



**INFLUENCE OF REVENUE SYSTEMS ON ORGANIZATIONAL PERFORMANCE OF DIRECTORATE OF TAXATION
JUBA, SOUTH SUDAN**

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ABSTRACT

The study focused on adoption strategy of revenue systems on organizational performance of directorate of taxation Juba South Sudan. The study examined the influence of revenue system on organization performance and how the organization could do better if the system fixed for the betterment of country development in term of service delivery to the citizens. The study was focused on research objectives; the analysis of the influence of tax revenue on organization performance Directorate of Taxation South Sudan Government, to assess the influence of social contributions on organizational performance of Directorate of Taxation in South Sudan Government, to examine influence of grants on organizational performance of Directorate of Taxation in South Sudan Government and to assess the influence of sales of revenue on organization performance Directorate of Taxation in South Sudan. The study used descriptive study due to the face that, the organization performance was examining the revenue system and how the revenue system influences organizational performance. The study was also focused on the significance of the study and how it would benefit the various stakeholders. The researcher targeted a population of 250 from various units namely; Directorate of Taxation, International partners, taxpayers and community chiefs. The study investigated 125 respondents and simple random sampling technique used. The researcher used the questionnaires for method of data collections and the results were analyzed by using of qualitative and quantitative approach techniques and validity and reliable which involved the use of tables, pie charts, bar chart and graphs for easy interpretation. The data were analyzed using various statistical soft wares such as Statistical Package for Social science (SPSS) and MS excel. The study found that tax revenue had a positive and significant effect on organizational performance. The study further showed that social contribution had a positive and significant effect on performance. The study also found that grants had a positive and significant effect on organizational performance of the ministry in terms of organizational performance. The study revealed that sale of revenue had a positive and significant effect on organizational performance.

Key Words: Tax Revenue, Social Contributions, Grants, Sales of Revenue, Organizational Performance

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INTRODUCTION

According to Kuralay B (2013) discovers the causes of effect of revenue decentralization. Does revenue decentralization increase or reduce in many countries across the globe. Revenue collections were sources of government expenditures to enable facilitated the payment for its employees. Globally country like Indian whereby the tax system being supervised by government which was coordinated work for union, State and local levels. In addition to that, Indian constitution stated that no one has the right to levy taxes except the authority of India Law Constitution Amendment Act was enacted in 2003.

Additionally, tax revenue in Brazil had transformed part of the Brazilian economics system. The annual GDP were increases yearly and become standard policy prescription in recent years. Therefore, the Phillipian Local revenue autonomy were limits, up till now Philippines exceedingly in conjunction in respected the tax revenue administration. The local government had Own Source Revenues (OSR) both in shared of the national wealth the IRA and other national sources and locally provides tax and charges.

According to Thrillist Travel Published (2017) Latin America are most urbanized country in the developed world, where around 80% are lived in cities. Following their independence period local government is playing a crucial role in development process because of predominance and highly centralized systems of governance and economic management.

Nigeria the most populous country in Africa according to the World Population Prospects, the United Nations provisional census counted over 140 million Nigerians about sixty four percent (64%) are living in countryside. Nigerians radical changed particularly in the agricultural sector which increasingly complements to market orientation, diversification of income opportunities and an increasing division of labors had played great role in Nigerians system of government.

Ethiopian are living in federal state with full decentralize government Structures and well revenue collection and Management (Major tax reforms of 2002).

Ugandans are pursuing a major decentralization change according to 2010 policy of decentralization that has provides the structure in Uganda and lead to implementation of Poverty Eradication Action Plan. Well decentralized of local government provides people with opportunity to participation in decision-making and enhancing government's responsiveness, transparency and accountability. Transfers powers and functions directing services from central government to local levels has creates a hug positive managing organization performance on revenue collections in Uganda.

Tax revenue are sources of income for government of Kenya thus, they are used to provide services to the citizens. According to the constitution of 2010 the national government retains the powers to impose tax both direct and income taxes to the citizens. The established policy is reflecting into two tier system of government comprises of national and counties government

North Sudan provides effective local government system with excellent role in leading an accounted of the massive scales of the country revenue system. The decentralized system of government in Sudan was implemented in 1951 before independence. In 1971 People's Local Government System reduced supersedes as budgetary authorities the vest responsibility for the council at provincial level. The subsequent difficulty experience to that system indicated the district now renamed area as a multipurpose local authority in the Sudan.

Chapter II, section 173 (6&7) of interim constitution of Southern Sudan (ICSS) gives authority to states to revenue and chapter IV, section 186 outlines the various sources of revenue to be collected and pooled into a Southern Sudan revenue fund. In addition, the constitution of South Sudan complies with general standard fiscal accountability to

ensure that funds are allocated and expend according to the proved budget. That came to at top gear in 2005 as results of Comprehensive Peace Agreement (CPA) lead by Sudan People Liberation Army/Movement (SPLA/M. Provides formation for decentralization system to the government. South Sudan has three systems of local government namely; the national government, state and county government. Each level provides its own legislature, executive and judiciary. After independent in 2011 the Taxation Amendment Act, 2012 are implements.

The ability to completely automate and regulate processes using the Revenue Management System (RMS) throughout the tax obligation lifecycle are important to streamline operates efficiencies. The taxpayer account provides the solution entails the outline of penalties; interest fees and other tax related evaluation are performing complex accounting calculations. The revenue collections managed systems to Ministry of Finance offers an exceptional base for core tax Collection and management.

Statement of the Problem

In 2011 South Sudan fully independence through implementation of signed Comprehensive Peace Agreement (CPA) 2005. The country is the riches in term of natural resources which includes; oil, water, land, gold diamond, zinc etc. The taxation tax administration which the heart of country economics restoration is paralyzes. Taxes are collected but management is where the country faces difficult and the developmental aspect is not coming as citizens expected. Due to those circumventing background it is hard to obtain which types of tax revenue system influence on organization preformation. Under the current Taxation Act South Sudan policy on Revenue collection management were not properly establishes, and thus lacked prerequisite clear directive on how to collect and managing her own revenues and effectively be in the move to deliver services to her citizens. It was on this premise the study sought to investigate on the influence of level

of tax revenue, social contributions, grants and sale of goods and services on organization performance.

Purpose of the Research

The study focused on the influence of revenue system on organizational performance and how the organization improves its system to fix betterment service delivery system to the citizens. The specific research objectives were:-

- To analyzing the influence of tax revenue on organizational performance of Directorate of Taxation South Sudan Government.
- To assess the influence of social contributions on organizational performance of Directorate of Taxation in South Sudan Government.
- To examine influence of grants on organizational performance of Directorate of Taxation in South Sudan Government.
- To assess the influence of sales of revenue on organizational performance of Directorate of Taxation in South Sudan Government

LITERATURE REVIEW

Review of Theoretical Literature

Benefit Theory of Taxation

The concept of benefit theory in taxation in public finance, its emphasis on tax bases to be pay for public goods expenditure on a politically reveal willingness to pay for benefits received.

According to Weinzierl (2016) money is collected from citizens to pay for public service based on their earnings and property in values of fairness and equity. The aim of every individual contributing toward the support of the government to their respective abilities to share. This theory stated that, state charge a person per the benefit conferring on in their income.

According to Gezahegne W. (2017) problem of tax administration the case of arada sub-city small tax payers branch office of erca doctoral dissertation St. Mary's university. Tax help in infrastructural development of a nation. Through the fulfilment of tax obligations, the same taxpayers ensure maximum welfare and social security therefore, tax

pay associate with resources use for public utilities such as; education, health, safety and welfare, housing, community, culture, art, sports, among others.

According to Kleven (2016) taxes are necessary for the government to have capital, which should be invested in public works and more benefits for society. Taxations are the ways that the public-sector funding, which serve was of provided goods and services to the public and private sector. Taxes are providing to suits the public interest. Government wouldn't provide goods and services.

The cost of service theory in taxation

According to Dagdeviren (2016) stated that, to have duty on cost theory to the government in public services with special reference to water and sanitation there must a fair cost that must include the taxpayers. Others view it that, the state charges the actual cost of services. The cost of service principle is not hesitation to be applied to some extent. Whenever services were rendering out prices will determine examples; postal, railway services, supply of electricity etc.

Benson (2015) opines that public service theory of motivation define the difference between white collar criminals in the public and private sectors. Some economists believe that, the charges are for cost of the service rendering from the people, it will satisfy the idea of equity or justice in taxation.

Ability to Pay Theory

According to Adam Smith and John Stuart Mill in late 1700s and early 1800s dated this theory to them, they hold that people must be willing to sacrifice for the public good: And it based on two approaches; horizontal equity: Two people deemed equal in every relevant economic dimension should pay same tax and vertical equity: It is permissible to tax unequal unequally.

According to Kiprotic (2016) principles of taxation governance are very popular usually the equity principle in taxation, in any country citizens is to paid tax to administration. It appears very

reasonable that tax would levy on the base of the tax capacity of an individual.

According to Englisch (2014) in contrast to economics scholarship, which are advocates for individual's version of the ability-to-pay principle, legal science uses the so-called objective versions of the ability-to-pay principle. Opinions in taxes theories on this issue have evolved, and today they are still not completely settled; nevertheless, according to the majority view of the current German and Austrian tax scholarship, a progressive tax scale is not a consequence of paying taxes according to economic capacity in terms of its objective conception, since it requires proportional taxation, but is rather justified by social justice derived from the principle of the welfare state (Beiser, 2016). South Sudan as a nation which got her independence with its citizens majority of them are illiterate, although they had been paying tax in the old Sudan that was done through traditional chiefs and there should be a high need of sensitization on how individual citizens should be willing to pay tax. Most of them are not aware and nobody inform them.

According to Alan Cole (2015) a person with largest families to take care with, will spend than the individual having a small family. Therefore, the effort a person to pay compare to other persons who have burdening some dependents. So, this was unjustifiable. The expenditures were special referenced for kind of economic activities.

According to Mill (2016) for anyone to satisfy the justice principle in taxation must be respected. Therefore, this will enable the economists who putted their focused on the principle of proportional in taxation. This, however, would have good measurement for man ability to pay.

Empirical Review

Tax Revenue

Seegert, (2016) studied the Tax Revenue Volatility: Evidence from United States of America. The study found that automated systems provide service that permit better control and transparency on public

expenditures. The transparency revenue collection procedures facilitate accountability of the systems used in the collection of revenue, the use of the funds and the responses from the public regarding contentious issues in collection systems.

According to Slemrod (2016) who reviewed the Tax Systems in Developing Countries, development is effective transparency and accountability facilitates a good relationship between citizens and the national and local governments. Similarly, the local systems are marred by corrupt systems that encourage theft and fraud. Consequently, citizens feel the need to avoid paying taxes to the local governments.

According to Turina (2016) the lack of transparency in the revenue collection system results in numerous problems in the society including lack of basic infrastructure. To achieve the much-needed transparency and accountability from the local and national governments, the local nations should be well-informed about the importance of paying their taxes and subsequently holding governments accountable on ways in which the money is spent. At global level, ultimate transparency and accountability helps in addressing issues such as misuse of transfer pricing.

Musselli (2017) found that transparency in the revenue collection systems encourages tax compliance locally, regionally and globally. Transparency and accountability are, however, considered effective when the citizens understand their total tax burden, including fees and license costs. The transparency and accountability of the revenue collection systems also possess significant influence on domestic and international investment decisions. This is attributed to the need for investors need to gain confidence on fairness and lack of corruption in the revenue collection administrations.

Social Contribution

Those payments made, are impute from employer intending to secure for their employees. The entitlement to social benefits should certain events

occur, or certain circumstances exist that may adversely affect their employees' income or welfare sickness accidents.

The total taxes of contributions must record and consider in all government departments. This paper considers one factor that may drive variation in taxation. Recent research suggests that taxation changes citizens' preferences over corruption and mismanagement, making them more likely to demand accountability from their leaders Martin (2016).

According to Auerbach (2017) the Geneva Papers on Risk and Insurance Issues and Practice. Excepting for tax revenue and revenue to be record sum up the total for the general government unit has an unconditional claim. Thus, tax revenue increases rapidly, and citizens are encouraging to be more readily punish the governments for accountability failures

Martin (2014) taxation lost theory of accountability and experimental evidenced for tax effect on citizen behavior, unpublished document from Yale University. That paper argued that individuals received uneconomic sensitive benefited from taking punitive action against bad leader.

According to Martawardaya (2014) public service provision under conditions of inadequate services delivery to the citizens are demanding insight sanitation sector in Indonesia largest cities. In the democracy state, citizens have hold leaders accountable for their actions. So far, most of the African countries demanded for accountability. Martin (2016) opined that national coordinator for Kenya's national Taxpayers association stated that tax revenue in Kenya are essential sources of funding government services such as infrastructure, health and education. Recently tax revenue has increases but argues that action should be taken to make the tax system more effective and fairer.

Grants

Wagner (2017) assessed the relative influences of government funding and international collaboration of the grants. Globally, the national and local

government requires grants from the central government to both their revenue and increases its fiscal depth without incurring additional costs. To ensure the achievement of this objective, the local governments have implemented automated systems. In the developed countries, the automated revenue collection systems are well established and ensure efficiency in revenue collection and management.

According to Chris and Stephen (2016) the countries systems boost the revenue collection process through grants both within and outside while to increase citizen's needs. From the practical implementation and the use of the grants systems in the developed countries, development is rapidly moving faster, and the use proves that capability of introducing massive efficiency the government process that results to increases Revenue management. The system's ability to process multiple applications saves operational costs and recurring overheads. Grants have also enhanced the ability to motivate local community to collect additional revenue in remote areas within the jurisdiction of the local governments.

Judith (2017) works at title Insurance providing funds for entities to hire people who can help others sign up for health insurance under the Affordable Care Act. Rural Business Enterprise Grant Programs in the African context, the processes of issuing grants is very helping systems in African continent. According to Bégin-Caouett, Schmidt, and Field, (2017) Kenya and other countries in East Africa such; as Tanzania and Rwanda have continually improved their local government's systems in order to become cost effective. The implementation of new and digital systems seeks to ease and fasten the process of revenue collection while minimizing the associated costs. The countries efforts include issuing the staff with the right tools and information that helps them in executing their revenue collection duties efficiently and effectively. Additionally, the national and local governments of the East African countries have also automated some digital systems used in

the collection of revenue. The automation of the systems has helped in streamlining and improving the tax collection and the calculation processes whenever applicable.

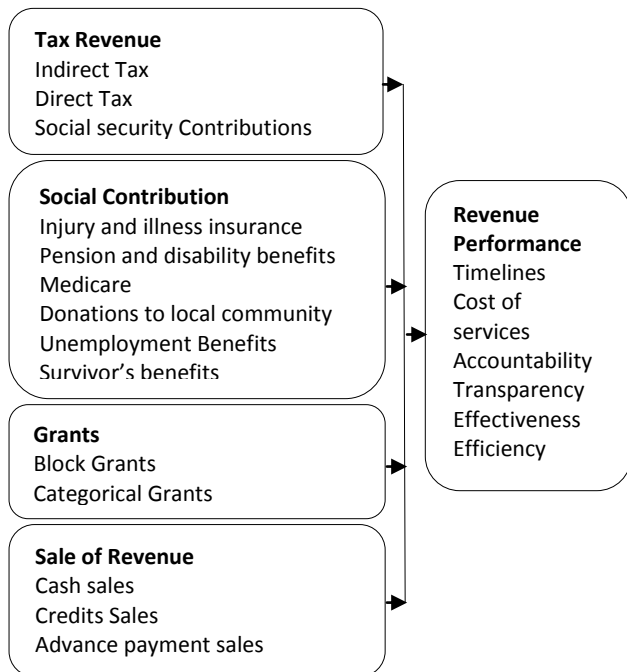
Sale of Revenue

According to Sirendi (2016) bringing service to the sight of the citizens, designed to have great thought that created a hug task these including sales through market establishment administration. The revenue systems are built to ease the organization performance by the local and national government officials. To ease the process of revenue collection, the systems are user-friendly to both the officials and the taxpayers. The secure application also helps in eliminating other problems such as overcharging taxpayers in certain situations where staff adjusts the rates (Oracle, 2016). The system reduces the chances of overcharging taxpayers since the application only allows the government approved rates entered into the database by the authorized staff only and not subject to modification by revenue officers. To further reduce the possibility of illegal overcharges, the taxpayer can see the approved rate in the application.

According to Oduor (2016) in a study on revenue collections in Kenya a case of Kiambu County. In Africa, the revenue collection systems use is also sale of revenue to both the revenue officers and the taxpayers. The time when tax receipts are critical, the system equip the revenue administrative professionals with a single view of the taxpayers that includes a complete record of all open cases, previous interactions, past filings, bills, payments and outstanding balanced. Simplified single view interface helps the professionals in handling all the issues regarding a taxpayer at one go. The applications in the system also allow the same information used by call center representatives to be made available to taxpayers. Locally, for instance, in Kenya, the system used allows the taxpayers to submit a certain tax forms and used the familiar existed forms receiver would be surely by updated in a secure environment. The combination of single view and flexible self-service

capabilities shown that the system was user-friendly. The features also help to improve revenue collection while increased the taxpayer satisfaction (Maisiba & Atambo, 2016).

Conceptual Framework



Independent Variables **Dependent Variable**

Figure 1: Conceptual Framework

Source: Author (2019)

METHODOLOGY

The study used descriptive research design due to the fact that, the organization performance was examine in the revenue system and how the revenue system influence organization performance and how the organization can do better if the system used to be fix for the betterment of country

development in term of service delivery to the citizens.

The study was carryout in South Sudan capital city Juba, Juba is also seating of government in South Sudan which most of revenues were being collected and managed. The study was conducted in directorate of Taxation. The target population of study was 250 respondents mainly employees of Directorate of taxation. The researcher samples were identified through stratified random sampling which included Directors, managers, supervisors and subordinate’s staffs.

The study targeted a sample of 125 respondents. The simple random was used to select the respondents. There will be some discussions in small groups or with individuals’ respondent. Half of the entire population 50% of 250 will be using to represent the entire population. Primary data was collected using questionnaire. The corrected data are will be cyphered and the Statistical Package for Social Sciences (SPSS) was used. The analysis of percentages, frequencies, mean, and standard deviations was first conducted.

FINDINGS

From the data collected the researcher sampled a total of 125 respondents. Out of the total 125 respondents, 102 responded by filling the questionnaires and returning them successful. This represented a percentage of 82% which was very satisfactory rate to conclusion for the study. The non-responded respondents were 23 represented by 18%. The response rate was deemed adequate and plentiful by the researcher for purposes of data analysis.

Table 1: Reliability of Research Instrument

Variable	Cronbach’s alpha	No of item	Verdict
Taxation	0.7132	6	Accepted
Social Contribution	0.7145	7	Accepted
Grants	0.7144	5	Accepted
Sale of Revenue	0.7012	5	Accepted

Source: Researcher (2019)

Cronbach alpha was calculated using Statistical Package for Social Sciences (SSPS). The value of alpha coefficient ranges from 0 to 1 and it use to

describe the reliability of the factors extracted from dichotomous (e.g questions with two answers or multiples formatted questionnaire or scales.

According to Madam and Kensinger 2017, if the coefficients yield above 0.7, are considered acceptable, and coefficients yield above 0.8, are considered very good, this indicate that the instrument had acceptable reliability coefficient and were suitable for the study.

Influence of level of Tax Revenue

The first objective of the study was to analyze the influence of tax revenue on organizational performance of Directorate of Taxation South Sudan Government.

Table 2: Influence of level of Tax Revenue on organizational performance

Scale	Category	Frequency	Percentage
1	Strongly Disagree	17	17
2	Disagree	37	36
3	Not Sure	2	2
4	Agree	26	25
5	Strongly agree	20	20
	Total	102	100

Source: Researcher (2019)

Table 2 showed that 36% of the respondents indicated tax laws were not comprehensible to the taxpayers. 25% respondents indicated that tax laws applied. 20 % of the respondents strongly agreed with statement, 17% of respondents strongly

disagreed indicated that non-of the tax laws not applied whereas 2% of the respondents were not sure which indicated that there was not awareness of the tax laws policy to the public.

Table 3: South Sudan Courts influence of level of Tax Revenue

Scale	Category	Frequency	Percentage
1	Strongly Disagree	40	39
2	Disagree	22	22
3	Not Sure	10	9
4	Agree	12	12
5	Strongly agree	18	18
	Total	102	100

Source: Researcher (2019)

From the table 3, 39% of the respondents showed their encroachment on how South Sudan courts were not sincere enough to use revenue collected

from penalties and fines for public development. 22% of the respondents also indicated their disagreement.

Table 4: Influence of level of Tax on indirect taxes to meet their obligations

Scale	Category	Frequency	Percentage
1	Strongly Disagree	26	25
2	Disagree	46	45
3	Not Sure	5	5
4	Agree	15	15
5	Strongly agree	10	10
	Total	102	100

Source: Researcher (2019)

Table 4 showed that 45% of the respondents indicated that, the tax revenue collected weren't met their obligations. 25% of the respondents were unsatisfactory of indirect tax collected. 15% of the respondents were agreed. 10% of the respondents

agreed and satisfied with the process while 5% were not known on the policy at the ministry of Finance directorate of taxation.

Influent of Social contributions

Second objective of the study was to assess the influence of social contributions on organizational

performance of Directorate of Taxation in South Sudan Government.

Table 5: Influence of Social Contributions on Donations

Scale	Category	Frequency	Percentage
1	Strongly Disagree	10	10
2	Disagree	42	41
3	Not Sure	0	0
4	Agree	23	13
5	Strongly agree	27	26
	Total	102	100

Source: Researcher (2019)

The findings in table 5 showed that 41% of the respondents indicated that social contributions on donations were not benefited in term of development. 26% of respondents strongly agreed.

23% of respondents also were agreed, 10% of the respondents disagreed. That was indicated majority of the respondents were not seeing the benefit of the donations.

Table 6: Influence of Social contributions to benefit Citizens through Medicare

Scale	Category	Frequency	Percentage
1	Strongly Disagree	36	35
2	Disagree	30	29
3	Not Sure	12	12
4	Agree	18	18
5	Strongly agree	6	6
	Total	102	100

Source: Researcher (2019)

The findings in table 6 showed that majority 35% of the respondents indicated citizens of South Sudan were not Medicare benefited 29% of the respondent also confirmed the above responded,

18% of respondents agreed with the statement. 12% of respondents didn't have a clue on those benefit while 6% of the respondents were in the support of the statement.

Table 7: Influent of Social contributions to benefit pensioners, survivors and disabilities

Scale	Category	Frequency	Percentage
1	Strongly Disagree	29	28
2	Disagree	48	47
3	Not Sure	3	3
4	Agree	10	10
5	Strongly agree	12	12
	Total	102	100

Source: Researcher (2019)

The table 7 showed that 47% majority of the respondents responded that pensioners, survivors and disabilities in South Sudan were not benefited from Social Contributions. 28% of the respondents confirmed that statement, 12% seemingly noted that some were benefited, 10% of the respondents

confirmed the above statement while 3% had no idea.

Influence of Grants

Third Objective of the study was to examine influence of grants on organizational performance of Directorate of Taxation in South Sudan Government.

Table 8: Influence of Grants to promote development

Scale	Category	Frequency	Percentage
1	Strongly Disagree	22	22
2	Disagree	26	25
3	Not Sure	0	0
4	Agree	34	33
5	Strongly agree	20	20
	Total	102	100

Source: Researcher (2019)

From The table 8 33% of the respondents indicated that block grants were use for development, 25% showed their readiness of indicated that there were no block grants used for development, 22% of the

respondents strongly disagreed they had not seen any development, 20% of the respondents indicated that grants were benefited population in term of development.

Table 9: Influence of Grants on project grants at local communities

Scale	Category	Frequency	Percentage
1	Strongly Disagree	25	25
2	Disagree	27	26
3	Not Sure	6	6
4	Agree	28	27
5	Strongly agree	16	16
	Total	102	100

Source: Researcher (2019)

The able 9 above showed that, 27% of the respondents agreed that communities received project, 26% of the respondents disagreed indicated that communities did not received grants. 25% disagreed no project grants received by the

communities, 16% of the respondents indicated communities received project grants while 6% of the respondents had no idea whether the communities receive project grants or not.

Table 10: Influence of Grants Level of decision-Making Process on capital in kinds and Cash

Scale	Category	Frequency	Percentage
1	Strongly Disagree	26	25
2	Disagree	48	47
3	Not Sure	2	2
4	Agree	20	20
5	Strongly agree	6	6
	Total	102	100

Source: Researcher (2019)

Many of the respondents 47% indicated that decision making process was not translucent, 25% of the respondents concurred with the same statement. 20% of the respondents seem to agree that decision making was inclusive, 6% of the respondents supported the ideas of decision-making inclusiveness process while 2% of the

respondents doesn't whether decision making process was inclusive or not.

Influence of Sale of Revenue on total net revenue collected by tax type

Forth objective number of the study, to assess the influence of sales of revenue on organizational performance of Directorate of Taxation in South Sudan Government.

Table 11: Influence of Sale of Revenue on total net revenue collected by tax type

Scale	Category	Frequency	Percentage
1	Strongly Disagree	32	31
2	Disagree	39	38
3	Not Sure	12	12
4	Agree	10	10
5	Strongly agree	9	9
	Total	102	100

Source: Researcher (2019)

The table 11 above showed that, majority 38% disagreed that total revenue collected by tax type were not reliable in the ministry. 31% of the respondents strongly disagreed, 12% of the

respondents were not aware, 10% of the respondents show little support to ministry while 9% of the respondents also agreed with the statement.

Table 12: Influence of Sale of total Expenditures compared to the budget Approved

Scale	Category	Frequency	Percentage
1	Strongly Disagree	42	41
2	Disagree	35	34
3	Not Sure	4	4
4	Agree	13	13
5	Strongly agree	8	8
	Total	102	100

Source: Research (2019)

Majority of the respondents 41% indicated that doesn't even be compared to the budget approved. 34% of the respondents also disagreed with the statement, 13% of the respondents agreed with the

statement. 8% of the respondents strongly agreed while 4% of the respondents seem that they did not know the exact budget approved and the expenditures.

Table 13: Influence on the ratio of costs of collections achieved so fare in the directorate

Scale	Category	Frequency	Percentage
1	Strongly Disagree	20	20
2	Disagree	26	35
3	Not Sure	38	37
4	Agree	10	10
5	Strongly agree	8	8
	Total	102	100

Source: Research (2019)

The findings in Table 13 show that majority of 37% of respondents did not really know how much the ministry collected. 25% of the respondents also at the same page. 20% of the respondents indicated that no cleared figures of what the ministry

collected 10% of the respondents some to have knowledge of how ministry achieved revenue collections while 8% of the respondents support the same reaction.

Table 14: Influence of taxpayer's satisfaction surveys use professional judgement

Scale	Category	Frequency	Percentage
1	Strongly Disagree	44	43
2	Disagree	37	36
3	Not Sure	2	2
4	Agree	11	11

5	Strongly agree	8	8
	Total	102	100

Source: Research (2019)

The above table 14 showed that out of the total respondents, 43% indicated that organization performance was affected by poor taxpayers' surveys. 36% support the above answered. 11% in low respond, 8% were low while 2% very low.

CONCLUSION

The study concluded that tax revenue systems influenced organization performance in the Ministry of Finance Department of Taxation. The tax revenue collected did not meet their obligations.

Social contribution in any country is very important to improve economics welfare of the citizens. In South Sudan Social contributions were not implemented as it is supposed to be. Most of the staff got retirement age or placed in the retirement without getting their benefits. Not only retirement benefits also majority of the population especially vulnerable groups got no support.

Many different types of grants were witnessed in the country but only few individuals benefited which had a great negative impact on organization performance. The ministry of Finance directorate of taxation should know their role to reach every citizens of South Sudan.

The sale of revenue also affects the organization performance of Ministry of Finance Directorate of taxation. Across South Sudan the ministry must be specific to protect the taxpayers, business personals and other investment partners.

RECOMMENDATION

The tax revenue and social contributions affected the organization performance of Ministry of Finance Directorate of taxation in Juba, South Sudan. The

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organization should investigate by changing the approaches used to collect tax revenue and distributions of social contributions to the entire population of South Sudan. In this way accountability and transparency in the taxation systems will be realized and the trust and integrity will be built between the population and the government.

The sale of revenue and Grants has great positive effect on organization performance. Most of the sale of revenues is properly equated with right items as well right procedures aren't followed. If the sale of the revenue can be fixed and following its own tracking the organization will prosper as soon as possible. This in line with the grants most of the citizens of the country aren't managed to benefit from the grants provided by the government even those grants from the partners to the community were rarely seen.

Recommendation for Further studies

This study examined the variables; and it present meaningful tools for many areas to be researched in future. The current study was only confined in the Ministry of Finance, directorate of taxation only. This study would be useful in future if similar study will be carried out in any institutions dealing with the revenue systems. This will be great to continue with the same research in the Ministry of Finance to enrich and go beyond the limit whether the same results would duplicate.

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