenue Authority, Republic of South Sudan	96
5.5 Contribution to the body knowledge.....	97
5.6 Areas for further research	99
REFERENCES.....	100
APPENDICES.....	117
APPENDIX I: QUESTIONNAIRE FOR NRA OFFICIALS/TAX PAYERS	117
APPENDIX II: INTERVIEW GUIDE FOR NRA OFFICIALS.....	121
APPENDIX III: KREJCIE AND MORGAN’S TABLE OF DETERMINING THE SAMPLE SIZE	122
APPENDIX IV: MAP OF SOUTH SUDAN	123
APPENDIX V: INTRODUCTORY LETTER	124

LIST OF TABLES

Table 3.1: Target population size and sample Size.....	44
Table 3.2: Sample size for interviews	44
Table 3.3: Mean range interpretation table	48
Table 4.1: Response rate	50
Table 4.2: Gender of respondents	51
Table 4.3: Age of the respondents	52
Table 4.4: Educational qualification	54
Table 4.5: Marital status	56
Table 4.6: Work experience	57
Table 4.7: Statements on the administrative efficiency in South Sudan.....	59
Table 4.8: Statements on the tax payer compliance.....	63
Table 4.9: Statements on institutional capacity	67
Table 4.10: Statements on internally generated revenue	72
Table 4.11: Correlation analysis	74
Table 4.12: Model summary	76
Table 4.13: Analysis of variance	77
Table 4.14: Multiple regressions results	78
Table 4.15: Correlation results for relationship between tax administration and internally generated revenue	79

LIST OF FIGURES

Figure 2.1: Showing the link between tax administration and internally generated revenue 21

LIST OF ABBREVIATIONS

GDP:	Gross Domestic Product
GPT:	Graduated Poll Tax
ICT:	Information and Communications Technology
IEQ:	Political environment quality
IGAD:	Intergovernmental Authority on Development
IGR	Internally generated Revenue
LICs:	Low-income countries
LICs:	Low-income Countries
NRA:	The National Revenue Authority
OECD:	Organization for Economic Co-operation and Development
R-ARCSS:	Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan
RDT:	Revenue Diversification Theory
SDG:	Sustainable Development Goals
SMEs:	Small Medium Enterprises
SOEs:	State-Owned Enterprises
SSRA:	South Sudan Revenue Authority
SSP	South Sudanese pound
GoSS	Government of South Sudan
TPB:	Theory of Planned Behavior
TRA :	Tanzania Revenue Authority
UNDP:	United Nations Development Programme
USD :	United States Dollar

ABSTRACT

The study aimed at assessing the effects of tax administration system on internally generated revenue by the National Revenue Authority in South Sudan and was guided by the following objectives: to examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan, to investigate the effects of taxpayer compliance on internally generated revenue, and to determine the impact of institutional capacity on internally generated revenue and To examine the relationship between tax administration and internally generated revenue in National Revenue Authority, Republic of South Sudan. The study was underpinned by two mutually reinforcing theories of Revenue Diversification Theory (RDT) and Principle Model of Taxation Theory. The study used a descriptive research design in which both qualitative and quantitative methods of data collection were employed and a sample size of 191 from the population of 380. But out of those only 180 respondents received filled and returned the questionnaire with 92.7% response rate. Systematic and purposive sampling strategies were used, and the Self-Administered questionnaires and interview guide used to collect the data. Findings from the study revealed that the majority of respondents strongly disagreed that administrative efficiency was effective in ensuring compliance with laws and regulations. The results suggested a widespread perception of inefficiency in the administrative system. It implies that respondents believe that the current administrative processes and practices are not effectively enforcing compliance with laws and regulations. A significant portion of respondents (33.3%) disagreed that they were familiar with the enforcement agencies responsible for ensuring compliance. This indicates a potential lack of awareness or communication regarding these agencies. The majority of respondents disagreed that they were familiar with the process of taxpayer registration. This suggests a potential lack of awareness or understanding of the registration process among the respondents. Findings also indicate that a notable proportion of respondents expressed dissatisfaction with the accurate and timely recording of revenue transactions. This suggests a perceived weakness in this area, indicating that there may be challenges in maintaining accurate and up-to-date records of revenue transactions. The data indicates a moderate level of satisfaction in monitoring activities within organizations or fields, with approximately 50% of respondents indicating satisfaction. The study also concluded that there is a strong positive relationship between tax administration and internally generated revenue with the Pearson correlation coefficient between the two variables being 0.957. As tax administration improves, there is a corresponding increase in internally generated revenue, and vice versa. This highlights the importance of effective tax administration practices in driving higher levels of internally generated revenue. There is a need for better dissemination of information about enforcement agencies and improved collaboration and coordination between these agencies and other institutions involved in ensuring compliance. The study recommended that the government should improve the dissemination of information about enforcement agencies and their roles and responsibilities. Strengthen Collaboration and Coordination, Improve Enforcement of Existing Laws.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter dealt with the background of the study which was conceptualized in the three different perspectives namely; historical perspective, theoretical perspective, conceptual perspectives and contextual perspective, statement of the problem, and purpose of the study, objectives of the study, research questions, scope of the study, and significance of the study.

1.1 Background to the study

The background is presented in four sections namely; historical, theoretical, conceptual and contextual perspectives.

1.1.1 Historical perspective

Taxation has evolved right from the ancient empires. It was put into practice by diverse empires in different geographical locations and times; perhaps like temple and monument construction, taxation is a common phenomenon of human society. Taxes have been traced by archaeologists as far back as King Scorpion the First's empire in southern Egypt between 3300 and 3200 BC. There is evidence through archaeology where records of taxation have been found in clay tablets and on jars and vases discovered in King Scorpion I's tomb. The thrilling part of the discovery is not only that taxation occurred so early, but that the tablets, jars and vases have the oldest use of writing with symbols representing constants and forming syllables hieroglyphics (William, 2022).

Throughout the world, the main role of any nation is to promote the life of her people. This can be in terms of giving the best in social amenities so as to support their well-being. However, the amount of revenue that a state is capable of generating is the key determining factor in terms of the amount the government will spend in providing both the political as well as the social infrastructures. In this regard, a well-structured tax system is key to ensuring that the nation can collect enough resources in terms of revenue so as it can be able to meet its obligation (Abata, 2024).

In Western Europe, quasi-voluntary compliance emerged through a bargaining process. This brought rulers and potential taxpayers together to negotiate about who was to be taxed, the basis for assessing taxes, how taxes should be collected, and the purposes of revenue use. Where this bargaining process succeeded, it enhanced the effectiveness and legitimacy of the state in three ways. Consultation promoted quasi-voluntary compliance so that taxes could be collected more effectively. Revenues were enhanced as a result. Bargaining also helped to generate consensus about and coherence of national policies and priorities for revenue use. Finally, paying tax became a valid basis for claiming political influence and where this took root the foundation for an eventual move towards electoral democracy was established (Therkildsen, 2016).

In the African context, countries have no system to collect a sufficient amount of tax from their taxpayers. The expected amount of revenue cannot be enhanced due to different reasons. Among the reasons tax operation of the system may not be smooth, tax evasion and lack of awareness creation for the taxpayers are common in the developing world, and citizens are not committed to paying the expected amount of tax for their countries (Fagbemi *et al.*, 2020; Saxunova & Szarkova, 2018). In Ethiopia for example Dudine & Joao (2018) found out that tax revenue contribution to GDP was about 11%, which is considered one of the lowest, compared to the Sub-Saharan Africa average of 18%. According to Castaneda (2021) this can be due to lack of clear understanding of taxpayers' about the tax system, taxpayers' negative perception of the tax system and tax benefit, hostility between the taxpayers' and tax authorities and lack of confidence in government spending.

Regionally, South Sudan's present tax system has colonial roots. The prime objective of colonial taxation was financial self-sufficiency of the colony. At the same time taxation of Africans was seen as a way to push them into the monetary economy at first by compelling them to grow cotton. Coercion and imprisonment were integral parts of taxation of Africans but not of non-Africans (Mamdani, 1996; Thompson, 2023). The dual system of taxation described by Adam Smith and Lord Hailey started with the hut tax imposed on Africans in 1900 followed by the poll tax in 1905. At first revenues went to the colonial government. Native local authorities achieved their initial taxing powers in 1925, when they were allowed to commute work obligations (known as "luwalo") into cash. But local government taxation proper first came about when Graduated Poll Tax (GPT) was gradually introduced across all districts between 1954 and 1960

(Davey, 2024). Non-Africans were tax-free until 1919 when a poll tax was levied on them. A graduated personal tax for non-Africans was introduced in 1940 but substituted by income tax in 1945. For the 20th century as a whole, the most significant change in South Sudan's system of direct taxation was the abolition, at independence in 1962, of discrimination based on race. To collect taxes in a reliable and efficient manner requires quasi-voluntary compliance; taxpayers must be encouraged to 'volunteer' to pay, while the non-compliant must be coerced to pay if they are caught (Levi,2018).

Furthermore, in South Sudan, The Tax Procedures Code Act (2024) has several stipulations detailing the need for and procedures and methods for creating, maintaining, storing and protecting records relating to taxation. In Part iv of the Act "Accounts and records" among the provisions is that "every taxpayer shall for the purposes of a tax obligation-(a) maintain, in the English language, records including in electronic format, as may be required to determine the taxpayer's tax liability under a tax law; (b) maintain the record so as to enable the taxpayer's tax liability under the tax law to be readily ascertained; and (c) retain the record for five years after the end of the tax period to which it relates or other period as specified in the tax law".

In South Sudan, in order for the government to evaluate its tax it has created the National Revenue Authority as a representative legally authorized to collect taxes other fees as stipulated by the laws of South Sudan (National Revenue Authority Act, 2016; Reth & Mwakhamah, 2019). The National Revenue Authority is comprised of branches such as Domestic Tax division and Customs division to collect the needed revenue, evaluate, and account for all revenue or tax due to the government and to counsel on matters relating to the administration of, and collection of revenue under the written laws of South Sudan (NRA, 2020). Notwithstanding the abundance of oil in South Sudan and the accompanying government revenues from oil sales, there are other sources of revenues which are termed as non-oil revenues (Bestoyin, 2018). Non-oil revenues comprise of Value added tax, Business profit tax, Excise tax, Customs Duties, Stamp duties, Fees from nationality, passports, immigration, visas among others (Reth& Mwakhamah, 2019).

The National Revenue Authority of South Sudan collects non-oil taxes in two currencies, the US Dollar and the South Sudan pound. In the first six months of the 2020/2021 financial year, the NRA recorded a steady rise in the taxes collected as depicted in the chart below. In quarter 2 the NRA collected USD 28 million as compared to USD 14.2 million in quarter 1. Similarly, the

collection increased from SSP 5.4 billion in quarter 1 to 7.6 billion in quarter 2 (NRA, 2020). This improvement in revenue collection follows the reforms instituted by the NRA which were based on the recommendations stipulated in the PFM guidelines in the Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS), the parties sought to address the effective financial management of the economy and considerable natural resources of South Sudan. In particular, the guideline provides a roadmap which constitutes a sound basis for better management of the nation's economy resources, and finances. The guidelines introduce a series of provisions that, if implemented, would curb systemic grand corruption and regulate business dealings, including those between the Government and foreign conglomerates.

Therefore, the slow progress in terms of revenue collection in South Sudan can be due to insufficient registration and monitoring process alongside noncompliance of tax payers due to provision of correct information, appropriate documentation, accurate records keeping, avoidances, and evasions especially in their obligation as tax payers (Chol, 2015). It has been further argued that government failure to provide basic amenities could be attributed to lack of revenue mobilization from taxes (Amin, 2018) hence a stumbling block for the country to grow both economically and socially. This has resulted to forcing the government to go for loans and grants to run her affairs (Stiglitz, 2016).

1.1.2 Theoretical perspective

The study was underpinned by two mutually reinforcing theories of Revenue Diversification Theory (RDT) by Markowitz (1952) and Principle Model of Taxation Theory by Smith (1776).

1.1.2.1 Revenue Diversification Theory (RDT) by Markowitz (1952)

The study adopts a revenue diversification theory that originates from the Financial Modern Portfolio Theory (Markowitz, 1952). Revenue diversification theory refers to the practice of governments generating revenue from multiple sources instead of relying heavily on a single revenue stream, such as taxes on a specific sector or commodity.

Elaborating on the same point Bernelot (2023), acknowledged that that having well diversified and balanced revenue portfolio resulted to improved financial stability for the new nation hence minimizing revenue volatility that often resulted in reduction of government public expenditures. The diversification revenue theory focuses on whether well diversified and balanced revenue

portfolio improves financial stability for the new Nation through capping volatility in revenue that often resulted in reduction of government public expenditures.

Revenue diversification is based on the assumption that spreading revenue sources can help reduce fiscal risk. If a country's revenue heavily depends on one sector or source, economic downturns or external shocks affecting that sector can have severe negative consequences on government finances. Diversification can mitigate such risks by lessening the impact of revenue fluctuations. Moreover, diversified revenue streams are expected to provide a more stable and resilient financial foundation for the government. This stability can enhance the government's ability to provide essential public services, even during times of economic uncertainty. More so, revenue diversification aims to promote economic efficiency by reducing distortions caused by heavy reliance on specific taxes. Over-reliance on certain taxes may create incentives for tax avoidance and hinder economic growth.

In the context of South Sudan and the study of the National Revenue Authority (NRA), revenue diversification theory is appropriate in the sense that; understanding revenue diversification theory can help policymakers in South Sudan to design a tax system that is balanced and less reliant on specific sectors or commodities. This can reduce vulnerability to external economic shocks and enhance fiscal stability.

1.1.2.2 Principle Model of Taxation Theory by Smith (1776)

The "Principle Model of Taxation Theory" by Adam Smith was proposed in his seminal work "An Inquiry into the Nature and Causes of the Wealth of Nations," published in 1776. This theory laid the foundation for modern economic thought on taxation and remains influential in the field of economics and public management.

A classical economist Adam Smith (1776) also cited by Abiola & Asiwah (2022) put forward the canons or general principles of taxation which he said should be observed by the Government when building a good tax system to promote growth and development. Adam Smith's principle model of taxation suggests that taxes should be levied based on four key principles: These are equity, certainty, convenience and economy.

These canons improves the revenue collection, compliance and lower cost of collection if followed in tax assessment, collection and administration (Egyin, 2021).

According to the equity principle, taxes should be distributed in proportion to individuals' ability to pay. The wealthy should bear a higher burden, while the poor should pay less, ensuring a fair distribution of the tax burden. Meaning every taxpayer should pay depending on his ability to pay; and taxpayers should pay taxes proportional to income. Besides, the Certainty principle says that the taxpayer should know in advance how much they owe, when to pay, at what time to pay and in what form a tax is to be paid, and the tax system should be simple for the taxpayers to understand. All these together enhance taxpayers' compliance since it encourages taxpayers to pay and comply with the tax obligations. Certainty in tax rules promotes economic stability and reduces the risk of tax evasion.

With regard to convenience principle: Tax collection should be convenient for both the taxpayer and the tax authority and the administrative process should be straightforward, making it easier for people to comply with tax obligations. Whereas Efficiency principle holds that taxes should not impede economic growth or distort market forces (Franklin-Johnson, Figge & Canning, 2016). Adam Smith emphasized the importance of minimizing the negative impact of taxes on the economy. This is because, if the cost incurred is more than the tax collected, such tax wouldn't serve any purpose since the administration of such tax is likely to be very difficult. Additionally, the timing of tax payment needs to be scheduled when appropriate and also be convenient for all taxpayers (Carr & Davies, 2018). For instance, land tax is collected during harvesting season, while income tax is normally levied at source before the money reaches the owner. Therefore, a tax system that is convenient tend to encourage taxpayers to comply in tax payment, hence, being able to increase the overall tax revenue collected.

Applying Adam Smith's principles to a study on tax administration and internal revenue collections in South Sudan, particularly focusing on the National Revenue Authority (NRA), would involve analyzing how well the tax system aligns with these principles and identifying areas for improvement. For example; the study would assess the progressivity of the tax system in South Sudan. It would investigate whether the tax burden is distributed fairly among different income groups and whether the wealthy are paying their fair share.

1.1.3 Conceptual perspective

The key concepts in this study are tax administration (IV) and internally generated revenue collections (DV). Internally generated revenue collections largely refer to the funds generated by a government through various means within its own jurisdiction. These revenues are critical for financing government operations, public services, infrastructure development, and various social programs. Internal revenue collections are an essential aspect of a country's fiscal policy and play a significant role in shaping its economic landscape and overall development (Umar *et al.*, 2019).

Tax administration (IV) which is the independent variable in this study is defined as an art of legally administering taxes in a respective country (Heitmuller, Harari & Meinzer, 2018). In keeping with this perspective, Steinmo (2018) concur that tax administration is the practical implementation of tax laws and regulations by the tax authority. It involves managing taxpayer registrations, processing tax returns, conducting audits, enforcing tax compliance, and facilitating taxpayer services." As such, revenue authorities are tax administrators established and empowered by the laws to administer taxes of the country, enhance public revenue, create efficiency in public resource utilisation, and promote taxpayer compliance to reduce compliance costs, corruption and bureaucracy among other reasons (Fjeldstad & Moore, 2019). Additionally, revenue authorities are privy to providing solutions necessary to attain better revenue collections than the defunct departments under the Ministries of Finance.

Equally, Bird (2021); Fjeldstad, Chambas & Brun (2024) defines tax administration as execution of tax policies and laws by government authorities to collect taxes efficiently and effectively. It involves various processes such as taxpayer registration, tax assessment, enforcement, and compliance monitoring. This field also encompasses both theoretical and practical aspects of tax administration, including organizational structures, human resource management, technology utilization, and policy formulation. Similarly, Arturo (2023) describes tax administration as largely comprising of taxpayer registration, taxpayer services, processing of tax declaration filings and tax payments, taxpayer audits, taxpayer objections (administrative appeals), taxpayer appeals, Collection of tax arrears (as opposed to current tax payments) and tax-fraud investigations.

Similarly, according to Action Aid (2023), administration of tax is required not to be done arbitrarily but rather it has to be founded in tax administration laws and such laws must ensure fairness and justice to both taxpayers and the government. To Action Aid, fairness in taxation entails a fair tax administration regime that will enable taxpayers to pay what is required as stipulated under the law and that will make the government obtain its right share of the revenue. Thus, fair and just tax administration balances between powers of the tax administrator and the rights and obligation of the taxpayers (OECD, 2019). Tax administration laws can be fair and just if they incorporate principles of justice in governance and enforcement of tax laws. If tax administration laws do not guarantee fairness and justice in tax administration, they may result into a loss of revenue on part of the government and create big tax liability to taxpayers hence lack compliance.

However, most of the revenue authorities have not lived up to the full expectations of both taxpayers and governments. Although there are positive progresses in collection of tax revenue, the functioning of the revenue authorities still suffers from similar challenges that faced tax departments before their own establishment.

Despite so many conceptualizations of tax administration, in this study, the variable will be measured in terms of three constructs; namely: administrative efficiency, taxpayer compliance and institutional capacity.

On the other hand internally generated revenues (DV), according to Okunogbe & Santoro (2023), there are several sources through which governments generate internal revenue collections: Taxation: This is the primary source of internal revenue for most governments. Taxes may include income tax, corporate tax, value-added tax (VAT), sales tax, property tax, and various other forms of levies imposed on individuals and businesses. Fees and Licenses: Governments charge fees and issue licenses for various services and activities, such as business licenses, permits, vehicle registration, and professional certifications. These fees contribute to the government's revenue. Customs Duties and Tariffs: Governments collect customs duties and tariffs on goods imported into the country. These charges aim to protect domestic industries and generate revenue simultaneously. Natural Resources: If a country has significant natural resources like oil, gas, minerals, or timber, the government may generate revenue through their extraction and sale. State-Owned Enterprises (SOEs): Some governments own and operate

businesses, and the profits generated by these entities contribute to the internal revenue pool. Fines and Penalties: Fines for violating laws and regulations, parking tickets, and other penalties imposed by the government contribute to internal revenue.

Governments all over the world are grappling with how to collect sufficient revenue to fund its critical needs. It requires continuous commitment, time, effort, and resources—and champions—but it is doable. According to Kiser & Karceski (2017) for a country to raise much needed internal revenue there are certain principle that are key; namely: Defining Revenue Streams: States must identify all the different sources of internal revenue collections within the government. This may include taxes, fees, licenses, customs duties, natural resource revenue, and any other income streams specific to the country or region. Also, states must establish Data Collection Mechanisms: Governments should set up a robust data collection system that captures information on each revenue stream. This might involve collaboration with various government agencies, tax authorities, customs departments, and other entities responsible for revenue collection.

Conversely there is a need to Consolidate Financial Records: Governments should gather financial records from different departments and agencies responsible for revenue collection. These records should be consolidated into a central repository for easy access and analysis (Van der Wal, 2017). In addition there should be Data Analysis and Reporting to gain insights into the performance of each revenue stream over time. Generate regular reports to monitor revenue trends, identify potential issues, and make informed decisions. Set Targets and Benchmarks: Based on historical data and financial projections, set realistic targets and benchmarks for each revenue stream. This helps in evaluating the effectiveness of revenue collection efforts and identifying areas for improvement.

Furthermore there should be Tax Compliance and Enforcement where governments should implement measures to enhance tax compliance and enforcement to reduce tax evasion and increase revenue collection (Slemrod, 2019). This might involve improving taxpayer education, conducting audits, and enforcing penalties for non-compliance. Moreover, there should be Technology Integration such as data analytics tools and automation software, to streamline revenue collection processes and improve accuracy.

Therefore, in this study, internally generated revenues will be measured in terms of four elements, namely: administrative efficiency, monitoring taxpayers' registration, institutional capacity and internally generated revenue.

1.1.4 Contextual perspective

Tax administration and internally generated revenue play a critical role in the economic development of any country, including South Sudan (Junquera-Varela *et al.*, 2017; OECD (2019). The National Revenue Authority (NRA) is the key governmental body responsible for managing and overseeing tax revenue collection in the country. As a young nation facing numerous economic and political challenges, South Sudan's success in efficiently collecting taxes is essential for funding public services, infrastructure development, and social welfare programs (Fjeldstad, 2016).

In South Sudan, The NRA is tasked in the Revitalized Agreement on the Resolution of the Conflict (R-ARCSS) and in the NRA Act (2016) with pooling and administering all collected revenues in a single treasury account (UNDP, 2021). However, NRA in their roles and mandates regarding taxing powers, it seems to have failed to usher in measures that ensure a fair, transparent and progressive tax system in South Sudan. Besides, there are other contributory issues related to overlapping jurisdiction in revenue collections with other state bodies, unfair taxation system, lack of compliance among taxpayers, erosion of public trust in the tax system and government institutions due to pervasive issues of corruption and lack of transparency (Benson, 2020; 2022). Still, NRA is reported to be suffering from insufficient commitment to creating awareness among citizens about their tax obligations and fostering a culture of tax compliance. Moreover, although inside the NRA headquarters, staff members are working tirelessly, but they also face challenges due to limited resources and technical capacity. This makes it difficult for them to effectively monitor tax collection, resulting in revenue leakages and tax evasion. Therefore, if these anomalies are not addressed urgently, they are likely to hinder NRA mandate of collecting taxes.

Although R-ARCSS and Local Governance Act stipulates the responsibilities for State and Local governments to collect and manage revenues, it didn't however, clearly demarcate the individual responsibilities of each institution and level of Government (EFICON.co.ug, 2020; IGAD, 2018).

This dual level of revenue collection sometimes creates tensions in the law and the practice of how non-oil revenue collection is undertaken and managed in the country.

Therefore, if South Sudan is to benefit its people fairly, there is an urgent need to establish a common understanding of the role and mandate of the NRA vis-a-vs the role and mandate of State Governments, particularly the State Revenue Authorities. Also, the Minister of Finance should provide additional resources and technical support to strengthen the NRA's capacity for data management, tax audit, and enforcement. The government should commit its self to tackling corruption and improving transparency within the tax administration, and NRA should launch a nationwide public awareness campaign to educate citizens on the benefits of paying taxes and the consequences of tax evasion (Heleta, 2020). The campaign should aim to fostering a sense of responsibility and national pride in contributing to the country's development. Moreover, building strong institutions is essential so that tax collections results in services to the people.

1.2 Statement of the problem

Tax administration and internally generated revenue play a vital role in funding public services, infrastructure development and fostering economic growth in any country (Paepe & Dickinson, 2024). In South Sudan, the National Revenue Authority (NRA) is entrusted with the responsibility of collecting taxes and ensuring compliance with tax laws. The efficient functioning of the NRA is crucial for the sustainable development of the nation. However, an examination of the ideal situation, reality, and discrepancies in the tax administration system, backed by expert opinions and statistical evidence reveals a pressing need for improvement (Macharia, Ouma, Gogo, Snow & Noor, 2017; Moro, 2018; Kang & Lee, 2018). However, the current reality of tax administration and internally generated revenue in South Sudan presents several challenges and discrepancies. For example, Statistical evidence reveals that in 2022 the Government of South Sudan (GoSS) total revenue was SSP 51.382 billion against a target of SSP 64.462 billion. Most of this was due to a short fall in revenues from the tax burden that is disproportionately borne by lower-income groups, while wealthy individuals and businesses often find ways to evade or avoid taxes, contributing to a lack of equity in the system (Garang *et al.*, 2021). However, the lack of revenue which could be raised internally, to harness other opportunities in the system has left the South Sudan perpetually incapacitated. Hence, this

present study sought to examine the effects of tax administration on internally generated revenue components in National Revenue Authority, South Sudan.

1.3 Purpose of the study

The study aimed to assess the effects of tax administration system on internally generated revenue by the NRA in South Sudan.

1.4 Specific objectives

- (i) To examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan.
- (ii) To investigate the effects of taxpayer compliance on internally generated revenue in National Revenue Authority, Republic of South Sudan.
- (iii) To determine the impact of institutional capacity on internally generated revenue in National Revenue Authority, Republic of South Sudan.

1.5 Research questions

The study sought answers to the following questions constructed within the framework of the objectives:

- (i) How does administrative efficiency influence internally generated revenue in the National Revenue Authority of the Republic of South Sudan?
- (ii) What are the effects of taxpayer compliance on internally generated revenue in the National Revenue Authority of the Republic of South Sudan?
- (iii) How does institutional capacity affect internally generated revenue in the National Revenue Authority of the Republic of South Sudan?

1.6 Research hypotheses

There is no significant relationship between tax administration and internal generated revenue in the National Revenue Authority of the Republic of South Sudan.

1.7 Scope of the study

1.7.1 Geographical scope

The Republic of South Sudan is a land-locked country that is bordered by Ethiopia to the East, Kenya to the South East, South Sudan to the South, the Democratic Republic of Congo to the

South-West, the Central African Republic to the West, and Sudan to the North (Daly & Rolandsen, 2016; World Atlas, 2018). It has a land area of 644,329 km² and a population that is currently estimated to be about 11,088,796 after taking account of large influx of returnees and refugees in recent years. The average number of people per km² is only 13, making South Sudan one of the least densely populated countries in Sub-Saharan Africa. South Sudan, since gaining independence in 2011, has been undergoing significant administrative reforms, including establishing institutions like the National Revenue Authority (NRA). A study at this point would help assess the effectiveness of these reforms and identify areas for improvement in tax administration to ensure sustainable revenue generation.

1.7.2 Theoretical scope

Specifically, the study was underpinned by the Revenue Diversification Theory (RDT) by Markowitz (1952) and Principle Model of Taxation Theory by Smith (1776) in attempting to explain the linkage between tax administration and internally generated revenue in NRA- South Sudan. Moreover, combining these two theories can offer a comprehensive perspective on the tax administration and internally generated revenue collection system in South Sudan. By exploring the behavioural aspects of taxpayers, the portfolio management approach to revenue diversification, and the foundational principles of taxation, researchers can develop well-informed recommendations to enhance tax compliance, improve revenue generation efficiency, and ensure a stable and sustainable revenue base for the government's financial needs.

1.7.3 Content scope

The study focused on tax administration in the form of administrative efficiency, taxpayer compliance and institutional capacity as possible determinants of internally generated revenue measured in terms of administrative efficiency, monitoring taxpayers' registration, institutional capacity and internally generated revenue. This is because by focusing on these aspects, the study aimed to provide a comprehensive and detailed analysis of tax administration in South Sudan and its direct implications on internally generated revenue. The findings can offer valuable insights for policymakers and the National Revenue Authority to strengthen tax administration practices, improve internal revenue generation, and ultimately support the economic development of the country.

1.7.4 Time scope

The ten-year duration of the research investigation (2013- to 2022) was considered. This time frame was justified for two reasons: South Sudan gained its independence in 2011, and it took some time for the country to establish key institutions like the NRA. By starting the research in 2013, the study can capture the early stages of the NRA's development, implementation of tax policies, and initial challenges faced in tax administration (Republic of South Sudan Local Government Act, 2009). Moreover, conducting research on tax administration and revenue collections requires access to comprehensive and accurate data (Akau, 2019). In a newly established country like South Sudan, data collection mechanisms might have been evolving during the initial years. Starting the study in 2013 allows for enough time to accumulate relevant data and historical information on tax administration practices.

1.8 Significance of the study

The findings of this study will benefit a number of South Sudan stake holders. To begin with;

The results of the survey will form a very important base to National Revenue Authority as well as the governments as it purposes to investigate the factors affecting tax administration and they relate with internal revenue generation in South Sudan.

Moreover, the study may be able to pinpoint areas of further improvement in terms of Tax Administration so as to enable NRA to efficiently and smoothly collect all possible tax revenues in the country.

After this research, the findings will form a pillar to improve on the existing tax systems and propose the best system of tax in order to achieve desired collection of revenue which assists the government achieve its responsibilities.

The outcome of this research findings and recommendations will be of great importance for scholars who may explore on an associated topic.

The study will do a good job of providing governments and policymakers a clear understanding of the critical variables associated with tax administration. Through developing and implementing excellent strategies at the right time and the right location, governments and tax authorities can address tax administration issues and increase tax revenue.

Governments and tax authorities can use these findings to decrease tax noncompliance by developing policy guidelines. The study shall discover that voice and accountability, government effectiveness, regulatory quality, and the rule of law play a significant role in determining compliance.

Last but not least, the findings here could be utilized to develop public policies, realign the taxation system, strengthen and improve the tax administration, and other policy reforms needed to deter tax evasion not only in South Sudan but beyond. Further it will be in partial fulfilment for the award of the masters' Degree.

1.9 Operational definition of Key terms

The tax administration: Refers to the set of processes, policies, and procedures that a government or tax authority employs to collect taxes from individuals and businesses. It encompasses the entire process of tax assessment, collection, enforcement, and compliance'' (Chuenjit, 2024).

Rittenberg and Schwieger (2015) define **revenue** as the inflows or enhancements of assets of a firm or settlements of its liabilities during a period from delivery or producing goods, rendering service or other activities that constitutes the entity's on-going major or central operations

Internally generated revenue collections: Refers to the total amount of money collected by a government from its citizens and businesses through various taxes, duties, and other levies. These funds are a significant source of revenue for the government and are used to finance public services, infrastructure projects, social welfare programs, and other governmental activities (Mu, Fentaw & Zhang, 2023).

Administrative efficiency refers to the effectiveness and productivity of administrative processes within an organization. It involves streamlining procedures, optimizing resources, and minimizing waste to achieve goals and objectives in a timely and cost-effective manner. A focus on administrative efficiency often entails improving communication, reducing bureaucratic hurdles, enhancing decision-making processes, and utilizing technology to automate repetitive tasks (Acedo *et al.*, 2022).

Taxpayer compliance refers to the extent to which individuals and businesses fulfil their legal obligations to pay taxes in accordance with the laws and regulations set by the relevant tax authorities. It encompasses various aspects, including accurately reporting income, correctly calculating and remitting taxes owed, filing tax returns on time, and maintaining proper documentation to support tax claims. Taxpayer compliance is essential for ensuring the integrity of the tax system and the collection of revenue needed to fund public services and government operations (Akau, 2019).

Institutional capacity refers to the ability of an organization, institution, or system to effectively and efficiently carry out its functions, achieve its goals, and respond to challenges or changes in its environment. It encompasses a range of factors, including the availability of human, financial, and physical resources; the quality of organizational structures and processes; the level of expertise and skills among staff members; the effectiveness of leadership and management; and the extent to which policies and procedures support the organization's mission and objectives.

Tax compliance: Is described as the process of fulfilling the tax payer's civil obligation for tax payment and filing of tax returns including the provision of necessary documents and explanations required by the tax authority in a timely manner (Oyedele, 2019; Bruno, 2019).

Tax evasion: Refers to the act of under withholding tax or failing to pay the correct amount of tax as per the local tax structure as set by the state (Islam *et al.*, 2020).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents the theoretical review and the theoretical framework will review the related literature in relation to the study variables as guided by the study objectives. Research gaps were also identified to provide a basis for the justification of the study.

2.1 Theoretical review

This study which addresses independent variable and dependent variable was based on Revenue Diversification Theory (RDT) by Markowitz (1952) and Principle Model of Taxation Theory by Smith (1776). However from these two throes the Revenue Diversification Theory (RDT) guided this study.

2.1.1 Revenue Diversification Theory (RDT) by Markowitz (1952)

The study adopts a revenue diversification strategy that originates from the Financial Modern Portfolio Theory (Markowitz, 1952). Revenue diversification theory refers to the practice of governments generating revenue from multiple sources instead of relying heavily on a single revenue stream, such as taxes on a specific sector or commodity.

Elaborating on the same point Bernelot (2023), acknowledged that that having well diversified and balanced revenue portfolio resulted to improved financial stability for the new nation like South Sudan hence minimizing revenue volatility that often resulted in reduction of government public expenditures. The diversification revenue theory focuses on whether well diversified and balanced revenue portfolio improves financial stability for the new Nation through capping volatility in revenue that often resulted in reduction of government public expenditures.

Revenue diversification is based on the assumption that spreading revenue sources can help reduce fiscal risk. If a country's revenue heavily depends on one sector or source, economic downturns or external shocks affecting that sector can have severe negative consequences on government finances. Diversification can mitigate such risks by lessening the impact of revenue fluctuations. Moreover, diversified revenue streams are expected to provide a more stable and resilient financial foundation for the government. This stability can enhance the government's

ability to provide essential public services, even during times of economic uncertainty. More so, revenue diversification aims to promote economic efficiency by reducing distortions caused by heavy reliance on specific taxes. Over-reliance on certain taxes may create incentives for tax avoidance and hinder economic growth.

In the context of South Sudan and the study of the National Revenue Authority (NRA), revenue diversification theory is appropriate in the sense that; Understanding revenue diversification theory can help policymakers in South Sudan to design a tax system that is balanced and less reliant on specific sectors or commodities. This can reduce vulnerability to external economic shocks and enhance fiscal stability. More so South Sudan heavily relies on oil revenue, which can be volatile due to fluctuations in global oil prices. By diversifying revenue sources, South Sudan can reduce its dependence on oil revenue and develop alternative sources of income. Diversification requires effective tax administration to ensure compliance across various revenue streams. The NRA needs to develop administrative capacity to manage diverse tax types and enforce tax compliance.

2.1.2 Principle Model of Taxation Theory by Smith (1776)

The "Principle Model of Taxation Theory" by Adam Smith was proposed in his seminal work "An Inquiry into the Nature and Causes of the Wealth of Nations," published in 1776. This theory laid the foundation for modern economic thought on taxation and remains influential in the field of economics and public management.

A classical economist Adam Smith (1776) also cited by Abiola & Asiweh (2022) put forward the canons or general principles of taxation which he said should be observed by the Government when building a good tax system to promote growth and development. Adam Smith's principle model of taxation suggests that taxes should be levied based on four key principles: These are equity, certainty, convenience and economy. These canons improve the revenue generation, compliance and lower cost of collection if followed in tax assessment, collection and administration (Egyin, 2021).

According to the equity principle, taxes should be distributed in proportion to individuals' ability to pay. The wealthy should bear a higher burden, while the poor should pay less, ensuring a fair distribution of the tax burden. Meaning every taxpayer should pay depending on his ability to

pay; and taxpayers should pay taxes proportional to income. Besides, the Certainty principle says that the taxpayer should know in advance how much they owe, when to pay, at what time to pay and in what form a tax is to be paid, and the tax system should be simple for the taxpayers to understand. All these together enhance taxpayers' compliance since it encourages taxpayers to pay and comply with the tax obligations. Certainty in tax rules promotes economic stability and reduces the risk of tax evasion.

With regard to convenience principle: Tax collection should be convenient for both the taxpayer and the tax authority and the administrative process should be straightforward, making it easier for people to comply with tax obligations. Whereas Efficiency principle holds that taxes should not impede economic growth or distort market forces (Franklin-Johnson, Figge & Canning, 2016). Adam Smith emphasized the importance of minimizing the negative impact of taxes on the economy. This is because, if the cost incurred is more than the tax collected, such tax wouldn't serve any purpose since the administration of such tax is likely to be very difficult. Additionally, the timing of tax payment needs to be scheduled when appropriate and also be convenient for all taxpayers (Carr, Davies & Davies, 2018). For instance, land tax is collected during harvesting season, while income tax is normally levied at source before the money reaches the owner. Therefore, a tax system that is convenient tend to encourage taxpayers to comply in tax payment, hence, being able to increase the overall tax revenue collected.

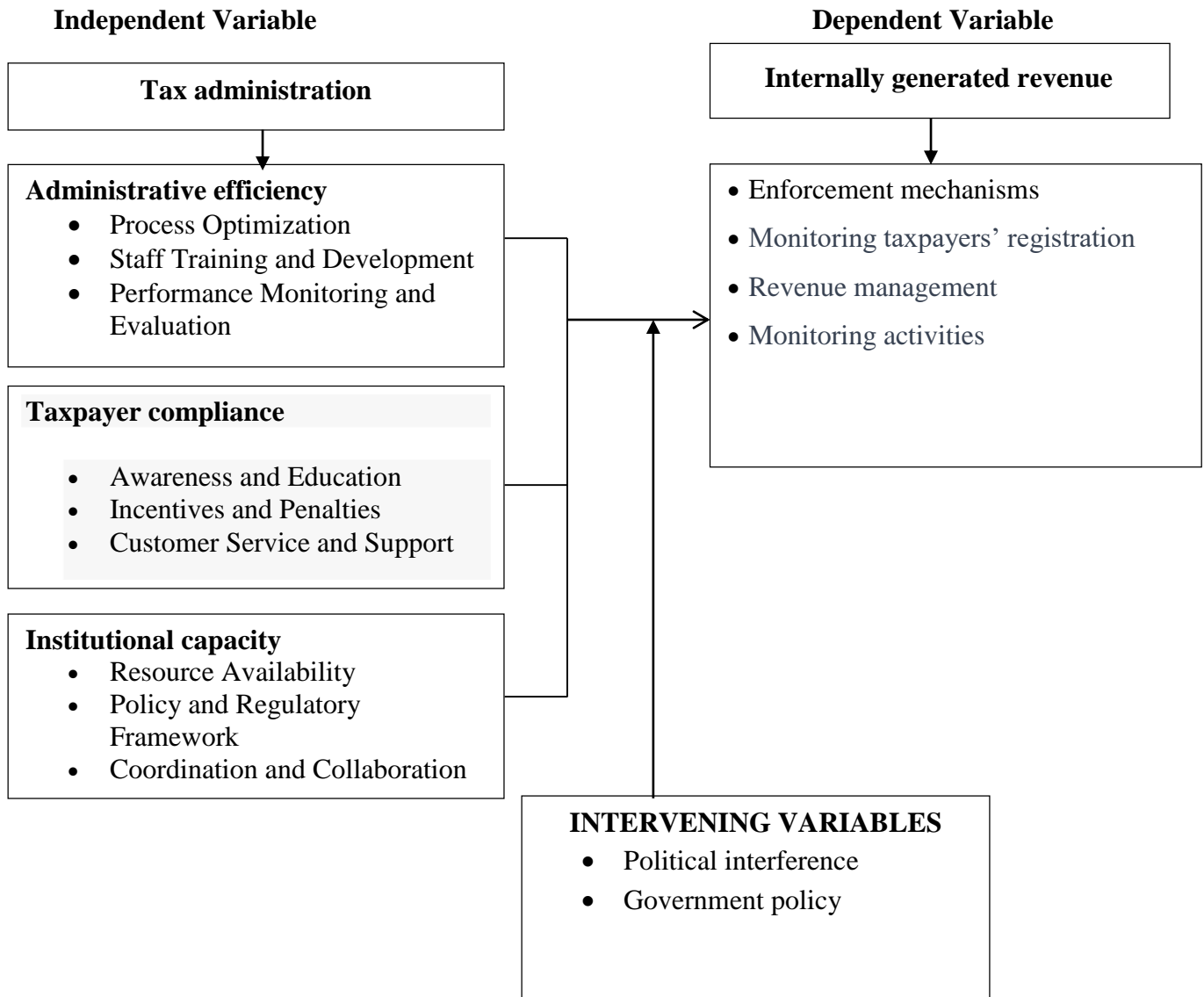
The theory assumes that individuals and businesses act rationally and seek to maximize their self-interest. Smith was a proponent of the laissez-faire approach, believing that government intervention in the economy should be limited. Taxes were seen as a necessary evil but should be kept to a minimum. Also the theory assumes that economic growth and prosperity can be achieved through free market mechanisms and minimal government intervention. Applying Adam Smith's principles to a study on tax administration and internal revenue collections in South Sudan, particularly focusing on the National Revenue Authority (NRA), would involve analyzing how well the tax system aligns with these principles and identifying areas for improvement. For example; the study would assess the progressivity of the tax system in South Sudan. It would investigate whether the tax burden is distributed fairly among different income groups and whether the wealthy are paying their fair share.

Additionally, the study would examine the clarity of tax laws and regulations, as well as the predictability of tax collection procedures. It would explore whether taxpayers have access to relevant information about their tax obligations. Moreover, the efficiency of tax collection processes and the ease of compliance for taxpayers would be evaluated. The study might investigate any bureaucratic hurdles or administrative inefficiencies that hinder taxpayers from fulfilling their obligations. Moreover, the impact of taxes on economic activities and growth would be studied. Any distortions in the market caused by specific tax policies would be identified, and recommendations might be made to align the tax system more closely with the principles of efficiency.

Overall, the study would aim to understand how well the NRA in South Sudan is adhering to Adam Smith's principle model of taxation and whether there are opportunities for optimizing tax administration and revenue collections in line with these principles. By doing so, the study could provide insights and recommendations for creating a more effective, equitable, and efficient tax system that supports economic growth and development in the country (Kirchner & van Wijnbergen, 2016).

2.2 Conceptual framework

Figure 2.1: Showing the link between tax administration and internally generated revenue



Source: Developed using ideas from Steinmo (2018); Okunogbe & Santoro (2023) and modelled by Researcher, 2024

The conceptual framework illustrates the interrelationships between administrative efficiency, taxpayer compliance, and institutional capacity as independent variables, and their collective influence on key dependent variables related to tax administration at the National Revenue Authority of South Sudan. Enhanced administrative efficiency—characterized by optimized processes, well-trained staff, and effective performance monitoring—can lead to improved

taxpayer compliance through increased awareness, incentives, and support services. Similarly, a strong institutional capacity, marked by adequate resources, clear policies, and effective coordination, further bolsters compliance and efficiency. These improvements are expected to result in more effective enforcement mechanisms, better monitoring of taxpayer registration, improved revenue management, and enhanced monitoring activities, ultimately contributing to increased internally generated revenue for the country. This framework provides a structured approach to exploring how these factors interact to impact tax administration outcomes. This study was also intervened with the following variables Political stability, public trust in government, economic environment and technological adoption. These intervening variables can help explain variations in the relationships between the independent variables (administrative efficiency, taxpayer compliance, institutional capacity) and the dependent variables (enforcement mechanisms, monitoring taxpayers' registration, revenue management, monitoring activities) in the context of the study.

2.3 Related literature

This section presents a review of past studies on the study variables.

2.3.1 Administrative efficiency and internally generated revenue

As noted in Besley & Persson (2019); Gaspar *et al.*, (2016) mobilizing tax revenue is essential for a country's development to budget for their resources to finance their essential spending needs (e.g., healthcare, education, and critical infrastructure).

According to El-Taliawi & Van Der Wal (2019) administrative efficiency has become one of the most prevalent concepts in the literature about public policy and development with different concepts used somewhat intertwined, and with different dependencies, such as state capacity, policy capacity, managerial capacity, and administrative capacity (Painter & Pierre, 2015; Wu, Ramesh & Howlett, 2015). Wu, Ramesh & Howlett (2015) distinguish three necessary competency types; analytical, operational, and political capacity, applying to three levels; the individual, organizational, and systematic. According to them, administrative efficiency results from the combinations of skills and resources at each level, while the interplay between different competencies can explain cases of policy failure or success.

Following their terminology, this study zooms in on administrative-operational capacity, required of government agencies engaged in the operations of implementation and delivery. Effective and rigorous implementation and the capacity to actually deliver on policy promises (e.g. Barber, Moffit & Kihn, 2020; Barber, 2015) is one of the key elements distinguishing high performing countries from those that show mediocre performance (Everest-Phillips, 2018). Administrative capacity is largely defined by Painter & Pierre (2015) as the ability of the government to manage its human and physical resources to deliver on its objectives. It focuses specifically on how policy implementation and delivery are organized, and how agencies and networks and their managers, responsible for delivering on policy promises, operate and perform.

Acedo *et al.*, (2022) carried out a study on tax administration challenges in Africa and found out that tax administration efficiency and effectiveness is an area of interest to policymakers due to the role tax administrations play in raising domestic resources to finance the budget, however, despite the need for developing countries to strengthen the performance of their tax administrations to support domestic resource mobilization, common weaknesses such as an unreliable taxpayer registration base; under-utilization of digital technologies to enhance compliance and revenue collection processes, particularly on the declaration (filing) of tax returns; ineffective risk management (compliance, operational, and human capital risks); unresponsiveness to taxpayer inquiries; unstructured processes and procedures; and weak accountability and transparency of tax administration operations still impact collection of taxes leading to higher collection costs.

In this regard, to improve the efficiency of tax collection and administration, an earlier study by Petty (2019) analyzed the economic instability of England, the confusion of the taxation system, and the heavy taxation that were not conducive to the healthy and effective development of the economy, and proposed the taxation principle of “fairness, simplicity, and economy” in view of the economic situation. Turgot (2019) focused on the formation of social wealth and the distribution of income as well as discussed the advantages and disadvantages of direct and indirect taxes. He put forward the abolition of tax exemptions for nobles and others in order to achieve equal taxation. To summarize a large number of previous scholars’ research results, Smith (2020) put forward the four major taxation principles of “equality, certainty, convenience,

and least cost.” The least cost means that the state taxation department should minimize the cost of taxation, which also laid the foundation for the principle of efficiency proposed by western taxation scholars later.

Similarly, Musgrave (2019) summarized the classical taxation principles and proposed the famous six principles as well as reduced the cost of tax administration and collection as much as possible and the tax burden on government departments. In addition, he put forward a series of incentives to encourage taxpayers to pay taxes voluntarily in order to eliminate the negative impact on the economy. Based on the theory of tax evasion, Dhimi & Al-Nowaihi (2017) constructed a static tax evasion model to conclude that whether a taxpayer would choose to evade tax is mainly influenced by the dynamics of both the cost of tax compliance and the potential benefits of tax evasion. Influenced by the classic tax evasion model, the research on tax administration has been expanded to the field of tax compliance, e.g., the role of social factors such as morality, ethos, and credibility on public tax compliance. For example, Alm *et al.*, (2022) analyzed the phenomenon that the expected benefits from tax evasion by taxpayers remained high, but the true rate of tax evasion was low that cannot be explained by expectancy theory. They proposed that people’s expected probability of being punished for tax evasion was much greater than the probability of its true occurrence by prospect theory.

Joshi, Prichard & Heady (2023) studied the challenges associated with taxing small businesses in the informal sector and established that One key obstacle to optimising income taxes is informality as many individuals and companies operate completely outside the purview of the tax authority. In addition, they also found out that the existence of an informal economy generates horizontal inequities and economic distortions that potentially undermine tax perceptions and the moral fibre of a society. Their study recommended that in order to reduce the costs of compliance, there is an urgent need to encourage tax compliance demands not only lowering costs but also by strengthening the potential benefits of formalisation. More so, successful reform needs political support from political leaders, tax administrators and taxpayers alike. Moreover, there should be greater attention to strengthening political incentives for reform, through strategic policy, administrative and institutional reform.

Ogembo (2020) investigated the taxation of self-employed professionals in Africa and found out that the discourse on the hard-to-tax in low-and middle-income countries, particularly in Africa,

has focused primarily on farmers and small and medium-sized enterprises leaving out Professionals despite the acknowledgement in the literature that, considering their potential earnings, the absolute amount involved in evasion by professionals in low-and middle-income countries is probably higher than farmers and small and medium-sized enterprises. The author recommended that in order to increase tax collection from the informal sector in Africa it is sensible to begin to focus more seriously on self-employed professionals so that the polity should see fairness in taxation.

Likewise, Santoro (2021) investigated the dimension of tax compliance and found out that Non-filing, the failure to submit a tax declaration, is a widespread phenomenon in sub-Saharan Africa which produces detrimental fiscal effects, from impaired revenue mobilisation to inequality. Similarly studies by (Santoro, 2021;Almunia *et al.*, (2022); Mascagni *et al.*, 2022) also found out that even amongst taxpayers who are formally registered, there is a high level of non-compliance as the vast majority of registered taxpayers in Africa either do not file their returns or zero-file. In addition, other scholars investigated why African taxpayers' morale and willingness to pay are remarkably low and found out that different factors associated with low willingness to pay include: distrust of the state (Bratton & Gyimah-Boadi, 2016; Isbell, 2017), dissatisfaction with public services (Blimpo *et al.*, 2018), perceived unfairness of the tax system (Okunogbe & Edjigu, 2022) and the complexity of navigating incomprehensible tax regulations (Aiko and Logan, 2024; Mascagni and Santoro, 2018).

Consequently, Mayega *et al.*, (2021); Mascagni & Mengistu (2019) investigated the quality of Pay as you earn (PAYE) and its impact on the growth of the economy and found out that tax identification numbers (TINs) for employees are largely missing or incorrect in employers' PAYE returns. According to the theorists, this means that the tax authority is unable to track payments by individuals over time and match individuals' records with other databases. Reporting aggregated PAYE taxes at the employer level and not linking to individuals also creates an opportunity for inaccuracy in the amount of taxes remitted. Relatedly, the inability to match taxpayer-level data from PAYE to other data sets (such as income tax returns) makes it difficult to add up individuals' total income and enforce progressive income tax rates. Moreover, a study by Mascagni & Mengistu (2019) revealed that in many African countries, PAYE data

are not fully digitised and that Many returns are kept in paper form, prone to loss or deterioration with time and making it very unlikely that this data will be analysed.

Mascagni *et al.*, (2021) investigated whether adoption of ICTs can increase tax compliance and found out that Traditional tax processes involved more of paper-based filing and extensive in-person interactions between taxpayers and tax officials. Unfortunately, the system created several challenges such as large compliance costs, collusion with tax officials or extortion by them, and poor tax records that limit the potential of tax agencies to conduct analyses for compliance monitoring and forecasting. However, although new technology to digitise taxpayer services may hold a lot of promise, important barriers to adoption of these technologies may severely curb the potential for revenue mobilisation. Along the same line of whether adoption of ICTs can increase tax compliance, Masud (2019) and Obert *et al.*, (2018) found out that lack of awareness and lack of training were key factors that have been identified in both Nigeria and Zimbabwe as barriers to adoption of e-services by taxpayers.

Karanja, (2018) conducted a study which highlighted the challenges affecting collection of turnover tax in Nairobi County, Kenya. He recognized that revenue collection was highly affected due to the tax officers soliciting bribes so as to reduce tax liability. Besides these Jahnke, (2017) acknowledged that, gross tax collection is negatively affected by dishonesty, exploitation and collusion among the tax administrators. It further approved that, mismatch and collision of duties of public officials created a loop hole for the ill-fated tax administrators to advance their deals. Also what came out clearly was that the better positioned the tax administrators were in the government they skewed the tax interpretations to ensure they received kickbacks.

2.3.2 Taxpayer compliance and internally generated revenue

During the previous decades, there has been a prolific literature—both theoretical and empirical—on the relationship between taxpayer compliance and internal revenue collections. To grasp taxpayer compliance, one must first understand why governments need taxes. Taxes are vital to the activity of the democratic state, without them states cannot fulfil their regulatory or redistributive duties (Sikka, n.d.; Poudel, 2017). Modern Government's funding comes from taxation, and it is used to finance capital spending and the government's budget each year. For

these purposes, governments use tax officials/authorities to raise taxes on behalf of the nation on behalf of companies and entities that have a recognizable revenue stream.

Relationship between National Revenue Authority and taxpayers' compliance is that National Revenue Authority's primary responsibility is to collect tax revenue from taxpayers for the country's development. This responsibility, however, depends on the relationship between the tax administrator and taxpayers based on the rights and obligations of both parties. The OECD provides for the rights of taxpayers to include the right to information, assistance and being heard, to pay the correct amount of tax prescribed, certainty, privacy, confidentiality and secrecy. Meanwhile, the obligation of the taxpayer includes being honest and co-operative, providing accurate information and documents on time, keeping records and paying tax on time (OECD 2019). Implicitly, if both parties play their roles, the compliance rate is likely to increase as well as revenue collections.

It has been supported that Knowledge of taxation is the reason why some taxpayers meet their tax obligation and is the reason why others don't comply. Citizen, educated or not need e a fair understanding as well as knowledge regulations of tax in order to fulfil their tax responsibilities. In general it was necessary for taxpayers to know about taxes in advance so as to fulfil their obligation. Besides these it has been observed that there is need to call for urgent sensitization of the taxpayers to clearly and easily understand the importance of paying tax so that they can do it voluntarily (Aumeerun, Jugurnath, & Soondrum, 2016). Moreover, when the taxpayers know the regulations well they will be advantaged to minimize the exploitation of the fraud tax administration officers who have been capitalizing the gap that exist due to inadequate information (AlAdham, Abukhadijeh & Qasem, 2016).

Akau (2019) undertook a research on factors affecting collection of non-oil revenue in South Sudan. The study established that only tax compliance cost has negative and non-significant effects on non-oil revenue collection. Whereas staff competence, tax rate, and tax payers' knowledge have a positive and significant influence on non-oil revenue collection in South Sudan. He recommended for policy formulation in South Sudan focusing on staff competence, tax rate, and tax payers' knowledge as they were highly significant. The researcher further noted that the National Revenue Authority's tax division should work on revenue diversification as a way of promoting the country's economic growth and well-being. Government must work in

collaboration with citizen to encourage tax payment. This can only be achieved through efficient service delivery to the citizen

Besley & Persson (2024) investigated the question of why do developing countries tax so little and established that Low-income countries typically collect taxes of between 10 to 20 percent of GDP while the average for high-income countries is more like 40 percent. In the same study, they also established that Poor countries are poor because of factors related to the economic structure of these economies, political factors such as (weak institutions, fragmented polities), lack of transparency due to weak news media. Moreover, sociological and cultural factors—such as a weak sense of national identity and a poor norm for compliance—also stifle the collection of tax revenue. The authors found a strong negative correlation between corruption and the tax revenue-to-GDP ratio. They attribute this correlation to corrupt systems of government that face resistance to increasing taxes. The study recommended for a dynamic approach that encompasses the two-way interactions between these political, social, and cultural factors and the economy. Similarly, *Aghion et al.*, (2016) also found out that widespread corruption harms the culture of compliance, thereby increasing tax evasion. While a study by Dreher & Herzfeld (2015) revealed that tax exemptions perceived to be the result of a bribe undermine the trust in government and the compliance with tax laws. Along the same line a study by Schneider & Enste (2000) opined that hyper corruption fosters the development of the informal sector, and therefore erodes the potential tax base.

Junquera-Varela *et al.*, (2019) while investigating how to enhance effective revenue administration reform, the theorists claimed to have found out that in order to increase compliance, there is a need for an establishment of specialized taxpayer offices, focusing on taxpayers with different characteristics and different risks to revenue. Similarly, IMF (2015) also listed effective monitoring of large taxpayers as one way to address compliance deficits. This specialization may be reinforced by segmentation into economic sector to improve knowledge of personnel on sector-specific issues (e.g., for extractive industries, financial institutions, or telecommunications companies). By building specialized tax offices with the specialist skills to service distinct taxpayer segments, compliance and service can be enhanced, perceptions of corruption reduced and tax yield raised.

Okunogbe & Santoro (2023) investigated the promise and limitations of information technology as an enabler for tax mobilization and established that tax revenue in many low-and middle-income countries is inadequate for funding investments in public goods and human capital. With high levels of informality and limited state capacity, many tax authorities have difficulty determining the true tax base and collecting taxes efficiently and equitably. According to Okunogbe & Santoro although Tax authorities are increasingly adopting new technologies to improve administrative processes, reduce taxpayer compliance costs, and enhance their overall effectiveness, however Tax Evasion and Avoidance, Weak Tax Administration, Informal Economy, Complex Tax Laws and Regulations, Poverty and Inequality, Corruption and Mismanagement and Political Economy Factors still hinder strategies put in place to achieve tax compliance. The study recommended that addressing these challenges requires comprehensive reforms that go beyond the implementation of IT solutions. It necessitates a holistic approach that includes strengthening tax administration, simplifying tax laws, improving taxpayer education, combating corruption, and addressing poverty and inequality issues. Additionally, building public trust and ensuring transparency in the tax system are crucial to encourage voluntary compliance among taxpayers.

In addition, Zafarullah (2018) studied the effects of political affiliation and tax Noncompliance and found out that tax noncompliance behaviour has impacts on the economy and affects the overall equity and efficiency of the tax system and changes the institutional capacity within the economy. So, to study the tax noncompliance behaviour due to its huge impact on the overall economy, Cullen *et al.*, (2018) argued that when a higher fraction of county residents hold a positive view of government, a lower fraction of individual income tax is evaded. Gerber and Huber (2019) argued that taxpayer will usually decide about his taxpaying behaviour on the basis of how the taxpayer perceives overall government spending and this may affect taxpayers' affiliation toward government. Similarly, Hanousek and Palda (2004) found that when individuals find public services at the lower side and do not have any political affiliation with the current government are more likely to report tax noncompliance behaviour. Moreover, Alm *et al.*, (2016) found that political affiliation had a significant negative impact on tax non-filing compliance. Besides, when people perceive that tax system is fair, people follow tax compliance (Cummings *et al.*, 2019).

Other studies have also looked at political ideology, tax compliance, and political affiliation. For example, Lozza *et al.*, (2023) explored the relationship between political ideology and tax noncompliance behavior among self-employed taxpayers in Italy. Their study incorporated the Slippery Slope Framework and, on the basis of quantitative and qualitative results, suggested that political affiliation can directly affect the tax compliance behavior. Moreover, Cullen *et al.* (2018) found that when individuals are of the same political party as the incumbent president, they express less negative views on government tax and spending policies and are likely to show more tax compliance behaviour. Likewise, Abodher *et al.*, (2016) recommended that in order to increase internal revenue collections, then “existing theories and models of tax compliance need to be adapted to incorporate political factors in wake of political turmoil in countries facing issues of tax noncompliance”.

In the same way, a study based on SMEs in Lira municipality by Gonzaga (2021) sought to assess the relationship between tax administration system (Tax education, Tax registration and Tax assessment) and Tax compliance (Tax filing, Tax reporting and Tax payment). His study used a multi-methodological approach that analyzed perceived quantitative and qualitative data, to obtain responses from the respondents. The finding of the study revealed that tax education is significantly associated with two major components of tax compliance (tax filing and tax reporting) but does not significantly relate to tax payment. It was further revealed that, identification of legal tax payers is statistically significant and positively correlated to tax compliance (tax filing, tax reporting and tax payment) at 99% level of confidence. Also, tax assessment components (record keeping, skilled personnel of URA on tax assessment, information requirement by tax payers and tax assessment methods used by URA) were seen to be significantly positively associated with tax compliance. Finally, compliance cost had a positive effects on tax compliance and significantly predicted tax compliance. It was thus recommended that in order to achieve effective adequate revenue collections; tax policy makers, National Revenue Authority, tax payers, managers of different companies should consider proper education channels, improved mode of registering tax payers, best assessment methods should be practiced so that there is reduced compliance costs to motivate tax payers to voluntarily comply with tax filing, registration and payment.

Furthermore, Oladipupo & Uyioghosa (2016) cites (Braithwaite, 2017) who indicates that high awareness by the society would encourage people to fulfill their obligations to register as taxpayers, reporting and paying taxes properly. Richardson (2016) explained that it is very important for people to understand tax law, because it shapes their disposition to comply. He also explained that generally, the law is viewed as complex, this results in taxpayers becoming unwilling to try and comprehend the tax legislation. Many people find it difficult to comprehend the messages contained in the tax laws, their best level of comprehension depends on the knowledge that a person has pertaining to the area of tax knowledge (Saad, 2022).

Although there is little research on tax compliance, recent studies have shown that taxpayers often have little understanding of how tax systems work (Kira, 2017; Feldman *et al.*, 2016; Tanui, 2016). Using Afrobarometer data on thirty-six African countries, Isbell (2017) reports that the majority of respondents have difficulty figuring out what taxes they owe to the government. While small taxpayers are likely to suffer more from lack of tax knowledge, large taxpayers and business associations are also not immune to this issue (Nalishebo & Halwampa, 2024). Importantly, it is increasingly clear that tax knowledge is a key determinant of tax compliance (Palil, 2020; Richardson, 2016). This is even true in countries where tax systems are complex and hard to navigate. As a result, there is an increasing awareness, especially amongst African tax specialists, that lack of tax education and knowledge is one of the key obstacles to voluntary tax compliance (Kira, 2017; Nalishebo & Halwampa 2024; Tanui, 2016).

Similarly, Palil (2020) posits a relationship between tax knowledge and taxpayers' ability to understand the laws and regulation for better compliance. This author is supported by Amayi and Machogu (2023) who sought to establish the effects of taxpayer education on voluntary tax compliance, among Small and Micro-Enterprises (SMEs) in Mwanza City-Tanzania. To achieve the study purpose, a cross-sectional descriptive research design was used that involved the use of both primary and secondary data supplemented by the use of a self-administered questionnaire. According to the findings, its reported that 85% of the respondents, admitted to have gained understanding on the basic tax laws and procedures, while 15% showed that there was no improvement in understanding the basic tax laws. 78.7% of the respondents agreed that through the taxpayer education, they had been able to understand and become aware of their taxpayer rights and obligations. 21.3% of the respondents stated that taxpayer education had not been able

to help them in understanding and becoming aware of their tax rights and obligations. 83% of the respondents agreed that taxpayer education helped them in understanding clearly the procedure of paying taxes, while 17% claimed that despite the tax education they received, they did not understand clearly the procedure of paying taxes.

In the same vein, Tembo (2024) shows that there was a positive relationship between taxpayer's education knowledge and tax compliance, a significant positive relationship between tax awareness campaigns and tax compliance and a significant positive relationship between religiosity (tax morals/ethics) and tax compliance among Small and Medium Enterprises in Nakawa Division. Also, Oosa (2016) added his voice by reasoning in order to achieve anticipated revenue collections, there should be the promotion of tax knowledge so that there is an improved level of tax compliance than tax penalty. Moreover, government should also do everything possible to increase public knowledge on tax matters and tax education should be included in school curricula at all times. Similarly, small and medium scale business owners should also seek to advance their tax knowledge and awareness for the mutual benefits to the governments and taxpayers.

Wadesango & Mwandambira (2018) provide further evidence noting that tax non-compliance is an area of concern for all government and tax authorities and it will continue to be an important issue that must be addressed. The study was to evaluate if lack of tax knowledge contributed to high levels of tax non-compliance amongst SMEs in Zimbabwe. To achieve this, a quantitative research approach was used involving a sample of 35 SMEs and 40 tax officials. The findings were that SMEs in Zimbabwe possess basic tax knowledge about taxation but lack a deeper understanding like the difference between presumptive taxation and income based taxation. Wadesango & Mwandambira (2018) further note that this insignificantly influences their non-compliance behaviour. Resulting from the study findings, it also emerged that in order for tax knowledge to influence tax compliance positively, the tax rates and corruption need to be addressed too. In spite of these results, their empirical study recommends that Zimbabwe Revenue Authority (ZIMRA) should still continue to raise awareness to uninformed and inexperienced SMEs on the benefits of paying tax, continue encouraging proper record keeping through taxpayer education and social media campaigns.

Bird (2024) also argues that “the existence of tax knowledge, which consists of general knowledge, legal knowledge and technical knowledge did not significantly affect tax compliance behaviour of SMEs”. His findings indicated that knowledgeable taxpayers were not necessarily compliant taxpayers. It was also found that tax knowledge has no impact on tax compliance in Indonesia according to Fauziati (2016)

2.3.3 Institutional capacity and internally generated revenue

According to Gerit (2021) an effective tax system encourages taxpayer to register and develop the behaviour of paying taxes. Therefore, the tax community should be provided with clear and comprehensive descriptions of the requirements that lead to registration and tax administrations should facilitate taxpayers to make the procedural requirements as easy as possible.

It is argued that there is a social contract between citizens and the government and that the individuals pay taxes in exchange for the services provided by the government (Luttmer & Singhal, 2024). As such, positive actions of the government increase social commitment and tax morale. The most salient factor influencing tax morale is represented by vertical trust. Indeed, regardless which public authority is analysed, a high tax morale level is associated with a high level of: trust in the government (Andriani, 2016; Chan *et al.*, 2018; Vythelingum *et al.*, 2017); trust in the parliament (Alm & Torgler, 2016; Chan *et al.*, 2018); trust in court and the legal system/rule of law (Andriani, 2016; Vythelingum *et al.*, 2017); trust in the tax authority and tax officials (Jahnke, 2015; Vythelingum *et al.*, 2017); trust in public officials (Torgler & Schaffner, 2017); trust in politicians (Lago-Penas & Lago-Penas, 2020); trust in the president (Torgler, 2015b); trust in political parties (Chan *et al.*, 2018); and trust in police (Leonardo and Martinez-Vazquez, 2016).

In the same vein Kassim (2023) observes that in order for a country’s revenue collection to increase, there is need for institutions to move away from manual forms to electronic system where tax payers need to access tax information at their own convenient time. He maintains that the digital age is rapidly transforming the relationship between tax authorities and taxpayers due to the fact that online registration by taxpayers adequately serves the needs of taxpayers thus promotes compliance, reduces the number of unintentional errors and is cost efficient. Driven by a desire for more revenue, greater efficiency and improved compliance in an atmosphere of

shrinking resources, tax authorities are increasingly relying on digital tax data gathering and analysis using digital platforms to facilitate real-time or near real-time collection and assessment of taxpayer data (Liu & Ye, 2023). When taxpayers file their taxes online, they will be creating a permanent electronic record for use in the future. Instead, they can pull up their information on computer and get to work right away. The Digital Tax System brings more accuracy and online filing takes much of the guesswork out of the tax return process and many programs even do the calculations. It also makes the filing process faster and the last thing most taxpayers want to do is spend days and weeks sifting through papers to file their return. When tax payers file their taxes online, that will speed up the process, which will save them a lot of time and frustration and improve compliance as well.

Khizar & Siddiqui (2021) investigated the impact of institutional and political environment quality (IEQ) on tax evasion in South Asian member countries. In their study, IEQ is measured by the World Bank's Worldwide Governance Indicators & Polity-IV indicators which include voice and accountability, political stability, government effectiveness, regulatory quality, rule of law, control of corruption & autocracy and democracy respectively, while tax evasion is measured by the size of their shadow economy. Using multiple regression analysis the results of the study indicated that voice & accountability, government effectiveness, rule of law, regulatory quality and autocracy are significant and important determinants of tax evasion. Although these are non-economic variable but their impact on tax evasion is found adequate in South Asian countries. The findings were found to be potentially useful for South Asian countries and it was recommended that policymakers in those countries should identify the most effective tools that can minimize tax evasion levels. In addition, policymakers should consider strengthening of institutional frameworks in that South Asian countries should work on enhancing their institutional structures, such as (tax authorities and legal systems), to create a more efficient and transparent tax administration process. This may include improving tax collection methods, simplifying tax laws, and ensuring effective administrative efficiency.

Additionally, informal institutions have an effects on the tax evading activity by affecting what people consider as being morally correct to pay taxes (Torgler & Schneider, 2019a; Shafer & Wang, 2018). If citizens perceive that the tax policy gains would be substantial enough, they will cooperate with the tax policy (Torgler & Schneider, 2019b). And if citizens think the tax scheme

as unequal, and the government is untrustworthy, people would take action to stop paying taxes (Torgler & Schneider, 2017, 2019a). On the other hand, if the tax burden is equal, and authorities are honest, citizens can remain compliant with their tax obligations. Thus, the presence of good institutions will lead to people behaving lawfully and therefore, it is a remedy for tax evasion problems (Torgler & Schneider, 2019b). Furthermore, Torgler & Schneider (2019c) argument that "better institutions effectively strengthen incentives to behave lawfully and deter illegal activity through increased accountability in institutions because according to Torgler & Schneider, taxpayers are more likely to comply with tax laws if their governments are perceived as efficient rather than wasteful.

Earlier studies have found a positive relationship between tax morale and democracy (Alm & Torgler, 2016). Riahi-Belkaoui (2004) believes the creation of a tax morale is a good way to discourage tax evasion. Hence, political stability would be expected to result in a high level of tax morale and, in turn, reduce tax evasion. The uncertainty of a new government may give rise to two types of uncertainty for taxpayers. These uncertainties include not knowing which political party won the nomination and whether they might be caught evading taxes (Katz & Owen, 2023). As a result, taxpayers will sometimes conceal their true incomes in an attempt to protect their wealth and evade taxes. Also in a study carried out Hofmann *et al.*, (2024) established that for governments to build and maintain a healthy relationship with tax payers, and reduce antagonistic and hostile interactions with government, revenue collection institutions must establish regulations that are transparent and fair in order to foster an environment that encourages the private sector to thrive.

In a study by Wahl *et al.*, (2020) found out that, tax evasion levels are influenced by a variety of factors including trust in authority and the ability of the tax authority to deter. Kirchler *et al.*, (2008) in their study explained the differences between synergistic and antagonistic climates. According to Kirchler *et al.*, synergistic climates are characterized by a 'service and client' culture, versus an antagonistic climate that is characterized by 'cops and robbers'. The latter may lead to voluntary compliance by taxpayers while the former suggests non-compliance. Additionally, in a study carried out by Alon & Hageman (2023) among 5,000 companies in 22 former Soviet countries found that under circumstances of high corruption there is lower tax compliance. The study concluded that corruption can encourage people and businesses to avoid

paying taxes, while also incentivizing public officials to do so. Moreover, a study carried out by Garcia & von Haldenwang (2016) established that tax collection may be easier for autocratic regimes than for democracies, claiming that an autocratic government leads to higher tax collections as stronger executive power is a hallmark of autocratic rule, based on the assumption that taxation is never an entirely voluntary act, and that citizens frequently prefer tax avoidance.

Akanbi (2019) was a study that set out to search for an empirical answer to the question of whether better state institutions leads to the increase in tax collection, or would higher tax collection help improve state institutions?. The study found out that enhancing tax collection has always been a central theme for economic development, particularly in low-income countries (LICs) as these countries have so many large development needs (e.g., to meet the Sustainable Development Goals (SDG). Besides, many developing countries face acute financing needs for critical social and infrastructure spending. According to the estimate by Gaspar *et al.*, (2019), delivering on the SDG agenda would require additional spending in 2030 of US\$0.5 trillion (15 percentage points of GDP) in LICs. The study recommended that Countries with low tax capacity and weak institutions should do all they could to exit from a vicious cycle. This is due to the fact that the existence of the bidirectional causality suggests that countries with low tax capacity and weak institutions may well be trapped in a vicious cycle, with undeveloped institutions adversely affecting tax capacity, which could further weaken institutions. To exit from such a cycle, starting with short-term tax policy and administrative reforms (e.g., increasing tax rates, removing exemptions, and improving auditing and risk management) may be helpful, as strengthening institutions could often take time.

According to Kassa (2021) in countries where corrupt tax administration practices are not dealt with, such incidences creates serious problems especially for the business community. Gleason, Pincus & Rego (2017) also states that, inadequate tax collections are due to weaknesses that prevail during its collection. Many scholars in the field of taxation have observed that developing nations are always faced with serious problems in regards to inefficient tax administration. Such problems in developing nations is believed to be caused by insufficient tax administrative employees with necessary skills as well as high illiteracy level that prevails amongst taxpayers and tax collectors in these countries. The reason why inexperienced tax officials with little

understanding of various tax laws as well as lacking sufficient accounting practice that are key to analyzing tax returns are engaged to deal with tax matters in developing countries is as a result of financial constraints (Torgler, 2021). Further, Kayaga (2020) argue that the problem of engaging unqualified and inexperienced tax officials is due to inadequate of training institutions as well as opportunities.

2.4 Relationship between tax administration and internally generated revenue

Chuenjit (2024) investigated the culture of taxation in order to understand the perception of taxpayers toward tax system. The study established that a problem of tax administration in many countries is that governments cannot collect all the taxes that are owed to them under the statutes. According to the study, it is argued that some people might believe that paying taxes is a responsibility that should be willingly accepted, whereas others might feel that tax cheating does not matter. Those perceptions might create different postures among actors in the tax system. Positive values and attitudes toward the tax system might bring about a positive outcome of tax collection and vis-vas. The results of the study showed that culture of taxation may bring about different tax collection outcomes. Similarly, studied Dahl (2021) studied trust-based tax compliance and established that taxpayers will have more trust in tax collectors who treat them with fairness and a respectful manner. In addition, trust might involve expectations. If taxpayers expect that their taxes will be spent on public programs which allow the government to provide sufficient services to taxpayers, taxpayers are more likely to trust the government and the tax system. More trust in the government, the tax administration and the legal system tends to increase individuals' willingness to contribute with their taxes (Batrancea *et al.*, 2022).

Consistent literature on the variables influencing internal revenue collections and tax administration is highlighted through various disciplinary lenses ranging from economic, legislative, and psychological to political or sociological (; Martin *et al.*, 2019; Oats 2022). Given the complex nature of tax administration and the various influencing factors, many researchers pointed out that tax evasion and tax avoidance are the most serious problems faced by Africa in terms of taxation. Tax evasion is the illegal behavior of taxpayers who fail to pay or underpay taxes in violation of the provisions of the tax law. Tax avoidance is the dynamic tactic by which a taxpayer attempts to reduce or eliminate his tax liability without actually breaking the law (Badara, 2022; Olsen *et al.*, 2019). Such misbehavior has produced a massive gap between

actual and projected revenue. Ilham & Hayon (2019) and Quick (2020) argue that if people can avoid paying the tax to which they should logically be subject within the general scope of the tax, the theoretical justice of the tax is lost to a great extent. Tax evasion and avoidance undoubtedly deprive the tax revenue of the government, resulting in a discrepancy between prospective and actual tax collections.

Trawule *et al.*, (2022) investigated the influence of tax education on the capacity to generate the required amount of tax, especially in developing nations. The study established that the phenomena of tax education limitations, falsified taxpayers' documents, and the inconvenience of paying taxes have become crucial to increase tax revenue performance. In addition, the study also established that taxpayers' lack of awareness, motivation, and tax-paying ability has led to their anxiety and misunderstandings with revenue offices. This is because tax laws and procedures are complicated and confusing for taxpayers. The study recommended that tax education work should be given properly, especially in developing countries, so that people can perform their duties properly. Similarly studies by (Boadway *et al.*, 2017; Frecknall-Hughes *et al.*, 2017) also opine that internal revenue collections can be enhanced through better tax decisions, more transparent general tax laws, and incentives for compliant taxpayers.

Paleka, Karanovic & Badulescu (2022) conducted an empirical research to identify the determinants that influence taxpayers' compliance behaviour in Croatia and established that trust between taxpayers and the tax administration was found to have a significant positive influence on tax compliance. When taxpayers perceive the tax authority as trustworthy, they are more likely to comply with tax regulations voluntarily. Moreover, the study also found out that tax education and awareness, perceived fairness, enforcement and Penalties when they are used effectively, they are more likely to encourage taxpayers to pay their taxes. The study recommended that tax authorities should focus on building trust with taxpayers through transparent and efficient tax administration. Communication and engagement with taxpayers can help foster trust and improve compliance. Additionally, enhancing tax education, fairness and transparency and promotion of effective enforcement system should be enhanced to decrease psychological egoism among the taxpayers.

Relatedly, Adekoya, Lawal & Olaoye (2020) also recognize that the skills of the tax enforcement team are important. They look at the human relations skills as important enablers of enforcing

tax compliance especially in the informal sector which is largely untapped in Africa. They reiterate the need for good relations between the tax enforcement team and the tax payers as a means of improving tax compliance.

The study conducted by Kaulu (2022) investigated the determinants of tax evasion intention by employing the Theory of Planned Behavior (TPB) and examining the mediating role of taxpayer egoism. The research aimed to identify factors influencing taxpayers' intention to engage in tax evasion and explored how psychological egoism might mediate this relationship. Additionally, the study tested the impact of tax evasion, psychological egoism, tax education, and technology on tax revenue collection performance. The study identified significant factors influencing taxpayers' intention to engage in tax evasion, as measured by the Theory of Planned Behavior. These factors included: attitudes towards tax evasion, subjective norms, and perceived behavioral control. Moreover, psychological egoism, which refers to individuals' self-interest-driven motives, was found to mediate the relationship between taxpayers' intention to evade taxes and other factors.

To enhance tax revenue collection performance and address tax evasion intention, the study by Kaulu, recommended for developing and implementing targeted tax education programs to improve taxpayers' awareness of their tax obligations and the benefits of compliance. Educating taxpayers about the negative consequences of tax evasion and the importance of contributing to the national revenue can foster voluntary compliance. Also, considering the mediating role of psychological egoism in tax evasion intention, the study also recommended that tax authorities should design interventions to address egoistic tendencies through promoting a sense of civic responsibility and emphasizing the societal benefits of tax compliance to mitigate egoistic motives. Moreover, leveraging technology for tax administration can lead to more efficient and effective revenue collection. Implementing advanced tax compliance tools, such as data analytics and electronic filing systems, can help identify potential evasion and improve overall compliance rates.

In addition the study by Fufa (2017) examined the relationship between taxpayers' perception of fairness in the tax system and its impact on internal revenue collections in Bole sub city category "B", Ethiopia. It investigated how perceptions of fairness influence compliance behavior. Accordingly, the study established a strong correlation between taxpayers' perception of fairness

in the tax system and their compliance behavior. As when taxpayers perceive the tax system as fair and equitable, they are more willing to comply with tax obligations. Regarding to tax knowledge, even if most of the respondents' believe that they do not have a problem with completing and filing the tax return, they described the need of professional assistance to do that. Although most of the respondents' mentioned the complexity of business profit tax system, they also mentioned that the tax officers should make sure to have the necessary information available to take decisions. The study concluded by highlighting the significance of improving the tax system by educating taxpayers', educating tax collectors to increase tax collection efficiency, develop simple and transparent tax collection systems, provide valuable information to taxpayers', building trust and confidence with taxpayers' to increase the positive perception of taxpayers' towards fairness.

Bayale, Tchila, Yao & Tenakoua (2022) studied tax administration reforms and their impact on internal revenue collections in Togo. It examined the various reform measures implemented by Togo and assessed their effects on revenue generation. The study established that tax administration reforms are often motivated by their potential to improve tax revenue mobilisation. It was also established that countries with stronger institutional capacity (skilled human resources, modern infrastructure, and strong organizational structures) in their tax administration agencies tend to have better revenue collection outcomes. Hence, the paper concluded that after almost 9 years of reform, the improvement in Togo's tax performance is remarkable. However, more tax-related and institution-related reforms are crucial to make Togo's tax system more buoyant and sustainably improved tax revenue mobilisation.

Al-Rahamneh & Bidin (2022) empirically analysed the effects of tax fairness, peer influence and moral obligation, on sales tax evasion among Jordanian SME owners/managers. The results revealed that tax fairness and moral obligation had a significant negative effects on sales tax evasion behaviour among SME owner-managers. On the other hand, peer influence positively and significantly impacted sales tax evasion behaviour. The findings highlight the importance of fostering taxpayer trust through transparent communication and involving the public in tax policy decisions. Governments can improve internal revenue collections by ensuring fairness in tax policies and effectively communicating the benefits of tax compliance to taxpayers. Thus, policymakers and tax authorities should incorporate these factors in developing effective

strategies to reduce tax evasion in Jordan, which could result in an improvement in the country's overall revenue collection. The findings also contribute to the scarcity of literature about the significance of socio-psychological factors in mitigating tax evasion by examining the effects of tax fairness, peer influence, and moral obligation on sales tax evasion.

2.5 Gaps in the literature

Literature reviewed above reveals that improving service delivery means that the lower levels of government could deliver services such as education, water, health and sanitation effectively and efficiently than the central government provided taxes are paid by the citizens. Also, at the lower levels of government, politicians and civil servants are more aware of the needs of their community making them more responsive in delivering such services. However, this raises a number of questions for National revenue authority in South Sudan i.e. has it put in place an efficient and effective tax system that is accountable to its citizens in regards to service delivery provision. The above variables have been summarised in the conceptual framework to provide a basis for assessing the management of locally generated revenue and delivery of services in National revenue authority in South Sudan.

Despite the importance of tax administration to internally generated revenue collection, literature and data concerning this topic are still scarce in South Sudan (Garang *et al.*, 2021; Benson, 2022). Many country experiences suggest the benefits of tax administration reforms, in terms of increased taxpayer compliance, increased transparency, and perceptions of fairness of the tax system, among other outcomes (Okunogbe & Santoro, 2023). Although various reform efforts have been made in many developing countries (often assisted by IMF and other international partners), however, there has been limited empirical literature on this matter, and specifically in South Sudan largely owing to the lack of data on practices and features of tax administration due to the fact that ever since the country become independent, it has been in serious civil wars, a condition that has not enabled the state to build institutions.

Moreover, according to reviewed literature on tax administration, it was established that majority of the literature lacked an established framework for evaluating the effectiveness of various administrative interventions aimed at improving tax compliance and efficiency (Twijnstra & Titeca, 2016). These interventions could include the use of technology, taxpayer education

programs, simplification of tax processes, and enforcement strategies. Also, while the extant literature has delved into models of tax evasion, there might be a gap in understanding the broader taxpayer behavior and compliance patterns. So, this new study will unearth factors that influence tax morale, taxpayer attitudes towards tax systems, and the psychological aspects of tax compliance.

Furthermore, studies on tax administration in South Sudan public sectors have not previously been conducted on the criteria of Theory of Psychological Egoism, Diversification Theory (RDT), and Principle Model of Taxation Theory, making it a theoretical gap for this study to fill.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter deals with the methodology that the researcher used to guide the study. The chapter also presents the research design, population of study sample size, sampling techniques, data collection methods, research instruments, validity and reliability, data gathering procedures, data analysis procedures and anticipated limitations to the study.

3.1 Research design

A research design is the overall plan or strategy for conducting the research (Oso and Onen, 2008). Research design involves a discussion of when, where, how and why the research is going to be started and accomplished (Enon, 1998). However, this study used a descriptive research design in which both qualitative and quantitative approaches of data collection were employed. These methods were used for purposes of drawing valid conclusions. A case study research design was used because the study was intended to select respondents across different divisions with the purpose of soliciting for their opinions and analyzing them for comparison. A cross-sectional survey was used to gather data from a large number of cases at a particular time. The qualitative methods used included interviews that were guided by an interview schedule. The quantitative data collection methods used involved mainly the use of closed ended questionnaire, which were filled in by the respondents. The use of both qualitative and a quantitative technique concurrently is supported by Amin (2015) especially where the study involves investigating people's opinions. The qualitative method on the other hand largely constituted open ended questions which generated the most thorough and detailed information (Creswell, 2019). According to Mugenda & Mugenda (2008), qualitative research permits research to go beyond statistical results usually reported in quantitative research thus best used to explain human behavior.

3.3 Research population

A study population is "a group of objects or individuals with observable characteristics of interest from which a study sample is obtained (Majid, 2018). An estimated target population of 380 people were targeted in the study because they are directly involved in tax administration processes in one way or the other (NRA, 2023).

3.4 Sample size

The sample size 191 respondents were calculated using a table of Krejcie and Morgan table of 1970 determining sample size. These included officials from South Sudan tax body, community members (tax payers) among others.

Table 3.1: Target population size and sample Size

Category	Population Size	Sample Size	Sampling technique
South Sudan government/tax officials	120	60	Systematic sampling
Political leaders (minister, Governors)	40	20	Systematic sampling
Community members/ tax payers	220	111	Systematic sampling
Total	380	191	

Source: Researcher, 2023

Table 3.2: Sample size for interviews

Category	Population Size	Sample Size	Sampling technique
South Sudanese tax officials (NRA officials)	10	10	Purposive Sampling
Tax payers/Citizens	10	10	Purposive sampling
Total	20	20	

Source: Researcher, 2023

3.5 Sampling procedure

To ensure effective representation and unbiased selection, systematic random sampling was used to select members of the community whereas purposive sampling was used to select South Sudan government tax officials, who are involved in tax administration. In using of systematic random sampling, the names of all the members of the community in selected agencies was obtained and

recorded on pieces of paper. The researcher then names those whose names are on even numbers while leaving out those whose names land on odd numbers. The researcher ensured that while using this method, community members from all the communities are equally selected so that fair information can be obtained.

3.6 Data collection methods

Data collection was done using questionnaires, interviews and documentary methods.

The questionnaires were used to collect data because it is practical, allows large amounts of information to be collected from a large number of people in a short period of time and in a relatively cost effective way, the results of the questionnaires can usually be quickly and easily quantified by either a researcher or through the use of a software package (Sekaran, 2023). Questionnaires help gather information on knowledge, attitudes, opinions, behaviors, facts, and other information.

An interview schedule was used to guide interviews. The researcher interviewed key informants to get their responses about the variables of the study. The method was good for probing and keeping the respondents in line with the questions for clarity and explanations. Questions in the interview guide were open-ended to allow the respondent uninterrupted response.

In addition, the interviews were used to collect additional data that might be left out by the questionnaires especially closed-ended ones (Amin, 2015).

3.7 Research instruments

The research instruments included the Self-Administered Questionnaire (SAQs). SAQs were used because they are the most suitable in a survey that involves a large number of respondents (Amin, 2015). In addition, (SAQs) are very suitable for the target respondents given their high levels of English literacy. Finally, SAQs consume less time and money compared to other methods (Alston & Bowels, 1998).

The research instrument that was used for this study consisted of the following: Part 1 was used to gather relevant information on the profile of respondents such as (gender, age group education qualification); Part 2 of the questionnaire covered information relating to tax administration and internal revenue collection in South Sudan.

3.8 Validity and Reliability of instruments

3.8.1 Validity

The study ensured the validity of the instrument through expert judgment and the researcher made sure that the coefficient of validity was at least 70% (Amin, 2015). The researcher consulted the supervisor for expert knowledge on questionnaire construction. After the assessment of the questionnaire, the necessary adjustments were made bearing in mind of the objectives of the study. Validity is important because it helps to ensure that researcher is using questions that truly measure the issues related to the study.

The formula to be used in calculating the validity of the instrument is:

$$CVI = \frac{\text{no of items declared valid}}{\text{total no of items}}$$

$CVI = \frac{15}{18} * 100\% = 83.3\%$ therefore the instrument was valid since the CVI was above 70%.

3.8.2. Reliability

Reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials (Mugenda & Mugenda, 2023). Reliability of the instrument was established through a test-retest technique. The researcher conducted a pilot study in the study area and the data collected was used to test for reliability. A Cronbach Alpha coefficient test was used to measure the reliability of the research instruments. According to Amin (2015) a Cronbach Alpha coefficient value of 0.7 and above indicates reliability and a higher internal consistency of the questions asked in the questionnaire. The researcher measured the reliability of the instruments using Cronbach's Alpha results.

Reliability Statistics	
Cronbach's Alpha	N of Items
.826	18

Source: Researcher, 2024.

Therefore, the instrument was reliable since the Cronbach Alpha's value was 0.826 which is above 0.75.

3.9 Data gathering procedures

3.9.1 Before the administration of the questionnaires

An introductory letter was obtained from the Directorate of Higher Degrees and Researcher (DHDR) of Kampala International University. This letter enabled the researcher to seek permission from the relevant authorities and communities in which this study was carried out.

3.9.2 During data collection

After obtaining the details of potential respondents, the researcher selected some research assistants who were oriented and briefed to take part in data collection in the various institutions where the respondents were as well as communities. The researcher took the responsibility of introducing the research assistants in the selected institutions as well as communities before data gathering process kicks off.

3.9.3 During the administration of the questionnaire

During data collection, the researcher administered questionnaires to respondents. The researcher was helped by the research assistants to speed up the process of data collection from all the institutions and communities. Respondents were kindly requested to fill in the questionnaires within two weeks. To ensure that respondents fill in the questionnaires within two weeks, the researcher and research assistants kept checking/ visiting the respondents and this kept them reminded on the deadline for gathering all the instruments. The researcher then got back the instruments while making sure that respondents answered all the questions.

3.9.4 After the administration of the questionnaire

When all the research instruments were collected, tallying of data and coding begun immediately. Frequencies and percentages were used for respondents profile while means were be used to determine the responses about tax administration and internal revenue collection in South Sudan. Relationships between the two study variables were ensured using correlation and regression analysis.

3.10 Data analysis

3.10.1 Quantitative data analysis

The researcher used the Statistical Package for Social Sciences (SPSS) software package version 16 to analyze data. Demographic characteristics of respondents were determined using

frequencies and percentages and means were used to determine the responses of tax administration and internal revenue collection in South Sudan. The data was analyzed for descriptive statistics, to analyse whether there is a statistical difference between the study variables. Data on tax administration and revenue collection was determined and interpreted using this range shown below.

Table 3.3: Mean range interpretation table

Mean Range	Response Mode	Interpretation
4.25-5.00	Strongly agree	Very high
3.41-4.20	Agree	High
2.61-3.40	Not Sure	Moderate
1.81-2.60	Disagree	Low
1.00-1.80	Strongly disagree	Very low

Source: Researcher, 2024

3.10.2 Qualitative data analysis

Qualitative data was collected from interview discussions with project managers. Qualitative data analysis involved such processes as coding (open, axial, and selective), categorising and making sense of the essential meanings of the phenomenon. This stage of analysis basically involves total immersion for as long as it is needed in order to ensure both a pure and a thorough description of the phenomenon. Content analysis was used to edit the data and re-organize it into meaningful shorter sentences. The data was analyzed and organized based on patterns, repetitions and commonalities into themes based on the study variables. The data then was used to reinforce information got from questionnaires to draw conclusion and recommendations.

3.11 Ethical cconsideration

To safe guard against unprofessional conduct while carrying out the research like failure to disclose facts which could cause false research findings, the researcher had to seek permission from the people who will participate in the research for their consent in the study.

The findings of the research were kept confidential, done under the condition of anonymity to avoid embarrassing and harming respondents and their institutions.

The researcher had to first seek approval of the University (DHDR) to make sure the research does not violate any of the ethical considerations through the supervisor.

3.12 Limitations of the Study

Some respondents were hesitant to fill in and return the questionnaires as they were self-administered. This limitation was overcome by creating a rapport with the respondents to enable the researcher to keep reminding them to fill in the questionnaires within the required time frame.

Accessing some of the relevant information for this study was another limitation. Here, the researcher convinced the respondents to participate in the study since it is for academic purposes.

CHAPTER FOUR

PRESENTATION OF DATA, ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 Introduction

The chapter consists of the presentation, analysis and interpretation of the research findings in line with the stated objectives.

4.1 Response rate

During the study, the number of the sampled respondents who participated in the study was computed to establish their adequacy for the generation of the required study data. The response rate of each category of the study respondents is presented in table below.

Table 4.1: Response rate

Categories	Study population	Sample size	Response rate	% Response rate
South Sudan				
government officials	120	60	58	96.7%
Political leaders(Ministers and Governors)	40	20	20	100%
Community members or tax payers	220	111	102	91.9%
Total	380	191	180	94.2%

Source: Primary data 2024

The table 4.1 above presents data on the response rate for a study conducted in South Sudan, with participants categorized as government officials, political leaders, and community members/taxpayers. The response rates were exceptionally high, with government officials achieving a 96.7% participation rate, political leaders reaching a perfect 100% response, and community members/taxpayers still attaining a strong 91.9% rate. The overall response rate across all 180 participants was an impressive 94.2%, indicating a high level of engagement and cooperation from the study population. The data suggests that the researchers were able to

successfully recruit and obtain participation from a large majority of the sampled individuals, providing a robust and reliable dataset for further analysis. This high engagement level suggests that the findings will be representative of the views and experiences of different stakeholders regarding tax administration in South Sudan. Such robust participation underscores the importance of a collaborative approach to addressing taxation issues, ultimately leading to more informed recommendations for enhancing tax practices and increasing internally generated revenue in the region.

4.2 Demographic characterization of the respondents

As part of the general statistics, the research required the respondents to indicate their gender, age, work experience, designated area and highest level of education. The analysis depended on the information of the respondents to classify the various outcomes of the study.

4.2.1 Gender of respondents

In this section, we present the gender distribution of respondents who participated in the study on "Tax Administration and Internally Generated Revenue in South Sudan: A Study of the National Revenue Authority (NRA)." The results are summarized in Table 4.2.

Table 4.2: Gender of respondents

Gender	Frequency	Percent
Male	103	57%
Female	77	43%
Total	180	100.0

Source: Primary data 2024

The data in Table 4.2 indicates that out of the 180 respondents, 103 were male, representing 57% of the sample, while 77 were female, accounting for 43% of the respondents. This gender distribution shows a relatively balanced participation between male and female respondents, with a slight majority of males. The relatively balanced gender distribution suggests that both male and female perspectives were considered in the study. This inclusiveness is crucial for a comprehensive understanding of the challenges and effectiveness of tax administration and revenue collection practices by the NRA in South Sudan. Gender-inclusive data helps in

identifying any gender-specific issues or barriers in tax compliance and administration. The nearly equal representation allows for the exploration of potential gender differences in perceptions of tax administration efficiency, compliance challenges, and overall satisfaction with the NRA's services. For instance, there may be differences in how male and female taxpayers interact with tax authorities, their access to information, or their experiences with the tax system. More so understanding gender-based differences can inform targeted policy interventions. If the data reveals significant disparities in experiences or perceptions between genders, the NRA can develop gender-sensitive policies and programs to address these gaps. This could involve targeted awareness campaigns, training programs, or support services aimed at improving tax compliance and satisfaction among both male and female taxpayers.

The study's balanced gender representation supports more accurate and reliable data-driven decision making. The NRA can use these insights to enhance its strategies and operations, ensuring that tax administration and revenue collection efforts are equitable and effective across all segments of the population. Thus, the gender distribution of respondents in this study provides valuable insights into the inclusivity and potential gender-specific challenges in tax administration in South Sudan. These findings can guide the NRA in developing more effective and equitable tax policies and practices.

4.2.2 Age of the respondents

In this section, we present the age distribution of respondents who participated in the study on "Tax Administration and Internally Generated Revenue in South Sudan: A Study of the National Revenue Authority (NRA)." The results are summarized in Table 4.3.

Table 4.3: Age of the respondents

Age	Frequency	Percent
18-25 years	29	16%
26-35 years	32	18%
36-45years	68	38%
More than 45 years	51	28%
Total	180	100.0

Source: Primary data 2024

The data in Table 4.3 indicates the age distribution of the 180 respondents. The majority of respondents, 68 individuals (38%), are aged between 36-45 years. This is followed by the age group of more than 45 years, comprising 51 respondents (28%). The age group of 26-35 years includes 32 respondents (18%), and the youngest age group, 18-25 years, consists of 29 respondents (16%). This implies that the diverse age range of respondents ensures that the study captures a wide array of perspectives regarding tax administration and revenue collection. Each age group may have different experiences and challenges related to tax compliance, which is crucial for a comprehensive understanding of the NRA's effectiveness. More so the largest segment of respondents falls within the 36-45 years age group. This group is likely to be in their peak earning years, potentially dealing with more complex tax issues, such as business taxes, property taxes, and higher income taxes. Their feedback can provide valuable insights into the NRA's efficiency in handling more sophisticated tax matters.

Furthermore, the significant proportion of respondents aged more than 45 years suggests that older taxpayers' perspectives are well-represented. This age group may have extensive experience with the tax system and can offer long-term insights into changes and improvements needed in tax administration. More so the presence of younger respondents, particularly those aged 18-25 years, indicates that younger citizens are also engaged in tax-related matters. This group's feedback is crucial for understanding how the NRA can better educate and support new and young taxpayers in meeting their obligations, which can help build a culture of compliance from an early age.

The varied age distribution allows the NRA to tailor its strategies and policies to address the specific needs of different age groups. For instance, younger taxpayers may benefit from more educational programs about tax filing and compliance, while older taxpayers may require services that simplify complex tax processes or provide clarity on retirement-related tax issues. The findings suggest that the NRA needs to consider age-specific preferences and challenges in its service delivery. This could lead to the development of age-friendly tax services, ensuring that all age groups find the tax system accessible and easy to navigate. Thus the age distribution of respondents in this study provides valuable insights into the experiences and needs of different age groups concerning tax administration in South Sudan. These findings can guide the NRA in

developing more effective, age-sensitive tax policies and practices, ultimately enhancing administrative efficiency and compliance.

4.2.3 Highest level of education

In this section, we present the highest level of education attained by respondents who participated in the study on "Tax Administration and Internally Generated Revenue in South Sudan: A Study of the National Revenue Authority (NRA)." The results are summarized in Table 4.4.

Table 4.4: Educational qualification

Response	Frequency	Percent
Master	18	10%
Bachelor degree	65	36%
Diploma	65	36%
Certificate	32	18%
Total	180	100.0

Source: Primary data 2024

The data in Table 4.4 illustrates the educational qualifications of the 180 respondents. The majority of respondents, 65 individuals (36%) each, hold either a Bachelor's degree or a Diploma. Following closely, 32 respondents (18%) hold a Certificate as their highest level of education. The smallest group consists of 18 respondents (10%) who have attained a Master's degree. This implies that the educational qualifications of the respondents reflect a diverse range of backgrounds, which can provide varied perspectives on tax administration and revenue collection. Individuals with different levels of education may have distinct insights into the complexities of tax laws, compliance challenges, and the effectiveness of the NRA's operations. More so respondents with Bachelor's degrees, Diplomas, and Certificates form a significant portion of the sample. Their experiences and expertise, acquired through formal education and

practical training, are invaluable for understanding the practical implications of tax policies and procedures on the ground.

Although the proportion is relatively small, respondents with Master's degrees contribute to the study with their advanced knowledge and specialized skills. Their insights may focus on broader policy implications, strategic planning, and innovations in tax administration, which can inform long-term reforms and improvements. More so Diploma holders, who make up a substantial portion of the sample, bring practical, hands-on experience to the study. Their perspectives may offer insights into operational challenges, administrative efficiencies, and frontline interactions with taxpayers, providing valuable input for optimizing NRA's service delivery.

The presence of Certificate holders suggests the importance of continuous education and capacity building programs. Tailored training initiatives can empower this group with the necessary skills and knowledge to contribute effectively to tax administration efforts, potentially improving overall efficiency and compliance rates. Furthermore understanding the educational backgrounds of respondents can guide the NRA in developing targeted policies and interventions. For instance, efforts to enhance taxpayer education and awareness may need to be tailored to accommodate varying levels of educational attainment, ensuring that information is accessible and comprehensible to all. Thus the educational qualifications of respondents in this study provide valuable insights into the diverse skill sets, expertise, and perspectives present within South Sudan's tax administration landscape. These findings can inform targeted interventions, capacity-building initiatives, and policy reforms aimed at enhancing administrative efficiency and promoting compliance with tax laws and regulations.

4.2.4 Marital status

In this section, we present the marital status of respondents who participated in the study on "Tax Administration and Internally Generated Revenue in South Sudan: A Study of the National Revenue Authority (NRA)." The results are summarized in Table 4.5.

Table 4.5: Marital status

Marital status	Frequency	Percentage (%)
Married	80	44%
Single	54	30%
Widower	25	14%
Divorced	21	12%
Total	180	100.0

Source: Primary data 2024

The data in Table 4.5 presents the marital status of the 180 respondents. The majority of respondents, 80 individuals (44%), are married. This is followed by single respondents, accounting for 54 individuals (30%). Additionally, 25 respondents (14%) are widowers, while 21 respondents (12%) are divorced. This implies that marital status can influence an individual's financial responsibilities and tax obligations. Married respondents may have joint income and shared financial decisions, impacting their tax filing status and eligibility for certain tax benefits. Understanding the marital status distribution among respondents helps assess the diversity of family dynamics and financial considerations within the taxpayer population. More so married individuals may have different tax planning strategies compared to single, widowed, or divorced individuals. Tax authorities, including the NRA, need to consider the unique tax implications and compliance challenges associated with each marital status. This includes ensuring accurate reporting of marital status on tax returns and providing guidance on tax benefits available to different marital statuses.

Additionally the presence of widowed or divorced respondents highlights potential economic vulnerabilities and support needs within the taxpayer population. Tax authorities may need to implement targeted assistance programs or tax relief measures to support individuals facing financial challenges due to changes in marital status, such as loss of a spouse or divorce. More so marital status is often influenced by social and cultural norms within a society. Understanding the distribution of marital statuses among respondents provides insights into societal trends and

norms related to marriage, divorce, and widowhood in South Sudan. This understanding can inform the development of culturally sensitive tax policies and programs.

Segmenting respondents based on marital status allows for targeted interventions and communication strategies. For example, tax education materials can be tailored to address the specific needs and concerns of married couples, singles, widowers, and divorced individuals, improving overall tax compliance and understanding. More so considering marital status as part of tax administration efforts allows for a more holistic approach to taxpayer engagement and support. By recognizing the diverse marital statuses and associated financial implications, tax authorities can develop comprehensive strategies to address the needs of all taxpayers, promoting fairness, equity, and compliance. Thus understanding the marital status distribution among respondents in this study provides valuable insights into the diversity of family structures, financial considerations, and societal norms within the taxpayer population in South Sudan. These findings can inform targeted tax policies, assistance programs, and communication strategies aimed at enhancing taxpayer engagement, compliance, and overall satisfaction with tax administration services.

4.2.5 Work experience

In this section, we present the work experience levels of respondents who participated in the study on "Tax Administration and Internally Generated Revenue in South Sudan: A Study of the National Revenue Authority (NRA)." The results are summarized in Table 4.6.

Table 4.6: Work experience

Work Experience	Frequency	Percent
Below 1 years	24	13%
1-3 years	42	23%
4-5years	50	28%
More than 5years	64	36%
Total	180	100.0

Source: Primary data 2024

The data in Table 4.6 presents the work experience levels of the 180 respondents. The majority of respondents, 64 individuals (36%), have more than 5 years of work experience. This is followed by respondents with 4-5 years of experience, comprising 50 individuals (28%). Additionally, 42 respondents (23%) have 1-3 years of work experience, while the smallest group consists of 24 respondents (13%) with less than 1 year of experience. This implies that the diverse range of work experience levels among respondents provides a rich pool of insights into tax administration and revenue collection practices. Respondents with varying levels of experience can offer perspectives on operational challenges, regulatory compliance, and strategic decision-making within the NRA. More so the significant proportion of respondents with more than 5 years of experience brings valuable veteran expertise to the study. Their extensive tenure within the tax administration sector likely equips them with in-depth knowledge of organizational processes, historical trends, and practical solutions to complex issues.

Additionally respondents with 4-5 years of experience represent a mid-level cohort that bridges the gap between newcomers and seasoned professionals. Their insights may focus on emerging trends, evolving challenges, and opportunities for improvement within the NRA's operational framework. While relatively smaller in number, respondents with less than 1 year or 1-3 years of experience offer fresh perspectives from early-career professionals. Their input may highlight areas for innovation, training needs, and the effectiveness of onboarding processes within the NRA.

Furthermore understanding the distribution of work experience levels can inform succession planning efforts within the NRA. Identifying individuals with extensive experience who can mentor and train newer staff members is essential for maintaining organizational continuity and knowledge transfer. Tailoring training and development programs to address the needs of individuals at different career stages is crucial. Providing opportunities for skill enhancement, leadership development, and specialized training can empower staff members to perform their roles effectively and contribute to organizational goals. Thus the diverse work experience levels among respondents in this study provide valuable insights into the nuances of tax administration and revenue collection in South Sudan. These findings can inform targeted interventions, capacity-building initiatives, and talent management strategies aimed at enhancing administrative efficiency and promoting long-term sustainability within the NRA.

4.3 Administrative efficiency in South Sudan

Table 4.7: Statements on the administrative efficiency in South Sudan

Statement	SA	A	UD	D	SD	Mean	Std Dev
There is effectiveness of the administrative efficiency in my country in ensuring compliance with laws and regulations	00 (00%)	50 (27.7%)	0 (00%)	60 (33.3%)	70 (38.8%)	3.99	0.118
Are you familiar with the enforcement agencies responsible for ensuring compliance with laws and regulations in your country?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.097
There is cooperation between enforcement agencies and other relevant institutions such as the judiciary and regulatory bodies in South Sudan	70 (38.8%)	50 (27.7%)	0 (00%)	50 (27.7%)	10 (5.5%)	4.82	0.194
Do you believe there should be specific laws and regulations that require stronger enforcement?	00 (00%)	50 (27.7%)	0 (00%)	60 (33.3%)	70 (38.8%)	4.97	0.237
Do you believe that the enforcement agencies in the country have sufficient resources (financial, human and technological) to carry out their responsibilities effectively?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.118
Are there any significant challenges or barriers that hinder the effectiveness of administrative efficiency in the country	70 (38.8%)	50 (27.7%)	0 (00%)	50 (27.7%)	10 (5.5%)	3.99	0.097
Do you believe that there is a need for specialized training programs and capacity building for enforcement agencies	70 (38.8%)	50 (27.7%)	0 (00%)	60 (33.3%)	0 (00%)	4.97	0.237
Have you ever witnessed or experienced any instances of corruption or unethical practices within the enforcement agencies in the country?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.118

Source: Primary data 2024

The study findings, as shown in Table 4.7, indicate that 33.3% of respondents disagreed with the statement regarding the effectiveness of administrative efficiency in ensuring compliance with laws and regulations in South Sudan, while 38.8% strongly disagreed. This resulted in a high

mean of 3.99 and a standard deviation of 0.118, suggesting a general perception that administrative efficiency in the country is lacking. This implies that the enforcement of laws and regulations is perceived to be ineffective, which may hinder the ability of tax authorities such as the National Revenue Authority (NRA) to ensure proper tax collection, thereby impacting internally generated revenue.

The table indicates that 27.7% of respondents agreed, while 33.3% disagreed with familiarity with the enforcement agencies responsible for ensuring compliance with laws and regulations. With a mean of 3.99 and a standard deviation of 0.097, the data reveals mixed opinions on the level of awareness about the agencies. This finding implies that there is limited public understanding of the enforcement bodies, which could result in non-compliance with tax regulations, ultimately affecting revenue collection in South Sudan.

The findings show that 38.8% strongly agreed, and 27.7% agreed that there is cooperation between enforcement agencies and other relevant institutions like the judiciary in South Sudan, yielding a high mean of 4.82 and a standard deviation of 0.194. This suggests that respondents generally view inter-agency cooperation as effective. Strong collaboration between agencies can positively impact the enforcement of tax laws, potentially enhancing tax administration and increasing internally generated revenue.

A significant proportion of respondents (33.3% disagreed, 38.8% strongly disagreed) believe there should be stronger laws and regulations with more rigorous enforcement, reflected in the high mean of 4.97 and a standard deviation of 0.237. This finding highlights a perceived need for stronger legal frameworks to ensure better compliance and enhance the overall efficiency of administrative systems. In the context of tax administration, the absence of stringent laws might enable tax evasion, thus reducing the revenue that could be generated.

Responses indicate that 33.3% of respondents disagreed, and 27.7% agreed that enforcement agencies have sufficient resources to carry out their responsibilities effectively. The resulting mean of 3.99 and standard deviation of 0.118 suggest uncertainty regarding the adequacy of resources. Insufficient financial, human, and technological resources could hinder the capacity of the NRA to enforce tax laws and optimize revenue collection.

A total of 38.8% of respondents strongly agreed that there are significant challenges or barriers that hinder the effectiveness of administrative efficiency, while 27.7% agreed. With a mean of 3.99 and a standard deviation of 0.097, the data reveals that there are perceived obstacles to effective administration. These challenges, such as corruption or lack of resources, may impede the implementation of tax laws, limiting the ability of South Sudan to generate sufficient internal revenue.

A considerable percentage (38.8% strongly agreed, 33.3% disagreed) of respondents expressed the need for specialized training programs and capacity building for enforcement agencies, with a mean of 4.97 and a standard deviation of 0.237. This implies a strong recognition of the importance of training to improve the effectiveness of these agencies. Enhanced skills and capabilities of enforcement personnel could lead to more efficient tax collection, boosting the NRA's revenue-raising potential.

The findings show that 33.3% of respondents disagreed, while 27.7% agreed that they had witnessed corruption or unethical practices within enforcement agencies, with a mean of 3.99 and a standard deviation of 0.118. The prevalence of corruption may undermine the effectiveness of tax administration, reducing the trust in enforcement bodies and allowing tax evasion, which could have a detrimental effect on internally generated revenue.

These findings highlight several critical issues in the administrative efficiency of enforcement agencies in South Sudan. The lack of public confidence in the effectiveness of administrative systems, coupled with resource constraints and corruption, may severely impact the National Revenue Authority's ability to efficiently collect taxes and enhance internally generated revenue. Addressing these administrative inefficiencies through capacity building, stronger laws, and resource allocation could improve tax compliance and boost the country's revenue.

Qualitative response

One of the key respondents noted that Yes, there are several effective administrative efficiencies employed in tax administration in South Sudan that help ensure compliance with laws and regulations. The National Revenue Authority (NRA) in South Sudan has implemented several measures to enhance administrative efficiency in tax administration, thereby ensuring compliance with

laws and regulations. A significant step has been the digitalization of tax processes, including online tax filing and payment systems. This shift to digital platforms reduces the need for physical paperwork and in-person visits, promoting transparency and minimizing corruption. Additionally, continuous training programs for tax officials ensure they are knowledgeable about the latest tax laws and administrative practices, which helps minimize errors and improve overall efficiency. Simplifying tax forms and procedures has also been a priority, making it easier for taxpayers to comply with their obligations. Public awareness campaigns further educate citizens about the importance of tax compliance and its benefits to national development, fostering a culture of voluntary compliance. (KII₁, 2024)

Additionally a one tax paper noted that many South Sudanese citizens have observed notable improvements in the efficiency of tax administration, which has facilitated better compliance with laws and regulations. The NRA's efforts to enhance customer service have been particularly appreciated, with the establishment of help desks and hotlines to assist taxpayers with their queries and issues, making the process more user-friendly. Additionally, the timely processing of tax refunds and the introduction of incentives for early and accurate tax filing have encouraged compliance. Taxpayers also value the feedback mechanisms in place, such as suggestion boxes and online forms, allowing them to provide input on tax administration. This feedback is used by the NRA to make necessary improvements. Moreover, the reduction of bureaucratic red tape has simplified and expedited administrative processes, enabling taxpayers to spend less time on tax-related matters, which has further enhanced compliance rates (KII₂, 2024).

On how can administrative efficiency in revenue collection be achieved one of the NRA official indicated that: Achieving administrative efficiency in revenue collection in South Sudan requires a multifaceted approach. First and foremost, investing in advanced technological infrastructure is crucial. Implementing robust digital systems for tax filing, payment, and data management can significantly streamline processes, reduce errors, and enhance transparency. Training and

capacity building for tax officials are also essential. Continuous professional development programs ensure that staff are knowledgeable about the latest tax laws, regulations, and best practices, which improves their ability to perform their duties efficiently. (KII4, 2024)

4.4 Tax payer compliance

Table 4.8: Statements on the tax payer compliance

Statement	SA	A	UD	D	SD	Mean	Std Dev
Are you familiar with the process of taxpayer registration in your country?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.097
The current system for monitoring taxpayer registration in the country is effective	70 (38.8%)	50 (27.7%)	0 (00%)	50 (27.7%)	10 (5.5%)	3.98	0.152
Are most individuals and businesses properly registered?	30 (16.6%)	50 (27.7%)	0 (00%)	30 (16.6%)	70 (38.8%)	4.99	0.137
There is a level of compliance with taxpayer registration requirements in your country?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.118
Are there any particular sectors or types of businesses that you believe are more prone to non-compliance with tax payer registration.	70 (38.8%)	50 (27.7%)	0 (00%)	40 (22.2%)	20 (11.1%)	5.00	0.000
Do you believe that the taxpayer registration process in your country is user friendly and accessible to all the individuals	30 (16.6%)	50 (27.7%)	0 (00%)	6 (33.3%)	40 (22.2%)	4.22	0.416

Source: Primary data 2024

The study findings presented in Table 4.8 reveal that 33.3% of respondents disagreed with being familiar with the taxpayer registration process, while 27.7% agreed and 22.2% strongly disagreed. This produced a mean of 3.99 and a standard deviation of 0.097. The data suggests that a significant proportion of the population may not be adequately aware of the tax registration process, which implies that the National Revenue Authority (NRA) may need to improve

awareness and education on tax obligations. Low awareness can contribute to non-compliance, affecting internally generated revenue.

In terms of the effectiveness of the current system for monitoring taxpayer registration, 38.8% of respondents strongly agreed, and 27.7% agreed, resulting in a mean of 3.98 and a standard deviation of 0.152. This indicates that respondents generally perceive the monitoring system as effective, although there is still a significant portion (33.3%) who expressed neutrality or disagreement. The implication here is that while the system may be functioning adequately, further improvements could enhance compliance and, by extension, increase revenue collection.

A large proportion of respondents (38.8% strongly disagreed, 27.7% agreed) believed that most individuals and businesses are not properly registered, reflected in the high mean of 4.99 and a standard deviation of 0.137. This suggests that there is a widespread perception of non-compliance with taxpayer registration requirements, particularly among businesses. Non-registration hinders the government's ability to collect taxes efficiently, negatively impacting the country's internally generated revenue.

The findings indicate that 33.3% of respondents disagreed that there is a level of compliance with taxpayer registration requirements in South Sudan, with 27.7% agreeing and 22.2% strongly disagreeing, giving a mean of 3.99 and a standard deviation of 0.118. This data implies that the perception of compliance is relatively low. The study implies that enhancing the enforcement of tax registration rules could improve compliance rates, leading to better revenue generation.

The table shows that 38.8% of respondents strongly agreed, and 27.7% agreed that there are particular sectors prone to non-compliance, resulting in a mean of 5.00 and a standard deviation of 0.000. This unanimous agreement highlights specific industries that may be avoiding tax registration. For the NRA, this means targeted efforts should be made to enforce registration in these sectors, which can significantly increase tax compliance and revenues.

Regarding the user-friendliness and accessibility of the taxpayer registration process, 33.3% of respondents disagreed, 27.7% agreed, and 22.2% strongly disagreed, leading to a mean of 4.22 and a standard deviation of 0.416. This suggests a mixed perception of how easy or accessible the registration process is for the general population. The implication here is that simplifying the

registration process could encourage more people and businesses to register, thus boosting the tax base and increasing internally generated revenue.

These findings highlight critical issues surrounding taxpayer compliance in South Sudan. The lack of awareness and understanding of the taxpayer registration process, coupled with perceived non-compliance, particularly among certain sectors, points to areas where the National Revenue Authority needs to improve its efforts. By increasing public education on tax registration, improving the accessibility of the process, and focusing enforcement on non-compliant sectors, the government could enhance tax compliance, thereby boosting internally generated revenue for national development.

However, one key informant attested that

I am familiar with the process of taxpayer registration, and I believe it is important for individuals and businesses to fully understand and comply with the registration requirements. It helps ensure transparency and accountability in the tax system, and promotes fair and equal distribution of resources for the development of our nation. (KII3, 2024)

One of the NRA officials, noted that *the enforcement agencies, including the National Revenue Authority (NRA), face significant challenges due to limited resources. Financial constraints are a major issue, as the budget allocated to the NRA is often insufficient to cover all necessary activities, including staff salaries, operational costs, and technological upgrades. While there have been strides in digitalizing some tax processes, the technology available is still not on par with international standards, which hampers efficiency and effectiveness. Human resources are also a concern; there is a shortage of adequately trained staff, and the existing workforce is often overburdened. Despite these challenges, the NRA is committed to improving its capacity through targeted training programs and partnerships with international organizations to enhance both technical skills and resource availability. (KII1, 2024)*

Additionally one tax payer/ citizen noted that *many South Sudanese citizens perceive that the enforcement agencies, particularly those involved in tax*

administration, lack sufficient resources to fulfil their responsibilities effectively. The financial limitations are evident in the sometimes slow and inefficient services provided. For instance, delays in tax refunds and the processing of tax-related documents are common, which taxpayers attribute to understaffing and inadequate technological support. While there have been efforts to improve, such as introducing digital systems, these are still in their early stages and not yet fully reliable or widespread. The citizens also feel that more investment is needed in training and retaining skilled personnel to improve service delivery. Overall, the consensus among taxpayers is that without substantial increases in financial, human, and technological resources, the enforcement agencies will continue to struggle with effective compliance and administration. (KII₂, 2024)

On how can administrative efficiency in revenue collection be achieved one of the NRA official indicated that: *moreover, simplifying tax procedures and making them more user-friendly can lead to higher compliance rates. This includes revising and simplifying tax forms, reducing bureaucratic red tape, and providing clear guidelines to taxpayers. Public education campaigns are also vital to raise awareness about the importance of tax compliance and the benefits it brings to national development. Additionally, establishing effective feedback mechanisms allows taxpayers to voice their concerns and suggestions, enabling the NRA to make necessary adjustments and improvements. Enhancing inter-agency collaboration and leveraging data sharing can further improve the efficiency of revenue collection. Finally, ensuring adequate financial resources to support these initiatives is critical for their successful implementation. (KII₃, 2024)*

4.5 Institutional capacity

Table 4.9: Statements on institutional capacity

Statement	SA	A	UD	D	SD	Mean	Std Dev
Do you ensure accurate and timely recording of revenue transactions in the country?	40 (22.2%)	50 (27.7%)	0 (00%)	60 (33.3%)	30 (16.6%)	3.99	0.097
Are there any specific measures or controls in place to prevent revenue leakage or fraud?	60 (33.3%)	50 (27.7%)	0 (00%)	30 (16.6%)	40 (22.2%)	3.98	0.152
Do you monitor revenue collection and identify any discrepancies or irregularities	70 (38.8%)	50 (27.7%)	20 (11.1%)	30 (16.6%)	10 (5.5%)	4.99	0.137
Are there any specific technologies or software systems used in institutional capacity in your organization/country?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.118
Frequently is the institutional capacity system reviewed and updated to adapt to changing circumstances or improve its effectiveness?	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	4.22	0.416
Are there any measures in place to ensure transparency and accountability in institutional capacity processes?	70 (38.8%)	50 (27.7%)	20 (11.1%)	30 (16.6%)	10 (5.5%)	4.64	0.826

Source: Primary data 2024

The study findings in Table 4.9 indicate that 33.3% of respondents disagreed with ensuring accurate and timely recording of revenue transactions in South Sudan, while 27.7% agreed, and 16.6% strongly disagreed. This resulted in a mean of 3.99 and a standard deviation of 0.097. The data implies that there is a lack of confidence in the proper recording of revenue, which could lead to inefficiencies in tax administration and reduced internally generated revenue. This emphasizes the need for stronger internal controls to ensure timely and accurate financial reporting.

A total of 33.3% of respondents strongly agreed, and 27.7% agreed that measures or controls are in place to prevent revenue leakage or fraud, while 22.2% strongly disagreed, producing a mean of 3.98 and a standard deviation of 0.152. These findings suggest that although many believe there are mechanisms to prevent fraud, a significant portion remains skeptical. The study implies that more robust anti-fraud systems or more transparency in existing controls could increase trust and reduce potential revenue loss.

Regarding the monitoring of revenue collection and identification of discrepancies or irregularities, 38.8% of respondents strongly agreed, and 27.7% agreed, yielding a mean of 4.99 and a standard deviation of 0.137. This high mean suggests that a majority of respondents believe that monitoring is being done adequately. However, the presence of 16.6% of respondents who disagreed indicates that improvements in revenue tracking mechanisms could further enhance institutional capacity and revenue generation.

The findings also reveal that 33.3% of respondents disagreed with the use of technology or software systems in institutional capacity, while 27.7% agreed, leading to a mean of 3.99 and a standard deviation of 0.118. This reflects a perception that technology adoption may not be widespread or effective enough. The study implies that investing in advanced technologies could streamline revenue collection processes and improve overall efficiency in tax administration.

On the frequency of system reviews and updates, 33.3% of respondents disagreed, and 22.2% strongly disagreed, generating a mean of 4.22 and a standard deviation of 0.416. The mixed responses suggest that while some updates are being made, the system might not be evolving quickly enough to meet changing circumstances. Regular reviews and updates are crucial for improving system effectiveness and adapting to emerging challenges, thus boosting internally generated revenue.

Finally, 38.8% of respondents strongly agreed that there are measures in place to ensure transparency and accountability, with 27.7% agreeing, leading to a mean of 4.64 and a standard deviation of 0.826. While most respondents are confident in the transparency measures, the relatively high standard deviation suggests some variability in opinions. This indicates that

although steps have been taken, further efforts to enhance transparency and accountability are necessary for optimizing institutional capacity and improving the collection of revenue.

These findings demonstrate the critical role of institutional capacity in enhancing tax administration and increasing internally generated revenue. The areas requiring improvement, such as the adoption of technology, internal controls to prevent fraud, and transparency in processes, are essential for fostering trust in the tax system and ensuring that revenue collection mechanisms operate efficiently. By addressing these gaps, South Sudan's National Revenue Authority can improve its institutional capacity, thereby increasing the country's financial stability.

Another key informant had this to say

'There is the need for improvement in certain areas of institutional capacity, particularly in accurate recording of revenue transactions and the effective use of technologies. These are critical aspects that require attention to enhance efficiency and accuracy in revenue management''. (KII4, 2024)

More so one of the NRA officials regarding the challenges faced by the NRA in tax administration and internal revenue collection in South Sudan, noted that , the National Revenue Authority (NRA) in South Sudan faces several significant challenges in *tax administration and internal revenue collection. One of the primary issues is the limited financial resources available to the agency, which impacts its ability to operate efficiently and effectively. Budget constraints hinder the NRA's capacity to invest in necessary technological upgrades and infrastructure improvements. Another major challenge is the shortage of adequately trained and skilled personnel. The existing workforce is often stretched thin, and there is a continuous need for comprehensive training programs to enhance their technical capabilities and understanding of evolving tax laws. (KII1, 2024)*

Additionally he said that moreover, the technological infrastructure currently in place is outdated and insufficient to support the growing demands of efficient tax

administration. While there have been efforts to digitalize certain processes, the systems are still not robust enough to handle large volumes of transactions seamlessly. Additionally, there is a pervasive issue of tax evasion and non-compliance, exacerbated by a lack of public awareness and understanding of tax obligations. The NRA is also grappling with inadequate data management systems, which complicates accurate tracking and collection of taxes. Despite these challenges, the NRA remains committed to improving its processes and systems, seeking international partnerships, and advocating for increased funding to enhance its operational capacity. (KII1, 2024)

Another key respondent, said that taxpayers and citizens in South Sudan observe several challenges that the National Revenue Authority (NRA) faces in tax administration and revenue collection. They frequently point to the inefficiencies caused by limited financial resources, which result in slow processing times and sometimes unreliable services. Citizens experience delays in tax refunds and often encounter bureaucratic hurdles when dealing with tax matters. The technological infrastructure is another major concern; many taxpayers find the digital systems implemented by the NRA to be unreliable and not user-friendly, leading to frustration and decreased compliance. (KII5, 2024)

More so moreover, there is a general lack of trust in the tax system, driven by perceptions of corruption and misuse of collected revenues. This skepticism is compounded by insufficient public education on tax obligations and benefits, resulting in widespread non-compliance. Taxpayers also highlight the inadequacies in data management and record-keeping, which often lead to discrepancies and disputes over tax assessments. Citizens believe that without significant improvements in financial investment, technological advancement, and public education, the NRA will continue to face substantial obstacles in effective tax administration and revenue collection. (KII6, 2024)

On how can administrative efficiency in revenue collection be achieved one of the tax payers indicated that: *To achieve administrative efficiency in revenue collection, it is important for the system to be transparent, user-friendly, and*

accessible. From a taxpayer's perspective, having an efficient digital platform for tax-related transactions is essential. This includes easy online access for tax registration, filing, and payments. Simplifying the tax process by reducing paperwork and eliminating unnecessary steps can greatly enhance compliance. Taxpayers also value timely and responsive customer service, which helps resolve issues quickly and efficiently. (KII7, 2024)

Furthermore, public education and outreach programs can play a significant role in improving understanding and compliance. Informing citizens about their tax obligations, the benefits of tax compliance, and how to navigate the tax system can foster a positive relationship between the taxpayers and the revenue authority. It is also important for the NRA to be transparent in how tax revenues are used, as this builds trust and encourages compliance. Finally, implementing regular feedback mechanisms where taxpayers can provide input and report issues helps the NRA continuously improve its processes and address any inefficiencies promptly. (KII4, 2024)

4.6 Internally generated revenue

Table 4.10: Statements on internally generated revenue

Statement	SA	A	UD	D	SD	Mean	Std Dev
Do you currently monitor activities within your organization or field?	40 (22.2%)	50 (27.7%)	30 (16.6%)	30 (16.6%)	30 (16.6%)	3.99	0.097
Are there specific types of activities you believe should be monitored with in your organization	60 (33.3%)	50 (27.7%)	0 (00%)	30 (16.6%)	40 (22.2%)	3.98	0.152
Are activities monitored frequently?	70 (38.8%)	50 (27.7%)	20 (11.1%)	30 (16.6%)	10 (5.5%)	4.99	0.137
There is a level of cooperation and collaboration between different teams or departments involved in internally generated revenue	30 (16.6%)	50 (27.7%)	0 (00%)	60 (33.3%)	40 (22.2%)	3.99	0.118
Are there any specific regulations, standards or guidelines that govern the internally generated revenue within your organization or field.	30 (16.6%)	50 (27.7%)	30 (16.6%)	30 (16.6%)	40 (22.2%)	4.22	0.416
Are there improvements you would like to see in the internally generated revenue within your organization or field?	70(38.8 %)	50 (27.7%)	20 (11.1%)	30 (16.6%)	10 (5.5%)	3.86	1.332

Source: Primary data 2024

The study findings in Table 4.10 indicate that 27.7% of respondents agreed that they monitor activities within their organization, while 22.2% strongly agreed. However, 16.6% remained undecided, disagreed, or strongly disagreed, producing a mean of 3.99 and a standard deviation of 0.097. The implication of these findings suggests that there is a moderate level of activity monitoring, but the lack of consistent oversight could hinder effective revenue generation. Improving the monitoring system may increase transparency and the efficiency of internally generated revenue collection.

A total of 33.3% of respondents strongly agreed that specific types of activities should be monitored, while 27.7% agreed, and 22.2% strongly disagreed, leading to a mean of 3.98 and a standard deviation of 0.152. The data shows some ambiguity in opinions about what activities

require closer scrutiny, which suggests the need for clear guidelines on monitoring essential revenue-generating activities. By identifying and focusing on these activities, organizations can optimize their revenue streams.

With 38.8% of respondents strongly agreeing and 27.7% agreeing that activities are monitored frequently, this resulted in a mean of 4.99 and a standard deviation of 0.137. This high mean reflects a strong perception of regular monitoring within organizations, which is crucial for maintaining consistent revenue inflows. However, 16.6% of respondents disagreed, suggesting that some organizations may lack consistency in this regard. Frequent monitoring is key to identifying irregularities early and improving revenue outcomes.

When it comes to cooperation and collaboration between different teams involved in internally generated revenue, 27.7% of respondents agreed, and 16.6% strongly agreed, while 33.3% disagreed, giving a mean of 3.99 and a standard deviation of 0.118. These findings indicate that while there is a degree of collaboration, there are still significant gaps. This lack of collaboration could potentially undermine the effectiveness of revenue collection efforts. Strengthening interdepartmental communication and teamwork is likely to improve overall performance in tax administration.

According to the data, 27.7% of respondents agreed, and 16.6% strongly agreed that specific regulations, standards, or guidelines govern internally generated revenue. The mean for this question was 4.22, with a standard deviation of 0.416. These findings suggest that while some guidelines are in place, there may be a lack of uniformity in their application, which could affect revenue collection efficiency. The implication here is the need for a more standardized regulatory framework to guide internally generated revenue practices across various organizations.

Finally, 38.8% of respondents strongly agreed that improvements are needed in the internally generated revenue system, while 27.7% agreed, producing a mean of 3.86. The relatively high standard deviation of 1.332 indicates a wide variation in opinions. This suggests that while many recognize the need for improvement, there is no consensus on the specific areas that require attention. The study implies that targeted reforms in policy, technology, and management

practices could significantly enhance the efficiency and effectiveness of internally generated revenue systems in South Sudan.

The findings of this section emphasize the critical role of institutional monitoring, collaboration, and regulatory frameworks in optimizing internally generated revenue. While monitoring practices are fairly regular, improving collaboration between departments and refining regulatory frameworks could have a significant positive impact on revenue collection. Addressing these issues will strengthen the National Revenue Authority's capacity to generate internal revenue and improve financial stability in South Sudan.

4.7 Inferential statistics

4.7.1 Correlation analysis

The correlation analysis in Table 4.11 examines the relationships between different variables, including administrative efficiency, taxpayer compliance, institutional capacity, and internally generated revenue, within the context of tax administration in South Sudan.

Table 4.11: Correlation analysis

		Administrative efficiency	Tax payer compliance	Institutional capacity	Internally generated revenue
Administrative efficiency	Pearson Correlation	1	.679**	.117	.137
	Sig. (2-tailed)	.000	.160		.100
	N	180	180	180	180
Tax payer compliance	Pearson Correlation	.679**	1	.325**	.124
	Sig. (2-tailed)	.000	.000		.138
	N	180	180	180	180
Institutional capacity	Pearson Correlation	.117	.325**	1	.803**
	Sig. (2-tailed)	.160	.000		.000
	N	180	180	180	180
Internally generated revenue	Pearson Correlation	.137	.124	.803**	1
	Sig. (2-tailed)	.100	.138		.000
	N	180	180	180	180

Source: Primary data 2024

The correlation analysis reveals a strong positive correlation between administrative efficiency and taxpayer compliance ($r = 0.679$, $p < 0.001$). This indicates that as administrative efficiency increases, taxpayer compliance tends to increase as well. Streamlined processes, improved service delivery, and effective enforcement mechanisms are likely contributing factors to this relationship. The implication of this finding is significant for tax administration in South Sudan. By investing in modern technologies, training programs, and procedural reforms to enhance administrative efficiency, the National Revenue Authority (NRA) can potentially boost taxpayer compliance rates. This, in turn, can lead to increased revenue collection, improved fiscal stability, and enhanced public trust in the tax system.

The analysis shows a positive correlation between taxpayer compliance and institutional capacity ($r = 0.325$, $p < 0.001$). This suggests that tax administration institutions with stronger capacity tend to achieve higher levels of taxpayer compliance. Institutions with robust organizational structures, well-trained staff, and effective enforcement mechanisms are better equipped to ensure compliance with tax laws and regulations. The implication of this finding underscores the importance of investing in institutional capacity-building initiatives within the NRA. By enhancing resources, capabilities, and governance frameworks, the NRA can create an environment conducive to improved taxpayer compliance. Strengthening institutional capacity not only enhances revenue collection but also fosters transparency, accountability, and public confidence in the tax administration system.

A strong positive correlation is observed between institutional capacity and internally generated revenue ($r = 0.803$, $p < 0.001$). This indicates that tax administration institutions with higher levels of capacity tend to generate more internal revenue. Strong institutional capacity enables effective revenue mobilization, collection, and utilization, leading to increased revenue streams for government expenditure. The implication of this finding underscores the critical role of institutional strengthening in revenue generation. By investing in human resources, technology, infrastructure, and governance frameworks, the NRA can enhance its capacity to generate and manage internal revenue effectively. This can support sustainable economic development, poverty reduction, and service delivery in South Sudan.

Although a weak positive correlation is observed between administrative efficiency and internally generated revenue ($r = 0.137$, $p > 0.05$), it is not statistically significant at the

conventional level. This suggests that while there may be some association between administrative efficiency and revenue generation, other factors may play a more significant role. The implication of this finding is twofold. Firstly, while administrative efficiency is important for optimizing revenue collection processes, it may not be the sole determinant of revenue generation. Other factors such as economic conditions, tax policy effectiveness, and taxpayer behavior may also influence revenue outcomes. Secondly, further research is needed to explore the complex relationships between administrative efficiency and revenue generation, potentially uncovering additional insights to inform tax administration strategies and reforms in South Sudan.

Thus the correlation analysis highlights important relationships between administrative efficiency, taxpayer compliance, institutional capacity, and internally generated revenue in South Sudan's tax administration system. Understanding these relationships can inform targeted interventions and policy reforms aimed at enhancing revenue collection and promoting fiscal sustainability.

4.7.2 Regression analysis

Table 4.12: Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.835a	.712	.687	.781	.112	4.427	4	176	.002

Source: Primary data 2024

The adjusted R^2 , also called the coefficient of multiple determinations, is the percent of the variance in the dependent explained uniquely or jointly by the independent variables. Therefore, the four independent variables (administrative efficiency, tax payer compliance, institutional capacity) that were studied, explain 68.7% of the internally generated revenue in National Revenue Authority, Republic of South Sudan as represented by the adjusted R square. This therefore means that other factors not studied in this research contribute 31.3% of the internally generated revenue. The results also show a significant R square change at 0.112 and F-change

at 4.447 which shows a significant improvement of the prediction. The model is also significant at p value of 0.002 which is less than 0.005.

Table 4.13: Analysis of variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.806	4	2.702	4.427	.002a
	Residual	85.442	176	.610		
	Total	96.248	180			

Source: Primary data 2024

The R square value of 0.712 indicates that approximately 71.2% of the variance in the outcome variable (such as internally generated revenue) can be explained by the predictor variables included in the regression model. This suggests that the model has a moderately strong explanatory power in predicting the outcome variable based on the selected predictors.

The adjusted R square value of 0.687 adjusts the R square for the number of predictors in the model, providing a more accurate estimate of the model's explanatory power. This adjusted value suggests that approximately 68.7% of the variance in the outcome variable is explained by the predictors after accounting for the number of predictors included in the model.

The standard error of the estimate (0.781) represents the average distance between the actual values of the outcome variable and the predicted values by the regression model. A lower standard error indicates a better fit of the model to the data.

The change statistics provide information about the change in the model's R square and the associated F change statistic. In this case, the R square change of 0.112 indicates the change in the proportion of variance explained by adding the predictor variables to the model. The F change statistic of 4.427 represents the significance of this change, with degrees of freedom $df_1 = 4$ and $df_2 = 176$. The significance value (Sig. F Change) of 0.002 indicates that the change in R square is statistically significant at the 0.05 level.

The analysis indicates that the regression analysis suggests that the selected predictor variables have a significant influence on the outcome variable (e.g., internally generated revenue) within the tax administration context in South Sudan. The moderately strong explanatory power of the model indicates that the predictor variables included in the regression model can effectively predict changes in the outcome variable. More so the statistically significant change in R square and associated F change statistic highlight the importance of the predictor variables in explaining variations in the outcome variable. This underscores the relevance of factors such as administrative efficiency, taxpayer compliance, and institutional capacity in influencing revenue generation within the tax administration system. The findings from the regression analysis provide valuable insights for policymakers and tax administrators in South Sudan, informing evidence-based decision-making and strategic planning efforts aimed at enhancing revenue collection, improving administrative efficiency, and promoting fiscal sustainability.

Table 4.14: Multiple regressions results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)		0.522	.635	4.604	.000
Administrative efficiency	0.765	.155	4.049	1.417	.001
Tax payer compliance	0.887	.206	1.237	1.881	.000
Institutional capacity	0.766	.081	3.317	2.045	.003

Source: Primary data 2024

The established regression equation by the study was:

$$Y = 0.376 + 0.828X_1 + 0.678X_2 + 0.703X_3$$

Where Y = Internally generated revenue

X₁= Administrative efficiency

X₂= Tax payer compliance

X₃= Institutional capacity

From the above regression model, holding all the independent variables studied constant, internally generated revenue in National Revenue Authority, Republic of South Sudan would be 0.522. As shown in table 4.14 administrative efficiency, tax payer compliance, institutional capacity and internally generated revenue had a positive and significant effects on internally generated revenue in National Revenue Authority, Republic of South Sudan as indicated by t-values. The relationships ($p < 0.05$) are all significant with administrative efficiency ($t = 1.417, p < 0.05$), tax payer compliance ($t = 1.881, p < 0.05$), institutional capacity ($t = 2.045, p < 0.05$) and internally generated revenue ($t = 2.080, p < 0.05$). Tax payer compliance was found to have a greater (88.7%) on the internally generated revenue in National Revenue Authority, Republic of South Sudan compared to institutional capacity (76.6%), administrative efficiency (76.5%) and internally generated revenue (56.5%).

The study established that administrative efficiency had a positive and significant effects on internally generated revenue by beta value ($\beta = 4.049, p < 0.05$). This is in line with Kumari and Vikranth (2022) study found that these tax payers suffered from underutilized resources which were attributed to lack of detailed and thorough planning and absurd decision making in generating revenue. The study revealed that that tax payer compliance had a positive and significant effects on internally generated revenue by beta value ($\beta = 1.237, p < 0.05$). This is in agreement with Dong *et al.* (2008) study that revealed that tax payer compliance was fundamental in generating revenue that were effective besides enhancing efficiency in using internally generated revenue. The study established that institutional capacity had a positive and significant effects on internally generated revenue by beta value ($\beta = 3.317, p < 0.05$).

Table 4.15: Correlation results for relationship between tax administration and internally generated revenue

	Tax Administration	Internally generated revenue
Tax Administration	Pearson Correlation	1
	Sig. (2-tailed)	.957**
	N	112
Internally generated revenue	Pearson Correlation	.957**
	Sig. (2-tailed)	1
	N	180

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data 2024

The data in Table 4.15 shows the correlation results for the relationship between tax administration and internally generated revenue. The Pearson correlation coefficient between the two variables is 0.957, which is very close to 1. This suggests a highly positive and linear relationship between tax administration and internally generated revenue. In other words, as tax administration practices and processes improve, internally generated revenue within the organization or field also tends to increase significantly.

The significance level (p-value) of the correlation is 0.000, which is less than the commonly used threshold of 0.01. This means that the observed correlation is highly unlikely to have occurred by chance, and we can be confident that the relationship between tax administration and internally generated revenue is statistically significant at the 1% level.

The implication of these findings is that effective and efficient tax administration plays a crucial role in enhancing the organization's or fields internally generated revenue. This could include factors such as accurate record-keeping, effective revenue collection mechanisms, fraud prevention measures, and transparent reporting processes.

By focusing on improving tax administration practices, the organization or field can potentially drive an increase in internally generated revenue, which can have broader implications for the organization's financial sustainability, resource allocation, and overall performance.

The strong correlation also suggests that any investments or initiatives aimed at strengthening tax administration are likely to have a significant and positive impact on the organization's or fields internally generated revenue. This underscores the importance of prioritizing tax administration as a key strategic focus area for enhancing the organization's financial management and resource mobilization capabilities.

The quantitative findings were in agreement with the qualitative findings for example, a key informant stated that

I believe that specific types of activities should be monitored within their organizations to ensure compliance, identify potential risks, and maintain accountability. This monitoring can help detect any irregularities or deviations from established procedures, allowing timely corrective actions to be taken. It is crucial to have robust monitoring systems in place to safeguard organizational integrity and ensure adherence to regulations and ethical standards (KII₁, 2024).

On whether is there currently a system for monitoring taxpayer registration in the country, and is it effective, one NRA officials noted that Yes, there is currently a system in place for monitoring taxpayer registration in South Sudan. The National Revenue Authority (NRA) has implemented a taxpayer registration system that aims to track and manage the registration of individuals and businesses. However, while the system represents a step forward in organizing and formalizing taxpayer information, it faces several challenges that impact its overall effectiveness. One significant issue is the incomplete and often outdated data within the system, which can lead to inaccuracies and difficulties in tracking taxpayers effectively. Additionally, the technological infrastructure supporting the system is not as robust as needed, causing occasional disruptions and inefficiencies. Despite these challenges, the NRA is continuously working to enhance the system through improvements in data accuracy, technological upgrades, and regular audits to ensure better compliance and monitoring. (KII₂, 2024).

Additionally another key respondent indicated that many citizens and taxpayers acknowledge the existence of a taxpayer registration system in South Sudan, but opinions on its effectiveness are mixed. While the system is intended to streamline the registration process and maintain accurate records, there are frequent complaints about its reliability and accessibility. Taxpayers often encounter issues such as data inaccuracies, delays in registration updates, and technical glitches that hinder their ability to interact smoothly with the system. These challenges contribute to a lack of trust and confidence in the system's effectiveness. Moreover, there is a perceived need for greater public awareness and education about the registration process to ensure that all eligible taxpayers are registered correctly. Overall, while the system for monitoring taxpayer registration is a positive initiative, significant improvements are needed to enhance its functionality and reliability, thereby increasing its effectiveness in ensuring compliance (KII₁, 2024).

CHAPTER FIVE
SUMMARY, DISCUSSION OF FINDINGS, CONCLUSIONS AND
RECOMMENDATIONS

5.0 Introduction

This chapter consists of the summary, discussion of the research findings from the study in line with the stated objectives.

5.1 Summary of study findings

The study revealed mixed perceptions about taxpayer compliance in South Sudan. While a significant portion of respondents was familiar with the process of taxpayer registration, the effectiveness of the current monitoring system showed room for improvement. The mean values for most statements related to taxpayer compliance hovered around 3.99, indicating a moderate level of understanding and engagement. Additionally, non-compliance was notably higher in certain sectors, with a mean of 5.00, highlighting the need for targeted interventions in these areas. These findings imply that improving taxpayer registration processes and sector-specific monitoring could enhance compliance and boost internally generated revenue.

The findings regarding institutional capacity suggested that while there are systems in place for revenue recording and fraud prevention, the effectiveness of these systems varies. A mean score of 3.99 for recording accuracy and 3.98 for fraud prevention measures indicated that while the systems are functional, there are significant challenges that affect their overall performance. The use of technology for monitoring and institutional capacity also showed a mean of 4.22, implying that regular updates and integration of new tools could further enhance efficiency. The study recommends increasing the transparency of institutional processes to prevent revenue leakage and ensuring frequent reviews of existing systems.

With respect to internally generated revenue, the study found that organizations are monitoring activities to a reasonable extent, but gaps remain in the consistency and scope of these efforts. The mean scores for monitoring activities and inter-departmental collaboration were 3.99, indicating that improvements could be made in coordination between teams. Additionally, while there are some regulations in place, the findings, with a mean of 4.22, highlight the need for

clearer guidelines and standards to govern revenue generation activities. Respondents also expressed the need for improvements in internally generated revenue systems, as reflected by the high standard deviation of 1.332, showing that reforms are necessary to boost efficiency.

In summary, the study's findings suggest that while some progress has been made in tax administration and internally generated revenue, significant challenges remain in terms of compliance, institutional capacity, and monitoring practices. Enhancing collaboration between departments, updating technologies, and creating clear regulatory frameworks are crucial steps toward improving the National Revenue Authority's ability to generate internal revenue in South Sudan.

5.2 Discussion of findings

5.2.1 Administrative efficiency in South Sudan

The majority of respondents (38.8%) strongly disagreed that administrative efficiency was effective in ensuring compliance with laws and regulations. This suggests a widespread perception of inefficiency in the administrative system. It implies that respondents believe that the current administrative processes and practices are not effectively enforcing compliance with laws and regulations. A significant portion of respondents (33.3%) disagreed that they were familiar with the enforcement agencies responsible for ensuring compliance. This indicates a potential lack of awareness or communication regarding these agencies. It suggests that there may be a need for better dissemination of information about the roles and responsibilities of enforcement agencies in order to improve transparency and understanding. While a notable percentage (38.8%) agreed that there was cooperation between enforcement agencies and other relevant institutions, a substantial proportion (27.7%) disagreed. This mixed perception suggests that there may be room for improvement in terms of collaboration and coordination between enforcement agencies and other institutions involved in ensuring compliance with laws and regulations. The majority of respondents (38.8%) strongly disagreed that there should be specific laws and regulations requiring stronger enforcement. This highlights a perception that existing laws may be sufficient. It suggests that respondents believe that the focus should be on improving the enforcement of existing laws rather than introducing new ones. A significant percentage of respondents (33.3%) disagreed that enforcement agencies have sufficient resources. This suggests a perceived lack of resources, including financial, human, and

technological resources, to carry out their responsibilities effectively. It indicates that respondents believe that resource constraints may be hindering the enforcement agencies' ability to ensure compliance with laws and regulations. The majority of respondents (38.8%) agreed that there were no significant challenges or barriers hindering administrative efficiency. This indicates a recognition of obstacles to effective governance. It suggests that respondents acknowledge that there are challenges that need to be addressed in order to improve administrative efficiency and ensure better compliance with laws and regulations. A majority of respondents (38.8%) strongly agreed that there was a need for specialized training programs and capacity building for enforcement agencies. This suggests a recognition of the importance of training in enhancing enforcement capabilities. It indicates that respondents believe that investing in training and building the capacity of enforcement agencies can improve their effectiveness in ensuring compliance. A significant percentage of respondents (33.3%) disagreed that they had not witnessed or experienced instances of corruption or unethical practices within enforcement agencies. This indicates a perception of relative integrity within these agencies. It suggests that respondents believe that corruption and unethical practices exist within enforcement agencies and may be hindering administrative efficiency and compliance with laws and regulations.

These quantitative findings are in line with Besley & Persson (2019); Gaspar *et al.*, (2016) where they stated that mobilizing tax revenue is essential for a country's development to budget for their resources to finance their essential spending needs (e.g., healthcare, education, and critical infrastructure).

Also the findings were in line with Acedo *et al.*, (2022) who carried out a study on tax administration challenges in Africa and found out that tax administration efficiency and effectiveness is an area of interest to policymakers due to the role tax administrations play in raising domestic resources to finance the budget, however, despite the need for developing countries to strengthen the performance of their tax administrations to support domestic resource mobilization, common weaknesses such as an unreliable taxpayer registration base; under-utilization of digital technologies to enhance compliance and revenue collection processes, particularly on the declaration (filing) of tax returns; ineffective risk management (compliance, operational, and human capital risks); unresponsiveness to taxpayer inquiries; unstructured

processes and procedures; and weak accountability and transparency of tax administration operations still impact collection of taxes leading to higher collection costs.

Ogembo (2020) investigated the taxation of self-employed professionals in Africa and found out that the discourse on the hard-to-tax in low-and middle-income countries, particularly in Africa, has focused primarily on farmers and small and medium-sized enterprises leaving out Professionals despite the acknowledgement in the literature that, considering their potential earnings, the absolute amount involved in evasion by professionals in low-and middle-income countries is probably higher than farmers and small and medium-sized enterprises.

5.2.2 Tax payer compliance

The majority of respondents (33.3%) disagreed that they were familiar with the process of taxpayer registration. This suggests a potential lack of awareness or understanding of the registration process among the respondents. It indicates that there may be a need for better education and information dissemination to ensure that individuals are aware of the procedures and requirements for taxpayer registration. A significant percentage of respondents (38.8%) agreed that the current system for monitoring taxpayer registration was effective. This suggests a perception of confidence in the monitoring system. It indicates that respondents believe that the existing mechanisms in place are capable of effectively monitoring taxpayer registration. The majority of respondents (38.8%) strongly agreed that most individuals and businesses are properly registered. This indicates a perception of high compliance with registration requirements. However, interestingly, a majority of respondents (33.3%) disagreed that there is a level of compliance with taxpayer registration requirements. This suggests a perceived lack of compliance, which contradicts the belief in the high registration of individuals and businesses. This finding highlights a potential discrepancy or inconsistency in respondents' views on compliance. A significant percentage of respondents (38.8%) strongly agreed that there are particular sectors or types of businesses that are more prone to non-compliance with taxpayer registration. This indicates a recognition of specific challenges in certain sectors. It suggests that respondents believe that certain industries or types of businesses may have higher rates of non-compliance with registration requirements. This finding highlights the importance of targeting these sectors for targeted interventions and enforcement actions. The majority of respondents (33.3%) disagreed that the taxpayer registration process is user-friendly and accessible to all

individuals. This indicates a perceived need for improvement in the registration process. It suggests that respondents believe that the current process may be complex, cumbersome, or not easily accessible to all individuals. This finding emphasizes the importance of simplifying and streamlining the registration process to enhance compliance.

The quantitative findings were in line with Akau (2019) who undertook a research on factors affecting collection of non-oil revenue in South Sudan. The study established that only tax compliance cost has negative and non-significant effects on non-oil revenue collection. Whereas staff competence, tax rate, and tax payers' knowledge have a positive and significant influence on non-oil revenue collection in South Sudan. He recommended for policy formulation in South Sudan focusing on staff competence, tax rate, and tax payers' knowledge as they were highly significant

5.2.3 Institutional capacity

A notable proportion of respondents (33.3%) expressed dissatisfaction with the accurate and timely recording of revenue transactions. This suggests a perceived weakness in this area, indicating that there may be challenges in maintaining accurate and up-to-date records of revenue transactions. This finding underscores the importance of improving record-keeping processes to enhance the overall integrity and reliability of the revenue collection system. The use of specific technologies or software systems received mixed reactions, with 33.3% of respondents expressing dissatisfaction. This indicates that there may be issues or concerns related to the adoption and effectiveness of technology in supporting revenue management processes. It suggests that there may be a need for better implementation and utilization of technology solutions to streamline and improve institutional capacity in revenue management. Measures put in place to prevent revenue leakage or fraud received relatively positive feedback, with 33.3% of respondents reporting satisfaction. This suggests that respondents believe that there are effective measures in place to address revenue leakages and fraudulent activities. It indicates that there is a recognition of the importance of implementing controls and safeguards to protect against revenue losses due to fraudulent practices. The monitoring of revenue collection and identification of discrepancies or irregularities received the highest satisfaction rating, with 38.8% of respondents reporting satisfaction. This indicates a perception that the monitoring mechanisms are effective in detecting potential discrepancies or irregularities in revenue

collection. It suggests that respondents have confidence in the systems and processes in place to ensure the accuracy and integrity of revenue collection activities.

Measures in place to ensure transparency and accountability in institutional capacity processes were positively regarded, with 38.8% of respondents expressing satisfaction. This suggests that respondents believe that there are mechanisms in place to promote transparency and accountability in revenue management. It indicates recognition of the importance of maintaining transparency and accountability to build public trust in the revenue collection system. The frequency of reviewing and updating the institutional capacity system received a moderate level of satisfaction, with 33.3% of respondents expressing dissatisfaction. This suggests that there may be room for improvement in regularly reviewing and updating the institutional capacity system. It indicates that respondents believe that there should be more frequent assessments and adaptations to changing circumstances to enhance the effectiveness of revenue management processes.

5.2.4 Internally generated revenue

The data indicates a moderate level of satisfaction in monitoring activities within organizations or fields, with approximately 50% of respondents indicating satisfaction. This suggests that respondents believe that monitoring processes are generally effective in overseeing internally generated revenue activities. However, there may still be room for improvement to enhance monitoring practices further. A significant proportion of respondents (33.3%) believe that specific types of activities should be monitored within their organizations. This highlights the importance of tailoring monitoring efforts to address specific needs and risks associated with internally generated revenue. It implies that respondents recognize the value of targeted monitoring to ensure effective revenue generation. The findings indicate that activities are generally monitored frequently, with 38.8% of respondents expressing satisfaction. This suggests that organizations are proactive in monitoring their internally generated revenue activities on a regular basis. Regular monitoring is crucial for identifying potential issues and implementing timely corrective measures.

There is notable dissatisfaction regarding the level of cooperation and collaboration between different teams or departments involved in internally generated revenue, as 33.3% of respondents expressed dissatisfaction. This finding highlights the need for improved coordination and

collaboration among various stakeholders to enhance internally generated revenue processes. Better cooperation can lead to more effective revenue generation and overall organizational performance.

Presence of regulations, standards, or guidelines: The data indicates a moderate level of satisfaction regarding the presence of regulations, standards, or guidelines governing internally generated revenue. This suggests that there is a recognition of the importance of having clear guidelines and frameworks in place to ensure proper management and governance of internally generated revenue activities. However, there may still be room for improvement in this area to enhance regulatory frameworks further. Respondents expressed a high level of satisfaction (38.8%) with the need for improvements in internally generated revenue within their organizations or fields. This indicates that there is a recognition of areas that require enhancements or optimizations to maximize revenue generation. It suggests a proactive mindset among respondents, highlighting their willingness to drive improvements and explore opportunities for growth.

The high correlation coefficient (0.957) between tax administration and internally generated revenue suggests a strong positive relationship between these two variables. This means that as tax administration improves, there is a corresponding increase in internally generated revenue, and vice versa. The statistically significant correlation at the 0.01 level indicates that this relationship is unlikely to have occurred by chance. This finding underscores the importance of effective tax administration practices in driving higher levels of internally generated revenue. It suggests that organizations with more efficient and robust tax administration processes are more likely to generate higher revenue internally. Therefore the null hypothesis that stated that there is no significant relationship between tax administration and internally generated revenue was rejected.

These findings were in agreement with Chuenjit (2024) who investigated the culture of taxation in order to understand the perception of taxpayers toward tax system. The study established that a problem of tax administration in many countries is that governments cannot collect all the taxes that are owed to them under the statutes. According to the study, it is argued that some people might believe that paying taxes is a responsibility that should be willingly accepted, whereas others might feel that tax cheating does not matter.

5.3 Conclusions

5.3.1 Specific objective one: to examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan.

The study concluded that the findings revealed critical insights into administrative efficiency in South Sudan, which have direct implications for tax administration and internally generated revenue within the National Revenue Authority (NRA). A significant portion of respondents perceive inefficiency in ensuring compliance with laws and regulations, suggesting a need for the NRA to enhance its enforcement mechanisms. Additionally, many respondents are not familiar with enforcement agencies, indicating a gap in public awareness that the NRA should address through improved communication and outreach efforts.

More so the study concluded that resource limitations are a major concern, as highlighted by the significant number of respondents who believe enforcement agencies lack sufficient financial, human, and technological resources. This resource gap hinders effective tax administration and necessitates increased investment in the NRA to bolster its capabilities. Furthermore, the need for specialized training and capacity building is evident, with a majority of respondents recognizing its importance. By investing in staff training, the NRA can enhance its operational efficiency and effectiveness in tax collection.

The study also concludes that corruption remains a pervasive issue, undermining the trust and effectiveness of enforcement agencies. A significant portion of respondents have witnessed or experienced corruption within these agencies, which can severely impact tax administration efforts. The NRA must implement strict anti-corruption measures and promote transparency to rebuild public trust and ensure the integrity of its operations. By addressing these challenges—improving enforcement efficiency, increasing public awareness, securing adequate resources, and combating corruption—the NRA can significantly enhance its effectiveness in tax administration and increase internally generated revenue in South Sudan.

5.3.2 Specific objective two: to investigate the effects of taxpayer compliance on internally generated revenue in National Revenue Authority, Republic of South Sudan

The study concluded that the findings highlighted several critical issues with taxpayer registration and compliance in South Sudan, which have significant implications for the study of tax administration and internally generated revenue within the National Revenue Authority

(NRA). A considerable portion of respondents (55.5%) are either unfamiliar with or disagree about the taxpayer registration process, indicating a substantial need for improved public awareness and education. This lack of familiarity can lead to lower compliance rates and hinder the NRA's efforts to maximize revenue collection.

More so the study concluded that while a majority of respondents (66.5%) believe the current system for monitoring taxpayer registration is effective, a notable percentage (33.2%) are not convinced of its efficacy. This split opinion suggests there is room for enhancing the monitoring mechanisms to ensure better compliance and registration rates. Furthermore, more than half of the respondents (55.4%) believe that most individuals and businesses are not properly registered, which points to significant tax compliance issues and potential revenue losses for the NRA. Addressing these registration gaps is crucial for improving the overall tax base and ensuring fair tax practices.

The study also concluded that the perception that certain sectors or types of businesses are more prone to non-compliance (66.5% of respondents) suggests targeted enforcement could be beneficial. Additionally, over half of the respondents (55.5%) do not find the taxpayer registration process user-friendly or accessible, presenting a barrier to widespread participation in the tax system. By focusing on making the registration process more accessible and user-friendly, the NRA can improve compliance rates and enhance internally generated revenue. These findings underscore the need for the NRA to implement strategies aimed at increasing public awareness, improving the effectiveness of monitoring systems, and making the registration process more inclusive and efficient.

Furthermore the study concluded that there is a potential lack of awareness or understanding of the taxpayer registration process among respondents. While there is a perception of high compliance with registration requirements, there is also a perceived lack of compliance. Specific sectors or types of businesses are believed to be more prone to non-compliance. The taxpayer registration process is seen as not user-friendly and accessible to all individuals, highlighting the need for improvement in simplifying and streamlining the process and there is a perceived weakness in accurately and timely recording revenue transactions, indicating challenges in maintaining accurate records. The adoption and effectiveness of technology in supporting revenue management processes are areas of concern. Measures to prevent revenue leakage or

fraud and the monitoring of revenue collection are relatively positively regarded. Transparency and accountability mechanisms are recognized, but there is room for more frequent reviews and updates of the institutional capacity system.

5.3.3 Specific objective three: to determine the impact of institutional capacity on internally generated revenue in National Revenue Authority, Republic of South Sudan.

The study findings concluded that the institutional capacity highlighted several areas that are crucial for improving tax administration and internally generated revenue within the National Revenue Authority (NRA) of South Sudan. Accurate and timely recording of revenue transactions is a critical concern, with an equal split among respondents regarding its effectiveness. This suggests that nearly half of the respondents perceive deficiencies in this area, indicating a need for the NRA to implement more robust mechanisms to ensure accuracy and timeliness in revenue recording.

Furthermore the study also concluded that measures to prevent revenue leakage or fraud are perceived as insufficient by a significant portion of respondents, with only 33.3% agreeing that effective controls are in place. This points to the necessity for the NRA to strengthen its anti-fraud measures and controls to minimize revenue losses. Additionally, while monitoring revenue collection and identifying discrepancies is seen as relatively strong, with 66.5% of respondents expressing confidence in these processes, the remaining respondents highlight the need for further enhancement in monitoring mechanisms to ensure comprehensive oversight.

Additionally the use of specific technologies or software systems in institutional capacity is another area needing improvement, with more than half of the respondents indicating dissatisfaction. This underscores the importance of the NRA investing in advanced technological solutions to enhance efficiency and accuracy in tax administration. Moreover, the frequency of system reviews and updates appears inadequate, suggesting a need for the NRA to adopt a more proactive approach in regularly updating and reviewing its systems to adapt to changing circumstances and improve effectiveness. Ensuring transparency and accountability within institutional processes also requires attention, as indicated by the significant minority of respondents who are not convinced of the current measures' adequacy. Enhancing transparency and accountability is essential for building public trust and improving overall tax compliance.

The study also concluded that the NRA must address these institutional capacity challenges to improve tax administration and increase internally generated revenue. By focusing on accurate revenue recording, strengthening anti-fraud measures, investing in technology, regularly reviewing systems, and enhancing transparency, the NRA can significantly improve its operational effectiveness and support South Sudan's economic development.

5.3.4 Specific objective four: to examine the relationship between tax administration and internally generated revenue in National Revenue Authority, Republic of South Sudan

The study concluded that the findings revealed critical insights into internally generated revenue within organizations, with particular relevance to the National Revenue Authority (NRA) of South Sudan. Monitoring activities is a key area requiring attention, as nearly half of the respondents (49.9%) acknowledge that monitoring is in place. However, the significant portion who disagree (33.2%) suggests that there is considerable room for improvement. To enhance the effectiveness of tax administration and revenue collection, the NRA should implement more rigorous and consistent monitoring practices across all relevant activities.

More so the findings concluded that specific activities that require monitoring also emerged as an important concern, with 60% of respondents indicating the need for targeted oversight. This suggests that the NRA must develop clear guidelines and criteria to identify and monitor critical revenue-generating activities effectively. The frequency of monitoring is seen as relatively strong, with 66.5% of respondents agreeing that activities are monitored regularly. Nevertheless, the 22.2% who disagree highlight the necessity for more systematic and frequent monitoring to ensure comprehensive oversight and accountability.

Additionally the study concluded that the level of cooperation and collaboration between different teams or departments involved in internally generated revenue is a notable area of concern. With only 44.3% of respondents perceiving adequate cooperation, the NRA needs to enhance coordination and integration across various departments to improve efficiency and effectiveness. Moreover, the mixed responses regarding specific regulations, standards, or guidelines governing internally generated revenue indicate a need for clearer and more comprehensive regulatory frameworks. Establishing well-defined guidelines will ensure consistency, transparency, and adherence to best practices.

The study also concluded that the NRA must address these key areas to improve tax administration and increase internally generated revenue. By focusing on enhancing monitoring processes, clearly defining critical activities for oversight, promoting inter-departmental cooperation, and establishing comprehensive regulatory guidelines, the NRA can significantly improve its operational effectiveness. These improvements are essential for maximizing revenue collection and supporting South Sudan's economic development.

5.4 Recommendations

5.4.1 Recommendations to objective one: to examine the effects of administrative efficiency on internally generated revenue in National Revenue Authority, Republic of South Sudan.

The government should improve the dissemination of information about enforcement agencies and their roles and responsibilities. Increase awareness among the public and businesses about the agencies responsible for ensuring compliance with laws and regulations. This can be achieved through public awareness campaigns, educational programs, and improved communication channels.

Strengthen Collaboration and Coordination: Foster better collaboration and coordination between enforcement agencies and other relevant institutions involved in ensuring compliance. Facilitate regular meetings, workshops, and information-sharing platforms to promote effective cooperation, exchange best practices, and address common challenges.

Improve Enforcement of Existing Laws: Focus on enhancing the enforcement of existing laws rather than introducing new ones. Review and strengthen the effectiveness of current laws and regulations to ensure they are adequate for promoting compliance. This can involve conducting regular assessments, identifying gaps, and implementing targeted measures to improve enforcement.

The government should provide adequate resources, including financial, human, and technological resources, to enforcement agencies. This can involve increasing budget allocations, recruiting and training qualified personnel, and investing in modern technology and infrastructure to support enforcement efforts.

Address Challenges and Barriers: Identify and address the challenges and barriers hindering administrative efficiency. Conduct comprehensive assessments to identify the root causes of inefficiencies and implement targeted measures to overcome them. This may involve streamlining administrative processes, reducing bureaucratic red tape, and improving the efficiency of internal operations.

Enhance Capacity Building: Develop specialized training programs and capacity-building initiatives for enforcement agencies. These programs should focus on enhancing the technical skills, knowledge, and professionalism of enforcement personnel. Training should cover areas such as compliance methodologies, investigative techniques, ethics, and integrity.

Tackle Corruption and Unethical Practices: Implement robust anti-corruption measures within enforcement agencies. Establish clear codes of conduct, ethics committees, and whistle-blower protection mechanisms. Conduct regular integrity assessments, investigations, and audits to identify and address instances of corruption or unethical behavior. Promote a culture of integrity and accountability within the agencies.

5.4.2 Recommendations to objective two: to investigate the effects of taxpayer compliance on internally generated revenue in National Revenue Authority, Republic of South Sudan

The Government/Tax Authorities should Improve Education and Information Dissemination: Develop comprehensive educational campaigns to raise awareness about the taxpayer registration process. Provide clear and easily accessible information on the procedures and requirements for registration through various channels, such as websites, social media, and information sessions

Simplify and streamline the taxpayer registration process to make it more user-friendly and accessible to all individuals. Reduce unnecessary complexities and paperwork, and leverage technology to enable online registration options and self-service platforms.

Strengthen Monitoring System: Continuously assess and enhance the effectiveness of the monitoring system for taxpayer registration. Invest in modern technology and data analytics to improve the accuracy and efficiency of monitoring processes. Regularly evaluate the system's performance and make necessary adjustments based on the findings.

Business Associations/Chambers of Commerce should Promote Compliance Awareness: Collaborate with tax authorities to organize workshops, seminars, and training programs specifically focused on taxpayer registration and educate businesses about the importance of compliance and the benefits it entails. Share best practices and success stories to encourage voluntary registration.

Civil Society Organizations should engage in public awareness campaigns to educate individuals and businesses about the importance of taxpayer registration. Utilize various communication channels, including social media, community events, and public forums, to disseminate information and address common misconceptions. Advocate for simplified and accessible taxpayer registration processes. Collaborate with relevant stakeholders to identify barriers and propose recommendations for process improvements. Monitor and provide feedback on the implementation of user-friendly measures.

Taxpayer Education Organizations should develop training programs and resources to educate individuals and businesses on the taxpayer registration process. Offer workshops, webinars, and online tutorials to guide taxpayers through the registration requirements and procedures. Create user-friendly materials, such as step-by-step guides and FAQs, to assist in the registration process.

5.4.3 Recommendations to objective three: To determine the impact of institutional capacity on internally generated revenue in National Revenue Authority, Republic of South Sudan.

Revenue management department or agency should provide comprehensive training programs to revenue management staff and ensure that proper documentation techniques, standardized forms, and established recording procedures are followed.

Revenue management department or agency should implement robust monitoring and quality assurance mechanisms, conduct regular audits and reviews, and rectify any discrepancies or errors in the records.

Revenue management department or agency should assess the existing technology infrastructure, identify gaps or limitations, and invest in appropriate technologies and software systems.

Revenue management department or agency should provide training and support to revenue management staff, equipping them with the necessary skills and knowledge to effectively use technology for accurate record-keeping, data analysis, and reporting.

Revenue management department or agency should establish robust internal control systems, including segregation of duties, regular internal audits, and whistleblower protection mechanisms.

Revenue management department or agency: They should regularly conduct risk assessments to identify vulnerabilities and risks related to revenue management, and develop and implement strategies to mitigate these risks.

Revenue management department or agency should implement a structured process for regularly reviewing and updating the institutional capacity system. This involves periodic assessments, identifying areas for improvement, and developing action plans.

Revenue management department or agency should engage relevant stakeholders, such as internal staff, external auditors, and experts, to gather diverse perspectives and expertise during the review process.

Enhance Transparency and Accountability should implement measures to enhance transparency, such as publishing revenue collection reports, disclosing relevant information to the public, and establishing channels for public feedback and inquiries.

Revenue management department or agency should establish clear accountability frameworks and procedures, ensuring that revenue management staff are held responsible for their actions. They should also implement mechanisms for reporting and investigating allegations of misconduct or irregularities.

5.4.4 Recommendations to objective four: to examine the relationship between tax administration and internally generated revenue in National Revenue Authority, Republic of South Sudan

Organizations or departments involved in internally generated revenue should take steps to further improve monitoring practices based on the identified areas for enhancement. This can

include conducting regular assessments of monitoring processes, identifying gaps, and implementing corrective measures.

Organizations or departments involved in internally generated revenue should identify specific activities that should be monitored within their organizations based on the feedback from respondents. Develop tailored monitoring approaches to address the specific needs and risks associated with those activities.

Organizations or departments involved in internally generated revenue: Continue to prioritize and maintain a proactive approach to monitoring internally generated revenue activities on a regular basis. This includes establishing schedules, conducting frequent monitoring assessments, and implementing timely corrective actions when necessary.

Organizations or departments involved in internally generated revenue: Strengthen coordination and collaboration among different teams or departments involved in internally generated revenue processes. This can be achieved through improved communication channels, regular meetings, and fostering a culture of collaboration and shared goals.

5.5 Contribution to the body knowledge

This study contributes significantly to the body of knowledge on tax administration and internally generated revenue in South Sudan, particularly within the context of the National Revenue Authority (NRA). The research provides a comprehensive analysis of the current state of administrative efficiency, taxpayer compliance, institutional capacity, and internally generated revenue, highlighting key areas for improvement and offering actionable insights.

The study reveals widespread perceptions of inefficiency within the administrative systems tasked with ensuring compliance with laws and regulations. It highlights the lack of familiarity with enforcement agencies and the perceived insufficiency of resources. These findings underscore the need for better communication, enhanced institutional capacity, and specialized training programs to boost the effectiveness of administrative processes. This contributes to the understanding of how administrative inefficiencies can hinder tax compliance and revenue collection.

Insights into taxpayer registration and compliance indicate significant gaps in public awareness and the effectiveness of the current monitoring system. The study shows that many individuals and businesses are not properly registered, which points to substantial compliance issues. By identifying the sectors most prone to non-compliance and emphasizing the need for a user-friendly registration process, the research provides a roadmap for improving taxpayer registration systems. This is critical for increasing the tax base and ensuring equitable tax collection.

The study sheds light on the institutional challenges faced by the NRA, including issues related to accurate revenue recording, preventing revenue leakage, and the adoption of technology. The findings reveal a mixed perception of the effectiveness of current measures and the need for regular system reviews and updates. By highlighting these areas, the research emphasizes the importance of building robust institutional frameworks and adopting technological solutions to enhance revenue collection efficiency. This adds to the literature on institutional reforms necessary for effective tax administration.

The analysis of internally generated revenue processes reveals significant areas for improvement in monitoring activities, inter-departmental cooperation, and regulatory frameworks. The study's findings suggest a need for clearer guidelines, more frequent monitoring, and enhanced coordination among departments. This contributes to a better understanding of the internal dynamics that impact revenue generation and offers practical suggestions for optimizing these processes. These insights are valuable for policymakers and practitioners aiming to strengthen revenue generation mechanisms within public institutions.

Overall, this study provides a detailed examination of the factors affecting tax administration and internally generated revenue in South Sudan. By identifying specific weaknesses and offering targeted recommendations, it contributes valuable knowledge to the field of public finance and governance. This research not only aids the NRA in improving its operations but also serves as a reference for other developing countries facing similar challenges in tax administration and revenue collection.

5.6 Areas for further research

Based on the findings and limitations of this study, several areas for further research are recommended to deepen the understanding and enhance the effectiveness of tax administration and internally generated revenue in South Sudan:

- (i) Investigate the potential benefits and challenges of implementing advanced technological solutions, such as digital tax systems, blockchain, and AI-driven analytics, in improving tax compliance and revenue collection efficiency. This study could evaluate the readiness of the National Revenue Authority (NRA) and the broader tax ecosystem for such innovations.
- (ii) Explore effective strategies to increase public awareness and understanding of tax obligations and the processes involved in taxpayer registration and compliance. This research could focus on the design and implementation of educational campaigns and their impact on tax compliance rates.
- (iii) Conduct a comparative study of tax administration systems in countries with similar socio-economic conditions and governance challenges. Identifying best practices and lessons learned from these contexts could provide valuable insights for improving the tax administration system in South Sudan.
- (iv) Examine the effectiveness of current enforcement mechanisms and penalty systems in deterring tax evasion and enhancing compliance. This research could assess the deterrence effects of penalties and the efficiency of enforcement agencies in implementing these measures.

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APPENDICES

APPENDIX I: QUESTIONNAIRE FOR NRA OFFICIALS/TAX PAYERS

Dear Respondent:

My Name is Akuei Kuereng Awai Reg. NO MPA/18892/131/DF. I am a Master of Arts in Public Administration and Management student at Kampala International University. In partial fulfillment of the requirements of this course, I am conducting my academic research entitled **“Tax administration and internally generated revenue in South Sudan. A study of National Revenue Authority”**. The University has permitted me to carry out this research and I will treat your opinions with confidentiality. Your honesty is both critical and paramount when responding to the questionnaire.

Thank you so much for your cooperation.

Section A: Background Information

Pleas mark the applicable option with a tick [√]

1) Age (years)

Below 26 [] 26-35 [] 36-45 [] 46-55 [] Above 55 []

2) Sex

Female [] Male []

3) Level of Education

Masters [] Bachelors [] Diploma [] Certificate []

Others [] (Specify)

3) Your period of work in the sector (years)

Below 6yrs [] 6-10yrs [] 11-15yrs [] 16-20yrs []

4) Are you directly engaged in the collection of internally generated revenue in NRA?

Yes [] No []

5) Does NRA collect internally generated revenue in South Sudan?

Yes [] No []

Direction: Please tick your best preferred choice on the space provided after each item. **For sections B, C, D, E, F and G, use the scale/ranking below to tick in the box that corresponds with number that best indicates your opinion on the statement or question.**

1- Strongly Disagree; 2-Disagree; 3-Neutral; 4-Agree; and 5-Strongly Agree

SECTION B: Administrative efficiency in South Sudan

No.	Item	1	2	3	4	5
1.	There is effectiveness of the administrative efficiency in my country in ensuring compliance with laws and regulations					
2.	Are you familiar with the enforcement agencies responsible for ensuring compliance with laws and regulations in your country?					
3.	There is cooperation between enforcement agencies and other relevant institutions, such as the judiciary and regulatory bodies, in South Sudan.					
4	Do you believe there should be specific laws or regulations that require stronger enforcement?					
5	Do you believe that the enforcement agencies in the country have sufficient resources (financial, human, and technological) to carry out their responsibilities effectively?					
6	Are there any significant challenges or barriers that hinder the effectiveness of administrative efficiency in the country					
7	Do you believe that there is a need for specialized training programs and capacity building for enforcement agencies?					
8	Have you ever witnessed or experienced any instances of corruption or unethical practices within the enforcement agencies in the country?					

SECTION C: Taxpayer compliance

No.	Item	1	2	3	4	5
1.	Are you familiar with the process of taxpayer registration in your country?					

2.	The current system for monitoring taxpayer registration in the country is effective					
3.	Are most individuals and businesses properly registered?					
4.	Are there any specific challenges or issues that you have encountered or observed regarding taxpayer registration in your country					
5.	There is a level of compliance with taxpayer registration requirements in your country?					
6.	Are there any particular sectors or types of businesses that you believe are more prone to non-compliance with taxpayer registration?					
7.	Do you believe that the taxpayer registration process in your country is user-friendly and accessible to all individuals?					

SECTION D: Institutional capacity

No.	Item	1	2	3	4	5
1.	Do you ensure accurate and timely recording of revenue transactions in the country?					
2.	Are there any specific measures or controls in place to prevent revenue leakage or fraud?					
3.	Do you monitor revenue collection and identify any discrepancies or irregularities?					
4.	Are there any specific technologies or software systems used in institutional capacity in your organization/country?					
5.	Frequently is the institutional capacity system reviewed and updated to adapt to changing circumstances or improve its effectiveness?					
6.	Are there any measures in place to ensure transparency and accountability in institutional capacity processes?					
7.	Are there specific challenges or issues you have encountered in managing revenue effectively?					
8.	Are there any specific training or capacity-building programs in place to					

	enhance the skills and knowledge of staff involved in institutional capacity?					
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SECTION E: Internally generated revenue

No.	Item	1	2	3	4	5
1.	Do you currently monitor activities within your organization or field?					
2.	Are there specific types of activities you believe should be monitored within your organization or field?					
3.	Are activities monitored frequently?					
4.	There is a level of cooperation and collaboration between different teams or departments involved in internally generated revenue.					
5.	Are there any specific regulations, standards, or guidelines that govern the internally generated revenue within your organization or field?					
6.	Are there improvements you would like to see in the internally generated revenue within your organization or field?					

APPENDIX II: INTERVIEW GUIDE FOR NRA OFFICIALS

Dear Sir/Madam,

My name is Akuei Kuereng Awai Reg. NO MPA/18892/131/DF. I am a Master of Arts in Public Administration and Management International student at Kampala International University. In partial fulfillment of the requirements of this course, I am conducting my academic research entitled “**Tax Administration and Internally generated revenue in South Sudan. A study of National Revenue Authority**”. The University has permitted me to carry out this research and I will treat your opinions with confidentiality. Your honesty is both critical and paramount when responding to the questionnaire.

Thank you so much for your cooperation.

The information got from you will be kept confidential and will be used strictly for academic purposes.

- 1) Mention sources of internal revenue collections explored in South Sudan by NRA.
- 2) How can administrative efficiency on revenue collection be achieved?
- 3) How can tax payer compliance on revenue collection be achieved?
- 4) Are there effective administrative efficiency used in tax administration in the country in ensuring compliance with laws and regulations?
- 5) Does the enforcement agencies in the country have sufficient resources (financial, human, and technological) to carry out their responsibilities effectively?
- 6) Do you ensure accurate and timely recording of revenue transactions in the country?
- 7) Currently there is a system for monitoring taxpayer registration in the country and is effective?
- 8) What are the challenges faced by NRA in tax administration and internal revenue collection in South Sudan.
- 9) How can the above be challenges be addressed?

Thank you for cooperation

**APPENDIX III: KREJCIE AND MORGAN'S TABLE OF DETERMINING THE
SAMPLE SIZE**

N	S	N	S	N	S	N	S	N	S
10	10	100	80	290	165	850	265	3000	341
15	14	110	86	300	169	900	269	3500	346
20	19	120	92	320	175	950	274	4000	351
25	24	130	97	340	181	1000	278	4500	354
30	28	140	103	360	186	1100	285	5000	357
35	32	150	108	380	191	1200	291	6000	361
40	36	160	113	400	196	1300	297	7000	364
45	40	180	123	420	201	1400	302	8000	367
50	44	190	127	440	205	1500	306	9000	368
55	48	200	132	460	210	1600	310	10000	370
60	52	210	136	480	214	1700	313	15000	375
65	56	220	140	500	217	1800	317	20000	377
70	59	230	144	550	226	1900	320	30000	379
75	63	240	148	600	232	2000	322	40000	380
80	66	250	152	650	242	2200	327	50000	381
85	70	260	155	700	248	2400	331	75000	382
90	73	270	159	750	254	2600	335	100000	384
95	76	280	162	800	260	2800	338		

Note: "N" is population

"s" is sample size

Source: Morgan & Krejcie, (1970)

APPENDIX IV: MAP OF SOUTH SUDAN



Source: Google Maps

APPENDIX V: INTRODUCTORY LETTER

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