DECLARATION

I hereby declare that this thesis entitled "Assessment of factors that affect Revenue performance: A Study on Selected Addis Ababa City Administration Revenue Authority at Merkato # 2 Branch office in Ethiopia", has been carried out by me under the guidance and supervision of Ass. professor Mohammed Seid

The thesis is original and has not been submitted for the award of any degree or diploma to any university or institutions.

Researcher's Name: Dagnachew Yilma Ayele

Signature_____

Date_____

CERTIFICATE

This is to certify that Dagnaachew Yilma Ayele has carried out a thesis on the topic entitled "Assessment of factors that affect Tax Revenue performance: A Study on Selected Addis Ababa City Administration Revenue Authority at Merkato # 2 Branch office in Ethiopia", under my supervision. In my opinion, this thesis is suitable for submission in partial fulfillment of the requirement for the award of the Degree of Master of Accounting and Finance (MA).
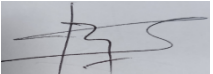
Advisor: Ass. professor Mohammed Seid

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Approval of Board of Examiners

As members of thesis Approval Board of Examiner we certify that we have read the thesis prepared by Dagnachew Yilma Ayele, entitled **"*Assessment of factors that affect Tax Revenue performance: A Study on Selected Addis Ababa City Administration Revenue Authority at Merkato # 2 Branch office"*** and submitted in partial fulfillment of the requirements for the MA Degree in *Accounting and Finance* with regulation of the university and meets the accepted standards with to originality and quality.

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Acknowledgements

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LIST OF ACRONYMS AND ABBREVIATIONS

PAYE-Pay as You Earn

VAT- Value Added Tax

GTP-Growth and Transformation Plan

ERCA- Ethiopia Revenue and Customs Authority

GDP-Growth Domestic Product

IT-Information Technology

IRS-Internal Revenue Service

IMF-International Monetary Fund

TIN-Tax Identification Numbers

ANOVA-Analysis of variance

Abstract

The major objective of this study was to assess the factors that affect Tax Revenue performance *in Addis Ababa city Administration Revenue Authority at merkato No.2 Branch Office. The study employs quantitative method which constructing from secondary data (from report and plan). The choice for quantitative approach was based on the fact that, the researcher is able to gather broad and quantifiable data. Further, the findings of these studies were represented by descriptive forms and statistical presentation. The data collected for the key variables of the studies analyzed using multiple linear regression analysis with the help of Eviews 8 and statistical package for social scientists (Stata) application software. As a result of Descriptive Analysis indicates the Tax revenue performance 320.10 million Birr in 2009/2010 to 760.7 million Birr in 2018/19 representing a 139% increase in tax revenue in 10 years. And the correlation Analysis result indicates the Tax Audit and education of Taxpayers have positive relationship with tax revenue performance having correlation coefficient value of 0.91 and 0.95 respectively). While Taxpayers registered for VAT has negative relationship with Tax Revenue performance having correlation coefficient of (-0.79). Thus, the two variables (Tax Audit and education of taxpayers) with positive correlation increase tax revenue performance, and Taxpayers registered for VAT with negative correlation are reduced tax revenue performance. In additions, the Multiple Regression Analysis result shows Tax Audit, education of Taxpayers and Taxpayers registered for VAT are significantly affect the tax revenue performance. According to The results we reject the null hypothesis and we accept the alternative hypothesis. Because the p-value of the all independent variable less than $\alpha=0.05$.so we can conclude that the Tax Audit, education of Taxpayers and Taxpayers registered for VAT are significantly affect the tax revenue performance at level 0.05 significant. Key recommendations of the study are:-The Tax Authority should increase the number capable audit staff and provide them sustainable training for his employs and better to provide &education to tax payers on how to keep records (Revenue and expenditure) In addition to the above, it will be nice if they simplified how to registered to VAT and their benefits from VAT to achieve and improve overall compliance and future tax revenue performance.*

Key Wards: Audit, Taxpayers Education, Taxpayers Registered for VAT and Tax Revenue

CHAPTER- ONE

1. INTRODUCTION

1.1. Background of the Study

Tax revenue is generated from indirect and direct taxes. Direct taxes are paid and accounted by individuals and corporation such as Pay as You Earn (PAYE). Indirect taxes are levied upon production and consumption such as Value Added tax (Vat). Appropriation in Aid is an income from services rendered by ministries which are surrendered to Exchequer every financial year. Appropriation in Aid contributes towards government receipts. Borrowing is another area where of government generates revenue. When the government expenditure exceeds revenue collected then government borrows to cover the shortfall. Borrowing may be internal or external borrowing .Grants is foreign aid which is nonrefundable from one country to another. Revenue collected from public investments is generated from the sale of government assets and dividend earned various government investments (Aloon, 2012).

Tax revenue collection is one significant issue of economic development among others. Taxation is defined as government revenue to fulfill public necessities. That is for social, economic and political aspect of the society (anon, 2016).

The raising of tax revenues is the most central activity of every state. Most importantly revenue from taxation is what literally sustains the existence of the state providing the funding for everything from social programs to infrastructure investment. As the people become more sophisticated, so do their demand on their government to provide their needs, in which case the government must of necessity increase its revenue mobilization to meet such demands(EGYIN, 2011).

Generally, tax revenue is an important for the improvement of the living standard of the general public for a country growth and for implementing policies and strategies. Taxation is one of the best instruments to boost the potential for public sector performance, to finance the social insurance program and for the repayment of public debt (Parameswaran, 2005). Taxation, even if often ignored, is a central component in the development of both low and middle income nations

(Russell, 2010). Taxation has led to tax structures throughout the developing world that are largely complex, inelastic, inefficient, inequitable, and quite simply unfair (Tegegn, 2016).

The Ethiopian Ministry of Revenue was established in 1995 Revenue collection was incomplete and ineffective until the adoption of the Constitution of the Federal Democratic Republic of Ethiopia. After that, the revenue collection authority of the federal, it has been established at regional and city levels, with a more integrated income that plays a vital role in the socioeconomic development of a country. Data shows that the expenditure from 60-70% of the federal government and regional governments 40-50% is collected from the revenue sector. This indicates that there is a shortage of budget and that the government is obliged to pay for external loan and assistance. Therefore, this will prompt us to get out of the budget cycle (ERCA, Strategic plan, 2015).

The revenue that collected from taxes and non- tax revenue is increasing year after year, and we are now reaching a point where we cannot only cover regular costs, but also, we are at the threshold of large-scale infrastructure and social service projects. However, the current revenue needs to be found to be economically viable and cost-competitive. Accordingly, at the first phase of the Growth and Transformation Plan (GTP), the national tax rate is expected to increase by 15% against the GDP at current market price, which is 12.7% lower than the target set by the Central Bank and Sub-Saharan Africa. As a result, it is still a struggle to collect the proper revenue share from our rapid economic growth (ERCA, Strategic plan, 2015).

Addis Ababa City Administration Revenue Authority is one the revenue sector found in Ethiopia and have full mandate to collecting tax revenue in order to cover the cost of the city. Addis Ababa city administration revenue authority as a strategy was used to increase the tax revenue by expanding the Branches.

Accordingly, the Addis Ababa City Administration Revenue Authority established two Branch offices in Addis Ababa at Merkato area in December, 2011 and which is one of the Branch is Merkato No. 2. The Branch office also has broad-based work to accomplish the mission and plan since its inception. It has been working to provide tax collection and tax collection services to local tax payers based on the Block Management process, supporting the local taxpayer, educating and obtaining relevant information. Moreover, a law enforcement system is being strengthened to ensure that a fair tax system and business system be strengthened.

Similarly, the legal and regulatory role of enforcement in the Merkato area has been further strengthened with the administration and relevant stakeholders. The office has been undertaking various activities since its inception in the beginning of the year, starting with the main focus areas or the impact of its revenue-generating activities. The following are the main factors that have influenced the income of the Office, the capacity of staff, the quality of workers, the quality of decision-making, the increased awareness of taxpayer education and communication, and the strengthening of revenue collection.

Moreover, of the Merkato #2 Branch Revenue collection, in 2010,2011,2012,2013,2014, 2015, 2016, 2017, 2018 and 2019 fiscal year, were 320.1 million,388.8 million, 420.7 million, 480.6 million, 506.6 million, 552.52 million, 702.06 million, 784.4 million, 807.87 million and 760.7 million respectively. This can be seen from the fact that the office is registering a yearly change in revenue mobilization. However, it was not due to the size of the revenue plan it was achieved to have been deducted.

In general, the major areas that the researcher wants to find out the solutions are: assessing the major factors of Tax revenue performance. Especially by focuses on the effect of Audit, education of Tax payers, and Tax payers registered for VAT on revenue performance at Merkato No. 2 branch office.

Thus, the purpose of this study was to show the relationship between the independents variables (Audit, education of Tax payers, and Tax payers registered for VAT) and dependent variable (Tax revenue performance) and to test the effect of independents variables on dependent variable (revenue performance) by regression Analysis.

1.2.   Background of the organization

Addis ketema is located in Ethiopia, the capital city of Addis Ababa. It is one of the 10 sub cities of Addis Ababa. Its total population was 271,664. Addis ketama has 10 woredas under its administrative structure. It is the largest trading centers in the country. It is estimated that half of the financial transaction in Ethiopia takes place at Merkato, according to data obtained from Addis Ababa City Administration Revenues Authority.

The district is located in the northwestern area of the city not too far from its center. It borders with the districts of Gullele in the north, Areda in the east, Lideta in the south and Kolfe keranio

in the west. Also, Marketo is located in Addis ketema which is Africa's largest open air market place. The study was covers to assess the factors of revenue performance in Addis ketema sub city woreda 8 (Marketo # 2) Addis Ababa city Administration Revenue authorities. However, due to time and financial constraints among other factors this Study was limited only to Addis Ketema sub city Merkato No: 2 medium business profit tax payers, who are only sole proprietors currently found at Merkato No: 2 project office.

1.3.   Statement of the problem

Tax Revenue plays an important role in the economic, social and political issues of different countries, especially the fiscal and financial policies of the country. It is the cornerstone of building a successful tax system to sustain the country's economic growth.

The fundamental goal of any revenue authority is to collect taxes and duties payable according to the law. However, when it comes to the obligations imposed on them by law, taxpayers are not always compliant. Therefore, for taxation to be effective in achieving both short and long term goals in any economy, the level of revenue performance must be increased for efficient tax administration. Hence, the measurement that can be used to raising Tax revenue performance are increasing tax audit coverage, increasing the number of Taxpayers registered for VAT and improving the quality of Taxpayers education (Agumas, 2016).

According to (Alemayehu, 2018) complexity of tax law, regulations and directives to assess and collect tax administration problems of tax office, unawareness of taxpayers about benefit of the tax for country development, lack of competent personnel to assess and collect tax, noncompliance of taxpayers, weak tax administration have been reducing tax revenue to be collected and negatively affecting government to achieve its objectives. On contrary, clear and applicable tax rules and regulations, competent tax officers, taxpayers awareness about the benefit of tax, strong tax administration contribute to the government to achieve the objectives specified in the constitution.

The Addis Ababa city Administrative Revenue Authority is one of the tax administrative sectors found in the Ethiopia. The Addis Ababa city Administrative Revenue Authority have an authority to administer the Tax and collecting the Tax revenue .It uses Large , medium and small scale branch offices as the main collection center of tax revenue. The branch offices have a number of problems related with Tax revenue collecting that makes Addis Ababa city

Administrative Revenue Authority not to collect the potential tax revenue which the city can generate. Among the problems characterized in most branch office related with Tax revenue are huge refund, weak audit coverage and quality and enforcement of the tax office and low level of voluntary compliance.

Merkato No. 2 branch office faced similar problems as the other branches of the city that makes it not effective in collecting the potential tax revenue generated by the tax payers in the city. The Tax Authority, in particular, recognizes the major activities that affect the growth of revenue enhancement, such as the lack of capacity building of Employees, the lack of tax audit quality coverage, lack of tax payer's awareness creation, improper operation of taxpayers & expansion of illegal traders in the business. Thus, the performance of the Markato No.2 Branch office did not meet the five year performance plan and also the growth of revenue rate is decreasing. (Report of Branch, 2010-2019).These problems were needed to be studied and solved by examining the effect of tax Audit, Tax payers' education and Taxpayers registered for VAT on Revenue performance. Therefore this study was identify the relationship between tax audit, Tax payers education and Tax Payers registered for VAT with Tax revenue Performance and find out statistically the significant of the effects of Tax Audit, Taxpayers Education and Taxpayers that VAT registered on Tax revenue performance and also identify which variable is more influential to increase/ decrease Tax Revenue in Addis Ababa city Administration Revenue Authority at merkato #2 Branch Office.

1.4. Objective of the study
1.4.1. General objective

The general objective of this study was to examine the factors that affect revenue performance in Addis Ababa city administration at markato #.2 Branch office.

1.4.2. Specific objectives:

- ✓ To Show trends of Tax revenue performances at markato #2 Branch offices, Addis Ababa city.
- ✓ To examine the relationships between Tax Audit and Tax Revenue performance in Addis Ababa City at markato #2 Branch office.
- ✓ To examine the relationships between Taxpayers education and Tax Revenue performance in Addis Ababa City at markato #2 Branch office.

- ✓ To examine the relationships between Taxpayers Registered for VAT and Tax Revenue performance in Addis Ababa City at markato #2 Branch offices.
- ✓ To examine the effect of Audit, Education of Tax payers and VAT Registration on Revenue performance.

1.5. Significance of the study

The primary use of this research is to the Addis Ababa City Administration Revenue Authority. The study is reasonable on the basis that it would serve as good grounds for theory development which would give insight that would be useful in relation to other interventions for increasing Tax Revenue performance in Addis Ababa City administration at markato #2 Branch office and to add to knowledge by eliciting views on the effects of tax audit, Education of Tax Payers and VAT registration on the revenue collection performance. This would be a useful resource which would be beneficial to individual tax administrators, the government and the academician.

Additionally, this study is justified on the grounds that it provides recommendation for further studies on the effects of tax audit, Education of Tax Payers and Tax payers registered for VAT on the Tax revenue performance at markato #2 Branch Office due to the fact that, there is no research that is exhaustive enough to cover the problem to be studied. The study gives theoretically knowledge to the students and other tax administrative officers on implication of the Tax audit, Education of Tax Payers and Tax payers registered for VAT.

1.6. Scope of the Study

The research studied the Effect of tax audit, Education of Tax Payers and VAT registration on the Tax revenue performance in Addis Ababa City administration revenue Authority. Geographically, the study is limited to merkato #2 Branch office. Additionally, as part of trend analysis, data of the last ten years (2010 – 2019) was gather and analysis and emphasis to trends. This study confined itself on effects of Tax audit, Education of Tax Payers and Tax payers registered for VAT on revenue collection performance in Addis Ababa City administration at markato #2 Branch office only. Secondary data was used in this study.

1.7. Limitation of the Study

Adequate and reliable information is important to undertake any kind of survey. The researcher had faced various problems when trying to obtain taxpayer database. There are Lack of organized data possessed by tax authorities, problem of current phenomenon (Covid 19) and Difficulty of getting research documents on factors of revenue performance in the tax office.

1.8. Structure of the Thesis

The study was organized into five chapters. Chapter one deals with introductory issues such as the back ground of the study, problem statement, objectives of the study, the research questions, hypothesis to be tested, and scope of the study and significance of the research. Chapter two was devoted for review of related literatures consisting both theoretical and empirical issues in the area of Audit, education of Taxpayers and Taxpayers registered for VAT focus on the Addis Ababa, Ethiopia. Chapter Three deals with research methodology and methods and it is devoted for selecting and explaining the rationale of choosing research methods, approaches and tools. The collected facts was summarized, presented, discussed and interpreted in chapter four. Lastly, chapter five was devoted for presenting summery of findings, conclusions and recommendations.

CHAPTER-TWO
2. LITERATURE REVIEW

The chapter explains the theoretical contributions from various authors on tax audit, taxpayers education, Value added tax and revenue collection. It also gives contribution of various research studies as carried out by various authors and then concludes on the general view of the various authors.

2.1   Theoretical Review

This section reviews the basic theory related to tax revenue, education of taxpayers, Tax Audit and VAT registration. Hence, section 2.1.1 the philosophy of tax revenue, 2.1.2 definition of tax Audit, 2.1.3 education of taxpayers, and 2.1.4 value Added Tax.

2.1.1. Theory of revenue
Government revenues are sourced from various tax and non-tax receipts. The oldest – and ultimately the only sustainable source of development finance is taxation. As such, the longer term goal must be to put government revenues on a sustainable footing, consistent with the levels of expenditure demand. Domestic revenue mobilization is key to sustainable development finance, only self-sufficiency will allow the development of fully functioning states with flourishing systems of political representation and economies representing societies' expressed preferences in regard to, for example, inequality. (Markos, 2010)

2.1.2. Tax Audit
A tax audit is an examination of whether a taxpayer has correctly reported its tax liability and fulfilled other obligations. It is often more detailed and extensive than other types of examination such as general desk checks, compliance visits or document matching programs. Tax audit can play a major role in improving tax administration and overall taxpayer compliance by impacting on taxpayer behavior. (Agumas, 2016).

Thus, tax audit results in increased tax revenue in two ways: (1) directly through assessment of additional taxes; and (2) indirectly by discouraging underreporting of liabilities by all taxpayers.

Further, noted that the purpose of tax audit is to check the evasion of tax and ensure compliance in accordance with the laws and regulations. The subsequent subsections discuss thoroughly about tax audit in a tax administration system that includes characteristics of effective audit program, types of tax audit to be performed, audit case selection methods, examination techniques to be applied for tax audit, and characteristics and required capabilities of effective tax auditors. (Getaneh, 2011).

2.1.2.1. Types of tax audit

Tax audits can vary in their scope and the level of intensity to which they are performed. The nature of audits conducted should reflect the risks to be addressed and desired audit coverage of the taxpayer population. Too many narrowly focused spot (issue) audit provides a high level of audit coverage but at the expense of audit quality, tax revenue, and missed opportunities to properly detect taxpayers" noncompliance. On the other hand, audit activities with an excessive number of in-depth examinations reduce the numbers of audits that might be conducted, possibly leading also to less overall deterrent effect (Getaneh, 2011).

Therefore, it is inappropriate to carry out all audits on the basis of comprehensive examination of documentation across all tax obligations and all periods that could be open for amendment. Such approach waste resources targeting compliant taxpayers and limit the number of audits that can be undertaken. Therefore, revenue bodies should aim to achieve a balanced program of audits that considers audit coverage, audit quality, and overall deterrent considerations.

There are two main types of VAT audit: field audit and office audit. A field audit, which is conducted at the taxpayer's place of business, involves third party contacts with suppliers or other government entities to obtain information to validate the accuracy of books and records. However, office audit is generally limited to the checking of returns for arithmetical correctness and general conformity with legal requirements. It includes the verifications of claims for credit, and checking for self-consumption (Getaneh, 2011). Exemptions,

As Biber (2010) noted, tax audit program in a function based administration includes desk audit or verification, field audit, registration check, advisory audit, record keeping audit, refund audit, issue-oriented audit, comprehensive or full audit and fraud investigation. The following briefly reviews these tax audit types.

Desk audit or verification: This type of audit usually carried out annually and primarily based on: (1) a review of income tax and VAT returns, or basic ratios comparing with previous periods or other taxpayers in similar industries, and (2) the crosschecking of information included in the taxpayer files. It involves basic checks conducted at the tax office when the auditor is confident that all necessary information can be ascertained through in-office examination. Information technology (IT) systems should provide strong support for these verifications.

Field Audit: It is a detailed examination of taxpayers" books and records to determine whether the correct amounts were reported on the tax returns. The auditor may also obtain information from other sources such as banks, creditors and suppliers, to confirm items on returns. A field audit usually includes one or more of the following taxes: income, franchise, sales and use, withholding, and excise taxes. The audit is conducted at taxpayers" place of business, home, or at the office of their accountant, attorney, or other person who may represent them. The auditor tries to select the place that is most appropriate under the circumstances and most convenient for them.

Registration check: This takes the form of unannounced visits to taxpayer's premises for new enterprises (mainly small and medium sized) to detect businesses operating outside the tax system. As (Getaneh, 2011) stated, during this visit, the tax officer ensures that the taxpayer: (1) has a basic understanding of their obligations; (2) keeps appropriate records (book keeping review should be mandatory in case of voluntary compliance when the turnover of the taxpayer is below the registration threshold); and (3) issues proper invoices when required by law. This type of visit is a quick check on businesses to establish that they are correctly registered. It should not take more than half a day.

Advisory audits: It involves the auditor's visit to newly established businesses. They advise them regarding tax types, filing of returns, payment of amounts due, record keeping to be maintained, refund claims, risk of audit and sanctions of noncompliance. These visits are very appropriate when introducing new tax laws.

Record keeping audit: It is unannounced visits to the taxpayers" business premises to check whether the appropriate records are kept and VAT invoices are issued. The visit points out the obligations of the taxpayer regarding the keeping of records and followed up with penalties if the taxpayer continues to disregard record keeping requirements.

Refund audit: A pre-refund audit should be undertaken to verify the taxpayer's entitlement to a refund prior to processing a first refund claim particularly for new registrants. It is also carried out where the refund claim varies significantly from established patterns and trends. Audits of further claims should be carried out selectively. Refund audit should focus only on the period covered by the claim.

Issue-oriented audit: It should be directed at verifying items for which errors have been detected in the returns (typical ratios, gross revenues, comparison of gross sales to imports). It should focus on a single tax type and covers no more than one or two reporting periods. Single-issue audits are confined to one item of potential noncompliance that may be apparent from examination of a taxpayer's return. Given their narrow scope, single-issue audits typically take less time to conduct and can be used to review large numbers of taxpayers involved in similar schemes to conceal noncompliance.

Comprehensive or full audit: All cases where serious underreporting or evasion has been detected under any of other audits should be forwarded to a unit responsible for undertaking comprehensive audits of all tax liabilities. It typically entails a comprehensive examination of all information relevant to the calculation of a taxpayer's tax liability for a given period. This audit may cover all tax obligations over a number of tax periods, or extended to several years up to the limit provided for in the law. The objective is to determine the correct tax liability for a tax return as a whole. As this audit is usually time consuming and costly to undertake, it should only be applied to those taxpayers if there is an indication of under reporting that may impact across taxes. It requires considerable resources and reduces the rate coverage of taxpayers that could otherwise be achieved by a more varied mix of audit types.

Fraud investigation: It is criminal investigation that arises where the most serious cases of noncompliance that have criminal implication- fraud, evasion, and criminal activity- are detected. Such investigation requires special skill including meeting evidentiary requirements, seizure of evidences or records, testimony from key witnesses and preparing briefs for courts. Hence, it should be undertaken in accordance with criminal procedure laws. As OECD (2004a) stated, tax authorities should maintain a dedicated organizational unit responsible for the handling of serious cases of tax fraud or evasion.

2.1.3. Taxpayer education

The influence of tax knowledge on compliance behavior has been described in various researches. The level of education received by taxpayers is an important factor that contributes to increasing the revenue performance especially regarding the laws and regulations of taxation. (Anon, 2013).

Tax payers may fail to comply with tax laws and regulations unintentionally due to lack of tax knowledge and poor tax awareness. Also argue that a taxpayer should be given better tax knowledge to improve perceptions of fairness. They also recommended that tax education should be included in the education curriculum as a compulsory subject. Under the self-assessment tax system, one of the objectives of the taxing authority is to achieve voluntary tax compliance by the majority of the taxpayers. But, it is common that a large proportion of taxpayers may be unable to complete their own tax returns due to lack of knowledge and understanding of tax laws and regulations. It was also found that there was a strong positive relationship between tax knowledge and the level of voluntary tax compliance.(Niway, 2017).

Through taxpayer education, the taxpayer is aware of the rights, obligations and the procedures of paying taxes as well as the consequences of non- compliance. The level of education received by taxpayers is an important factor that can contribute to the understanding of tax requirements, especially regarding registration and filing requirements. Therefore, understanding tax payers' knowledge and compliance behavior is an important issue for any government and tax collecting authority particularly in a self-assessment environment. (Abdu, 2019).

Taxpayer education is considered that taxpayer education and a better relationship with taxpayers, along with well thought out taxpayer education programs can go a long way in improving voluntary compliance and that most commonwealth countries currently have some form of taxpayer education program built into their system(Kuala, 1992). With respect to better taxpayer relationships, it has now become increasingly evident that an effective and efficient tax system would depend on the consent and willing cooperation of the general body of taxpayers, employers and consultants.

Countries like Canada, New Zealand and the United Kingdom have given the lead by publishing Taxpayers Charters which set out for the first time in public the principles which should be adopted in handling taxpayer's affairs, along with the rights and obligations of taxpayers (United

Nation, 2000). This is also the experience of some developing countries for example, in Uganda, Tanzania.

Taxpayer information Tax administration should ensure that the tax forms are as simple and few in number as Possible, the forms should be accompanied by detailed instructions for their completion, written in a clear and simple style. It may prove beneficial to issue leaflets and booklets on various aspects of the tax laws, designed for the general public and for different groups of taxpayers. The public should be informed of the issuance of these publications and of the places where they can be obtained or consulted. The public should likewise be informed about the location of tax offices and other places where tax forms can be filed and tax payments effected; the offices should be strategically located and as numerous as is consistent with available resources and cost-benefit criteria. On top of the above, taxpayers must be informed where they can obtain their tax forms (if they are not mailed to them), where, when and how they are expected to file their return and pay the taxes due, and what penalties are livable if they fail to fulfill their obligation within the stipulated time limit.

Taxpayer assistance Tax officials should assist taxpayers in an efficient, courteous and considerate manner. Tax offices should also be made as accessible and comfortable as possible. Taxpayer assistance involves personal contacts between tax administration staff and taxpayers, and can do much to enhance the image of the tax administration and promote voluntary compliance (United Nations, 2000). The tax administration can reinforce the idea that its intention is to provide the best possible service to the taxpayers by making tax offices as accessible and comfortable as possible, within the limits imposed by financial constraints. The staff at tax offices can help small taxpayers to complete their returns either in person or by telephone, but should encourage taxpayers to help themselves, so that they would be able to complete their tax returns unaided on subsequent occasions. The taxpayer assistance has taken many forms, namely, on-line enquiries of data base, unloading from website, personalized enquiries, delivery of returns, elimination of forms, electronic payments, on-line modification of returns, etc. (Olaechea 1998). For example, a number of developing countries such as, Barbados, Cyprus, Malaysia, Malta, Mauritius, Swaziland and the United Republic of Tanzania have established taxpayer assistance centers or units within the tax administration to provide assistance to taxpayers (united nation 2000).

Performance Measures to Improve Voluntary Compliance In any tax administration, quality of services and taxpayer satisfaction are significant indicators that tax authorities should use (Simon et.al. 2006). To provide taxpayers top quality services by helping taxpayers understand and meet their tax responsibilities and enforce the law with integrity and fairness to all, for example, the Internal Revenue Service(IRS) of America, establish strategic goals and strategic foundations in the IRS Strategic Plan (IRS, 2010). Success in achieving these goals benefits every taxpayer. By making it easier for taxpayers to understand, calculate, and report their tax obligations, and to remit payment conveniently, the tax administration can reduce the administrative burden borne by taxpayers. According to Americas' Internal Revenue service's (IRS), performance in tax administration can be measured as follow.

Behavioral Outcome, Measures, Quality Measures, Timeliness

Taxpayer compliance Outcome Measures: Taxpayer compliance measures evaluate approval levels reported by taxpayers during various tax administration transactions and identify potential areas for service improvement. Organizations applying for tax exempt status should experience high levels of satisfaction with the process and taxpayers should experience high levels of satisfaction in their transactions with the tax administration.

2.1.4. Value added Tax

Value Added Tax (VAT) is a general consumption tax assessed on the value added to goods and services. It is a general tax that applies, in principle, to all commercial activities involving the production and distribution of goods and the provision of services. It is a consumption tax because it is borne ultimately by the final consumer. Additionally Value added Tax is charged as a percentage of prices, which means that the actual tax burden is visible at each stage in the production and distribution chain. It is also collected fractionally, via a system of deductions whereby taxable persons (i.e., VAT-registered businesses) can deduct from their VAT liability the amount of tax they have paid to other taxable person's purchases for their business activities. (Simon, 2013)

The origin of value added tax can be traced as far back as the writings of F. Von Siemens, who proposed it in 1918. Value Added Tax was first introduced in France in 1954. Initially Value Added Tax was applied only to transactions entered into by manufacturers and wholesalers.

Finally, in accordance with the sixth Directive of the European Economic Commission (of May 17, 1977), the French law amended on December 29, 1978 and the scope of the tax was expanded to include services under Value Added Tax. The tax base was broadened to include agriculture in its ambit in 1984.Value added tax is an indirect tax that is changed whenever a tax payable person makes taxable supply of goods and services in the course of the business and imports, although it is a tax on consumer expenditure. Value Added Tax is a tax not on consumer expenditure. Value Added Tax is a tax not on the total value of goods being sold, but only on the value added to it by the last seller who is liable to pay a tax not on its gross value, but on the value that is the gross value minus the value of inputs.(Tigist, 2017)

According to International Monetary Fund report in the year 2004, about 136 countries have made Value Added Tax part of their tax system, and from 53 member of countries of African Union 33 of them introduced Value Added Tax as their tax system (Worku, 2008). In Ethiopia, according to International Monetary Fund (2003), one of the focuses of the tax policy reforms is reforming indirect taxation. The main reform to indirect taxation was the introduction of Value Added Tax in January 2003. However, weak tax administration, particularly in developing and transitional economies is the principal impediment to the successful implementation of Value Added Tax.

The same is true in Ethiopia (International Monetary Fund, 2003). Value Added Tax is the principal source of revenue for the Ethiopian government. For instance, in the 2006–07 fiscal years, Federal Value Added Tax Revenue (on domestic transactions) accounted for about 41 percent of total federal revenues from domestic sources. To sustain Value Added Tax's revenue role in the government's finance, it is important to ensure that the revenue generated by this tax is raised as efficiently as possible. However, researches reveal that in Ethiopia revenues raised by Value Added Tax are usually garnered at the expense of erosion in its salient features. This may be caused by factors including poor Value Added Tax administration and poor culture of paying tax of the tax payers i.e., the incapacity of tax authorities to implement the attributes of the tax in practice.

Ethiopian government has introduced Value Added Tax as part of the overall tax reform program. The tax reform program is preceded by establishment of a new Ministry of Revenue as a first step to improve tax collections and to combat fiscal fraud. Various activities have been

conducted subsequent to this: the increase in the sales tax and the removal of import duty surcharge in 2000; a new legislation on presumptive taxation and a 5 percent withholding tax on imports became effective in February 2001; legislation was approved in March 2001 to introduce the TIN system to reinforce the collection powers of revenue agencies, and a tax reform implementation task force was established; a large taxpayer was made operational in July 2001; in October 2001, a draft Value Added Tax legislation was submitted to parliament and this is approved and implemented beginning January 1, 2003.

According to Adereti, et al., (2011:456-471), the main aim of Value Added Tax was to increase the revenue base of government and make funds available for developmental purposes that will accelerate economic growth.

In Generally Value Added Tax increases government revenue, improves economic efficiency, promotes exports, raise revenue rapidly, simplify the tax administration procedures and widen the tax base and fosters growth. (Brautigam et al., 2008).

This paper examines the contribution of Value Added Tax registrant on revenue performance such as assessment and collection activities with respect to the main constraints at markato No.2 Branch office.

2.2. Empirical Literature Review

Regarding empirical evidences on Tax Audit the researcher comes across different researches carried out at specify organization and federal levels of the country.

According to (DANIEL, 2011)Tax audit actually has an effect to revenue collection as according to the $t-$ tests there is significance in the correlation between tax collected before the audit and after the audit. This clearly indicates that tax audit increases revenue collection. That in essence means that the more the tax audit conducted the more revenue is collected. Thus it is right to say that tax audit is directly related to revenue collection. All the tax audits are important because they add something to revenue and thus should be encouraged as it assists the government in collecting appropriate tax revenue necessary for budget, maintaining economic and financial order and stability, to ensure that satisfactory returns are submitted by the tax payers, to organize the degree of tax avoidance and tax evasion, to ensure strict compliance with tax laws by tax

payers, to improve the degree of voluntary compliance by tax payers and to ensure that the amount due is collected and remitted to government.

A Research conducted by(Harelimana ,2018,Volume 18) Effect of Tax Audit on Revenue Collection in Rwanda stated Tax audit actually has an effect to revenue collection as according to the t − tests there is significance in the correlation between tax collected before the audit and after the audit. This clearly indicates that tax audit increases revenue collection. That in essence means that the more the tax audit conducted the more revenue is collected. Thus, it is right to say that tax audit is directly related to revenue collection. All the tax audits are important because they add something to revenue and thus should be encouraged as it assists the government in collecting appropriate tax revenue necessary for budget, maintaining economic and financial order and stability, to ensure that satisfactory returns are submitted by the tax payers, to organize the degree of tax avoidance and tax evasion, to ensure strict compliance with tax laws by tax payers, to improve the degree of voluntary compliance by tax payers and to ensure that the amount due is collected and remitted   to government.

According to (Gerald Masalu, 2013) By effectively identifying tax payers, their names and incomes should appear in the tax payer register plus their Tax Identification Numbers (TINs). This will assist in creating awareness, constant follow-ups to check whether one has qualified for VAT registration. The registration threshold should be lower to allow even small businesses to be registered for VAT. This is because; most of the trade in products and services which are VAT taxable. This will lead to more collections and boost the revenue performance of VAT

A Research conducted by (Getaneh, 2011) Tax audit program remains undeveloped with an emphasis on comprehensive and desk audit with the exclusion of other audit methodologies. There is a slight range of tax audit activities performed targeting aptly specific risks, which might result in less proportionate and measured responses in terms of additional revenue collection and voluntary compliance improvement.

Further, the audit program performed in ERCA could detect noncompliance behavior of individual taxpayers, and used as a compliance enforcement tool to collect unpaid or evaded tax return and to ensure the deterrent effect. Through audit, ERCA utilizes its enforcement powers in addressing tax revenue in arrears and evasion challenges, and makes its power visible to the community to encourage noncompliant taxpayers to comply. However, tax audit practice in

ERCA is a toddler tool in improving voluntary compliance through helping taxpayers to understand their tax and customs obligations that could generate the right tax revenue at the right time.

According to (Tesfaye, 2018)In relation to the utilization of Tax Audit techniques, the findings of this study indicated that, the practices of Oromia Revenue Authority at Head Office level did not proportionally focused on all types of Tax Audit techniques. Particularly on sight survey of the current conditions of the taxpayer's business through physical checks of original transaction records; and an approach that uses information obtained through observation, discussion, documents obtained from either the taxpayer or other sources were not usually practiced as other Tax Audit techniques. Concerning planning and scheduling of Tax Audit at Taxpayers' business firm, the findings indicated that, most of the time Tax Audit activities were done without schedules, unplanned and carried out arbitrarily. Regarding frequency of Tax Audit to be carried-out at every business firms of Taxpayers; the findings of this study identified as it was performed every two or three; even more than five years. If the Taxpayers business is not audited at regular at the end of fiscal years, they may exposed to higher level of penalty and does not allowed to correct certain errors on-time. Likewise, large amount of Government revenue may not collected at the time they should be collected from the Taxpayers. This intern may influence development practices of the country in general and the Region in particular.

A Research conducted by (Desta, 2010) Tax authority is the responsible body for assessing and collecting the city's tax revenue. The amount of revenue collected is directly dependent on the efficiency and effectiveness of the authority. In light of this fact the survey result showed the tax authority of the city administration is not efficient and effective in various aspects such as improving the tax assessment and collection procedures, creating awareness, enforcing the tax law, providing services, and information regarding tax. It can be concluded that, so long as this is the fact, it is not easy to bring about voluntary compliance and narrow the tax gap.

According to (Niway and Wondwossen, 2017) Based on the results of the analysis and findings of this study conclude the followings. According to tax payer's response, the major reason of tax noncompliance is lack of awareness by tax payers followed by lack of capacity to pay, intentional non-compliant tax payers, negligence, existence of poor and tiresome collection system, and expectation amnesty of tax penalty respectively. Most of tax payers were said that

the current tax penalty is high and this also discourages them to voluntarily comply with the tax system though it may force them to comply just because of fear of the penalty. According to (Anon, 2013) The data for the request on the approval of businesses on their registration of VAT payment system is very suggestive on the fact that although the government authorities have disseminated information on the importance of VAT to VAT Paying businesses, the required correct perception on the system and the willful registration of the businesses has not yet come to the desired level. Although most VAT payer businesses are located in electrified major cities, significant of them have not yet started using the VAT registration machine. Many businesses have confirmed that there has been a significant turn down in the number of their customers following the implementation of VAT system. Majority of the consumers get to know about VAT from government media, thus it can be concluded that the government media has played an important role in awareness creation of the system, nevertheless, considerable number of the consumers have never heard of the system prior its implementation. Many consumers believe that VAT has been the very reason for business firms to impose higher price on products or services delivered and in some cases, they believe that the rate of the VAT charged is more than double since it is imposed on the total price of the product. Significant numbers of VAT registered businesses fail to offer VAT receipts up on payment providing used VAT receipts as means evade from the system.

2.3. Conceptual Framework

In this literature review, authors discussed the various determinants of Tax Revenue collection from different corners. Not all authors find the same determinants of Tax Revenue Performance. Assert that poor Tax Revenue Performance may be due to inadequate tax identification, assessment, collection procedures and sensitization. According to (Journal of Accounting], 2019, 8, 1- 17) tax audit has significant effects on Tax revenue performance and tax audit has a positive relationship with the Tax revenue performance. On the other side, Gebre (2015) and Annah (2005) have the view that it may be due to the quality of service delivery, Attitude of taxpayers toward tax, and inadequate tax registration. Besides that (Aggrey,2011;Gaalya,2015) also present a different view of Tax Revenue Performance determinants. However, in this study, the researcher with a skeptical mind about the literature in place wants to find out the relationship between

tax audit, Tax payers education and taxpayers registered for VAT with Tax Revenue Performance and also to assess the effect of tax audit, Tax payers education and taxpayers registered for VAT on Tax Revenue Performance.

The variables are considered in the study as tax revenue performance in Addis Ababa

Figure 2.1 conceptual Framework
Independent variables Dependent variable
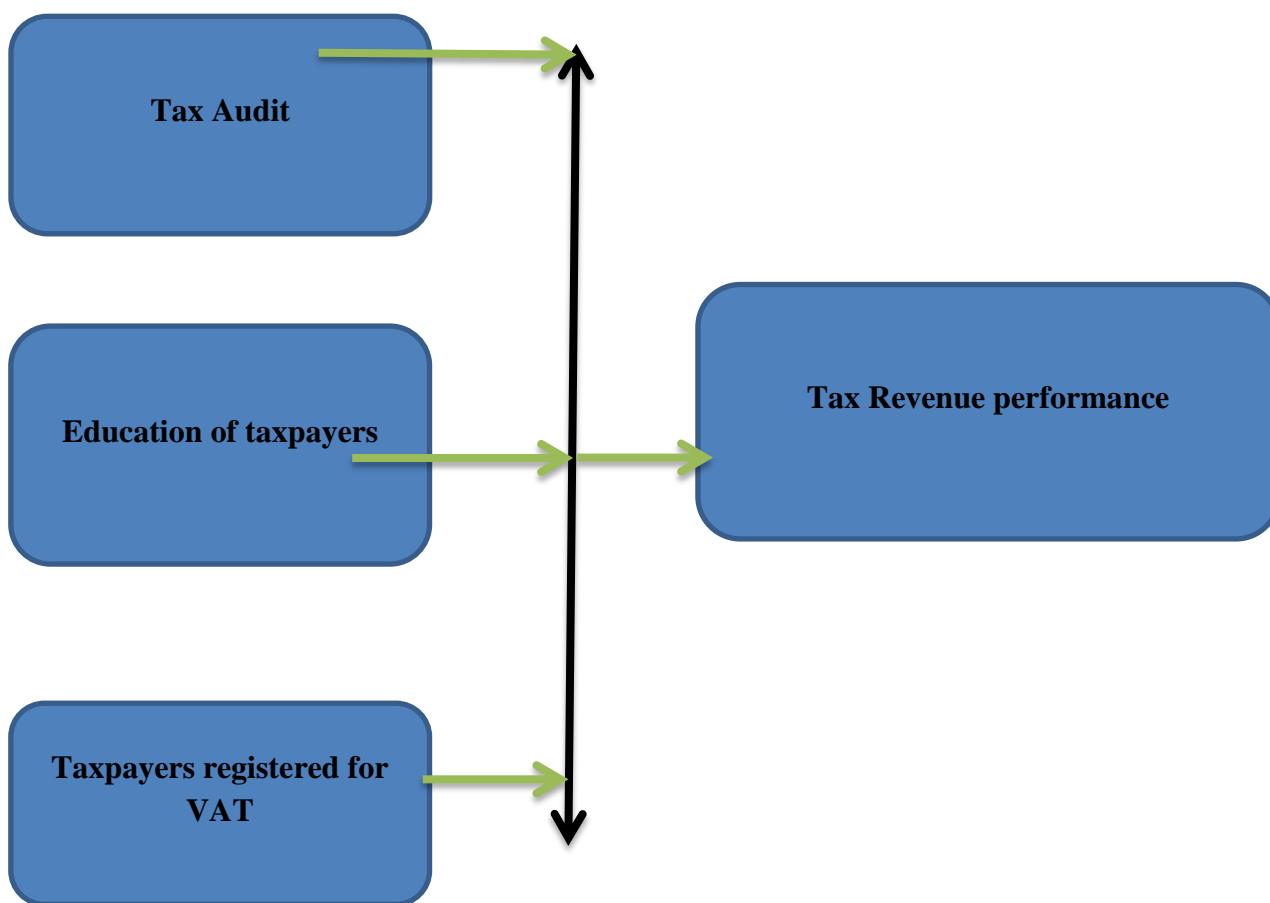
Source: Developed (constructed) by (ESHETU, 2018) and (Wolde, 2016)

WHY ONLY THE ABOVE VARIABLES

CHAPTER THREE

3. RESEARCH DESIGN AND METHODOLOGY

This chapter consists of how the research conducted. It contains the research design, target population, and procedures, data collection method / procedure, data analysis and model specification

3.1. Research Design

In this study, the researcher was used quantitative approaches. The choice for Quantitative approach was based on the fact that, observation enables the researcher to gather detailed information on effect of tax audit, taxpayers education, taxpayers registered for VAT on revenue collection performance. Moreover, quantitative approach employs strategies of inquiry such as experiments and surveys, and collects data on predetermined instruments that yield numeric data that can be analyzed using statistical procedures. The quantitative method which involved constructing from secondary data (from report and plan), they were then analyzed so that the causal connection specified by the hypothesis or research questions can be verified or answered. Further, the findings of this study were represented by descriptive forms and statistical presentation.

3.2. Target Population

Addis Ababa City Administration Revenue Authority has 15 Branch's offices. The target population of this study was Revenue Authority Merkato #2 Branch office found in Addis Ababa. Therefore, target populations are the performance of ten years data and gathered from planning and evaluation department.

3.3. Types and Sources of Data

In this study a time series data ranging from 2009/10– 2019/20 was used to analyze the effect of Audit, Education of Taxpayers and Taxpayers registered for VAT on tax revenue in Addis Ababa City Administration at Merkato #2 Branch Office. The choices of time were dictated by data availability. All data's were secondary and gathered from Ministry of Revenue and Addis Ababa City Administration Revenue Authority at Merkato #2 Branch Office and also from Addis

Ketema sub-city Revenue Authority Branch Office. This secondary data had been used by the researcher to gain the idea and information to develop the literature review and complete this study

3.4. Methods of Data Collection

Data was collected by reviewing different documents that has been recorded formerly or pre-analyzed for different purpose. The variables that had been collected are Tax Audit, education of taxpayers, taxpayers registered for VAT and tax revenue performance.

3.5. Method of Data Analysis

After the necessary data is collected from the secondary source, then these data are coded and tabulated. Data are presented using tables and graphs. All these data presenting techniques are implemented based on the nature of the data. The researcher employed descriptive method of data analysis using Excel software was used to tabulate the data and present it in tables and Graphs. And also the researcher employed inferential method of data Analysis using Eviews 8 and STATA software. The Eviews 8 and STATA are regarded as the main instrument used in analyzed quantitative data. Here, Correlation and Regression Analysis are used as tools for the analysis of the data. The study conducted to test the Relationship and the effect of independent variable (Audit, education, Taxpayers registered for VAT) on dependent variable (Tax Revenue) using alpha coefficient. Correlation analysis was used to investigate the relationship between dependent variable and independent variables and multiple regressions Analysis was used to test the effect of Audit, education of taxpayers and taxpayers registered for VAT on Tax Revenue performance.

3.6. Model Specification

To analyze statistically the effect of Audit, Education of Taxpayers and Taxpayers Registered for VAT on tax revenue in Addis Ababa city Administration Revenue Authority at Merkato Branch #2, an estimate of a model was help to see the functional relation of Audit, Education of Taxpayers and Taxpayers Registered for VAT to tax revenue performance.

Therefore, in this study the model is specified as:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \mu$$

Where, Y is a dependent variable (Tax revenue performance)

α=constant,

β1 =coefficient of Tax Audit

β2=coefficient of Education of Taxpayers

β3=coefficient of Taxpayers Registered for VAT

μ=error term or undefined

 X1 = tax audit,

X2 = Taxpayers education and

X3 = taxpayers registered for VAT, Factor analysis of the individual tax audit, Taxpayers education, Taxpayers registered for VAT was measured through Regression Analysis to Examine effect of Independent Variables on Dependent Variable.

3.7. Validity and Reliability Test

According to Ann et al., (2012:81-82), the concept of validity is used to judge whether the data collection instrument used in any research accurately measures what it intended to measure. Thus, validity is focus to a criterion for the integrity of an instrument used for data collection in terms of accuracy of inferences and trustworthiness. The results of this formula commonly known as Cronbach's alpha coefficient could be used to determine the reliability of an instrument. Whereas reliability of is referred as the extent to which the instrument yields consistent result when the characteristics being measured has not changed. So, in order to assure data quality, the instruments prepared for data collection were validated and tested at pilot level for its reliability before used as data collection tool.

Then, to test the reliability level of the secondary data, a Cronbach's alpha coefficient was calculated as below.

Table 3.1: Reliability result

Reliability Statistics	
Cronbach's Alpha	N of Items
.760	4

Concerning the acceptance level of Cronbach's alpha results, Bryman (1990) suggest that, the results of reliability level is acceptable if it is 0.67 or above. Besides, Cohen et al. (2007:506) suggested that: >0.90 = very high reliable; 0.80–0.89 = highly reliable; 0.70–0.79 = reliable; 0.60–0.69 = marginally reliable; and <0.60 = lowly reliable or unacceptable.

The calculated Cronbach's alpha coefficient for all items of the secondary data was found at 0.760. This confirmed that, the reliability level of the data was found at reliable level.

CHAPTER FOUR

4. Result Discussion and Data Analysis

This chapter presents analysis, findings and discussions of the study as set out in the research objective and the research methodology. The aim was to assess the factors affecting the amounts of tax revenue performance in Addis Ababa city administration Revenue Authority at merkato #2 office Branch. The data was gathered from the secondary source which is Addis Ababa City Administration Revenue Authority at merkato #2 Branch office. In this chapter the results discussed through descriptive statistics, table and graphical explanation of tax revenue to total revenue performance. The correlation results for explanatory variables and regression Analysis for the regression. Prior to conducting the regression of the tax revenue determinants, it is essential to test the appropriateness hypothesis result was presented.

4.1. Descriptive Analysis

Descriptive statistics help us to create complex computations in a clear and easily understood way. Descriptive statistics help us to simplify the large quantities of information. Descriptive statistics will reduce much of the information to simpler conclusions, and there are two basic approaches: numerical and graphic. Using numerical operations can measure statistics, such as table and graphs. These statistics convey the average information. Graphics are better at identifying pods in the design. Numerous approaches are more accurate and realistic. We used graphical representations support each other. To describe the secondary Data collected from Addis Ababa city administration Revenue Authority at merkato No.2 Branch Office, we used Descriptive Analysis as follows.

4.1.1 The overall tax revenue collection from 2009/10 to 2018/19

It is better to classify the ten years data collected from the planning and development department into two regions. i.e from 2010 to 2018 and 2018 to 2019. The tax revenue collected was dramatically increasing time to time but 2018/19 it was decreased by 50.64 million birr. Direct taxes was decreasing 2010 to 2015 and increasing from 2016 to 2019 while indirect taxes was increasing from 2010 to 2015 and decreasing from 2016 to 2019 compared to total revenue contribution.

Table 4.1. Revenue Table

	Birr in million									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Tax Revenue	320.1	388.8	420.6	480.6	506.6	552.52	702.06	784.4	807.87	760.7
Direct Tax	198.42	223.38	233.18	231.5	224.74	240.96	337.73	399.93	418.93	413.42
Indirect Tax	121.68	165.42	187.42	249.1	282.12	311.56	364.33	384.47	388..94	347.28
Nontax Revenue	0.48	1.02	3.15	5.91	4.31	4.55	2.87	6.08	5.58	2.11
Total Revenue	320.58	389.82	423.75	486.51	510.91	557.07	704.93	790.48	813.45	762.81
Tax Revenue as % of total Revenue	99.8%	99.7%	99.2%	98.7%	99.1%	99.1%	99.5%	99.2%	99.3%	99.7%
Direct Tax Revenue as a % of Total Revenue	61.9%	57.3%	55%	47.5%	43.9%	43.2%	47.9%	50.5%	51.5%	54.2%
In Direct Tax Revenue as a % of Total Revenue	37.9%	42.4%	44.2%	51.2%	55.2%	55.9%	51.7%	48.6%	47.81	45.5%
Non-Tax Revenue	0.2%	0.3%	0.8%	1.3%	0.9%	0.9%	0.4%	0.9%	0.7%	0.3%

.

The above table Shows that the 10 years the tax revenue performance in 2009/10,2010/11, 2011/12, 2012/13,2013/14,2014/15,2015/16,2016/17,2017/18 and 2018/19 are 320.1 million Birr, 388.8 million Birr, 420.6 million Birr, 480.6 million birr, 506.6 million birr, 552.52 million birr, 702.06 million birr,784.4 million birr 807.87 million birr and 760.7 million birr respectively. The non-tax revenue performance in 2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 are 48 million Birr, 1.02 million Birr, 3.15 million Birr, 5.91 million Birr, 4.31 million birr, 4.55 million birr 2.87 million birr 6.08 million birr, 5.58 million birr and 2.11 million Birr respectively. The Tax Revenue as % of total revenue in 2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 are 99.8%, 99.7%, 99.2%, 98.7%, 99.1%, 99.1%, 99.5%, 99.2%, 99.3% and 99.7% respectively. On the other hand the Non-Tax Revenue as % of total Revenue in 2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 are 0.2%%, 0.3%, 0.8%, 1.3%, 0.9%, 0.9% 0.4%, 0.9%, 0.7% and 0.3% respectively.

When we summary the above table, during the period 2009/10 to 2018/19, Addis Ababa city Administration Revenue Authority at merkato No.2 Branch Office Tax revenue averaged 99.3% of Total Revenue performance. While no Tax Revenue Averaged only 0.7% of Total Revenue.

Figure4.1: Tax Revenue Trends (2009/10 to 2018/2019)
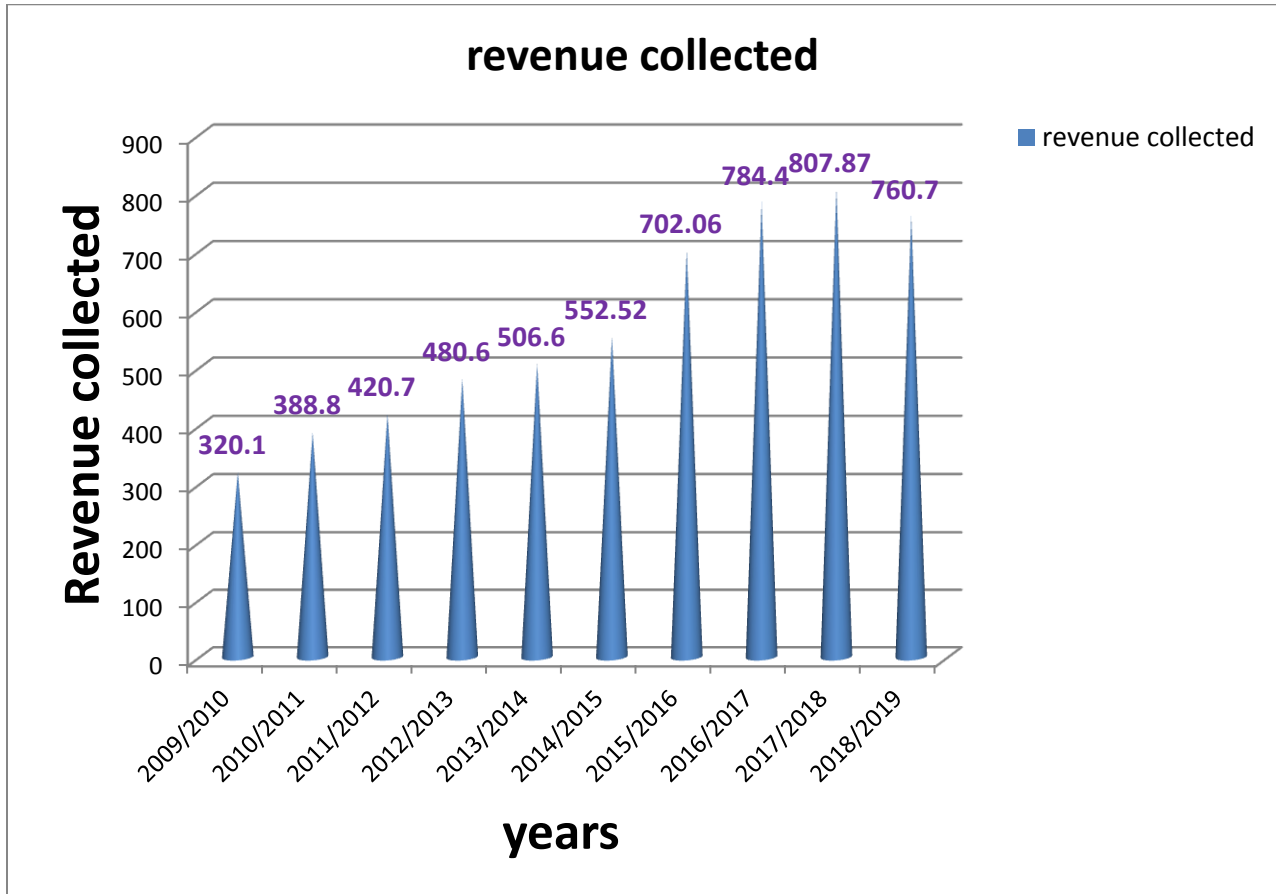
Figure 4 .1 above indicates the Tax revenue performance over the last ten years in 2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 are 320.1 million Birr, 388.8 million Birr, 420.7 million Birr, 480.6 million Birr, 506.6 million birr, 552.52 million Birr, 702.06 million birr, 784.4 million birr and 760.7 million birr respectively. This shows that the Tax revenue collection has increased from of 320.1 million Birr in 2009/10 to 760.7 million Birr in 2018/15 representing a 139% increase in tax revenue in 10 years. The data

also indicates an upward trend in the growth of tax revenue. In Generally The tax revenue collected from 2010 up to 2019 has shown an increase of 15% over the year. We can summarize the minimum revenue collection was (320.10 in millions) in 2010 and the maximum revenue collection was (807.87 millions) in 2018.

Limited descriptive analysis

4.2 Inferential statistics

Inferential statistics allow the researcher to present the data obtained in research in statistical format to facilitate the identification of important patterns and to make data analysis more meaningful. According to Sekaran (2003), inferential statistics is employed when generalizations from a sample to the population are made. The statistical methods used in this research include the Correlation and Multiple Regression Analysis.

4.2.2. Correlation Analysis

Correlation refers to the degree of linear association between different variables. This analysis has two aspects. The first dependence variables are dependent on the non-dependent variable, and the other, the non-dependable variables that measure each other's interactions. The result of this phenomenon is that there is a strong and slight change in variables, and positive and negative relationships.

A correlation is number that explains the degree of relationship between two variables. In other explanation, Multi-collinearity reveals the relation among the independent variables. The sample correlation coefficient, r, is a numerical statistic which distinguishes between the variables. It always lies between -1 and $+1$. A positive value of r indicates positive correlation, a higher value indicating a stronger correlation between X and Y (i.e. the observations lie closer to a straight line). $r = 1$ indicates perfect positive correlation and means that all the observations lie precisely on a straight line with positive slope. A negative value of r indicates negative correlation. Similar to the above, a larger negative value indicates stronger negative correlation and $r = -1$ signifies perfect negative correlation. A value of $r = 0$ (or close to it) indicates a lack of correlation between X and Y. The relationship is symmetric, i.e. the correlation between X and Y is the same as between Y and X. It does not matter which variable is labeled Y and which is labeled X.

Correlations between the variables of the dependent and independent variables were one of the methods considered in this part of the study. To be analyzed one outcome variable and several independent variables are taken. Therefore, regress the dependent variable, tax revenue performance on all of the predictor variables, Tax Audit, Education of Taxpayers and tax payers Registered for VAT.

There is a Hypothesis Test for this event and for H1, H2, and H3 that is Tax Audit, Education of Tax Payers and Tax Payers registered for VAT respectively.

Table4.2.Correlation Analysis

	Revenue	Tax audit	education	VAT registration
revenue	1.000000	0.913803	0.958627	-0.799318
Tax audit	0.913803	1.000000	0.493375	-0.465400
education	0.958627	0.593375	1.000000	-0.519870
VAT registration	-0.799318	-0.565400	-0.519870	1.000000

Hypothesis 1

The first null hypothesis of the study (H0) was stated as, "there is no significant positive correlation between Tax Audit and Tax revenue performance" and the corresponding alternative hypothesis (H1) was that, "there is a significant positive correlation between Tax Audit and Tax Revenue performance". This hypothesis was tested by means of the Correlation technique.

The result of the study in the above table 4.2 shows that each variable incorporated in the model has perfectly positively correlated with itself having Pearson correlation coefficient value 1.00. The correlation coefficient between overall Tax Audit and overall Tax Revenue performance was found to be r = 0.91. This shows that the Tax Audit and Tax Revenue performance are positively strong correlated. This leads to a rejection of the null hypothesis and acceptance of the alternative hypothesis.

Hypothesis 2

The second null hypothesis of the study (H0) was stated as, "there is no significant positive correlation between Education of Tax payers and Tax revenue performance" and the corresponding alternative hypothesis (H1) was that, "there is a significant positive correlation

between Education of Tax Payers and Tax Revenue performance". This hypothesis was tested by means of the Correlation technique. According to The result of the study in the above table 4.2 shows The correlation coefficient between education of Taxpayers and Tax revenue performance was found to be r = 0.958. This shows that there is a significant strong positive association between education of taxpayers and Tax Revenue performance. This leads to a rejection of the null hypothesis and acceptance of the alternative hypothesis. The fact that education of taxpayers and Tax revenue performance are highly correlated.

Hypothesis 3

The third null hypothesis of the study (H0) was stated as, "there is no significant correlation between Taxpayers registered for V AT and Tax revenue performance" and the corresponding alternative hypothesis (H1) was that, "there is a significant correlation between Tax Payers registered for VAT and Tax Revenue performance". This hypothesis was tested by means of the Correlation technique. According to The result of the study in the above table 1 shows The correlation coefficient between Taxpayers registered for VAT and Tax revenue performance was found to be r = -0.799. This shows that there is a significant negative association taxpayers registered for VAT and Tax Revenue performance. This leads to a rejection of the null hypothesis and acceptance of the alternative hypothesis. The fact that Taxpayers registered for VAT and Tax revenue performance are negatively highly correlated.

When the researcher summarizes this result the Tax Audit and education of Taxpayers have strongly positive relationship with tax revenue performance having Pearson correlation coefficient value of 0.913 and 0.958 respectively). While Taxpayers registered for VAT has negative relationship with Tax Revenue performance having correlation coefficient of (-0.799). Thus, the two variables (Tax Audit and education of taxpayers) with positive correlation increase tax revenue performance, and Taxpayers registered for VAT with negative correlation are reduced tax revenue performance.

4.2.3Multiple Regression analysis between tax revenue and explanatory variables

Multiple regression analysis is a multivariate statistical technique that is used for studying the relationship between a single dependent variable and several independent variables. It provides a method to predict the changes in the dependent variable in response to changes in more than one

independent variable. Hence, it allows the researcher to determine the relative importance of each predictor as well as to ascertain the collective contribution of the independent variables (Sekaran, 2003).

4.2.3.1. Model fitness and Regressions

The linearity of the parameter is assumed since the model applies linear ordinary least square (OLS). The objective of the model is to predict the strength and direction of association among the dependent and independent variables. Thus, in order to maintain the validity of the regression result of the research in classical linear regression model (CLRM), it is better to satisfy basic assumption CLRM. That is, normality, heteroscedasticity and multicollinearity. According to YOSEPH ESHETU (2018), when these assumptions are satisfied, it is considered as all available information is used in the model. However, if these assumptions are violated, there will be data that left out of the model. Accordingly, before applying the model for testing the significance of the slopes and analyzing the regressed result, normality, heteroscedasticity, multicollinearity and autocorrelation tests are made for identifying misspecification of data if any so as to fulfill research quality.

Normality

In the classical linear regression model (CLRM), one of the basic assumptions is normal distribution of the residual part. According to Gujarati (2004), OLS estimators are BLUE regardless of whether the ui are normally distributed or not. If the disturbances (ui) are independently and identically distributed with zero mean and constant variance and if the explanatory variables are constant in repeated samples, the OLS coefficient estimators are asymptotically normally distributed with means equal to the corresponding β's.

In order to test the normality of data, Shapiro-Wilk tests of normality were used and conducted on STATA. According to YOSEPH ESHETU (2018), if the residuals are normally distributed Shapiro Wilk test would not be significant. This means that the p-value given at the bottom of the normality test screen should be greater than 0.05 of normality hypothesis at the 5% level.

The test result for the model provides a p-value of greater than 5% evidencing that data are normally distributed.

Table 4.3: Normality Test

```
. swilk Revenue Audit Education VAT


          Shapiro-Wilk W test for normal data


  Variable |  Obs      W       V       z     Prob>z
-----------+-------------------------------------------
   Revenue |   5    0.89152   1.281   0.346   0.36483
     Audit |   5    0.97000   0.354  -1.151   0.87524
 Education |   5    0.77546   2.651   1.641   0.05036
       VAT |   5    0.87543   1.470   0.556   0.28912
```

From the result of above Table 4.3

Normality assumption holds and the disturbances are normally distributed since, the P-value of the all variables are greater than 0.05(insignificant). Therefore, the result indicated as no violation of normality assumption.

Heteroscedasticity

In the classical linear regression model, a Homoscedasticity assumption is one of the basic assumptions. Homoscedasticity mean the probability distribution of the disturbance term remains same for all observations. According to Gujrati (2004) Heteroscedasticity is to be present in a model if the variances of the error- term of the different observation are not the same.

Accordingly, in order to detect the heteroscedasticity problems, White test was utilized in this study. According to Carl Moody (2009) that White test has a slight advantage over the Bruesh-Pagan test in that it is less reliant on the assumption of normality. However, because it computes the squares and cross-products of all the variables in the regression, it sometimes runs out of space or out of degrees of freedom and will not compute. This test states that if the p-value is significant at 95%confidence interval, the data has heteroscedasticity problem, whereas if the value is insignificant (greater than 0.05), the data has no heteroscedasticity problem.

Table 4.4 Heteroskedasticity Test: White

F-statistic	0.161100	Prob. F(3,6)	0.9187
Obs*R-squared	0.745453	Prob. Chi-Square(3)	0.8625
Scaled explained SS	0.101374	Prob. Chi-Square(3)	0.9917

Sources: Eviews

output

Multicollinearity

Many difficulties tend to arise when there are more than five independent variables or Using time series data in a multiple regression equation. One of the most frequent is the problem that two or more of the independent variables are highly correlated to one another. This is called multi-co linearity. According to JONATHAN JACKSON LUMENYELA (2014) if a correlation coefficient matrix with all the independent variables indicates correlations of 0.75, then there may be a problem with multi-Co linearity. In this study the correlations were analyzed using Eviews 8 and hence no problem of multi-co linearity associated in this study since the numbers of variables are below five.

Table4.5. Regression Result.

Dependent Variable: Y
Method: Least Squares
Date: 06/13/20   Time: 06:32
Sample: 1 10
Included observations: 10

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	25.64375	107.8659	0.237737	0.8200
X1	0.618282	0.155338	3.980235	0.0073
X2	0.032070	0.004596	6.977244	0.0004
X3	-0.061382	0.066485	-0.923244	0.0315

R-squared	0.984543	Mean dependent var	572.4350	
Adjusted R-squared	0.976814	S.D. dependent var	178.3218	
S.E. of regression	27.15277	Akaike info criterion	9.730009	
Sum squared resid	4423.636	Schwarz criterion	9.851043	
Log likelihood	-44.65005	Hannan-Quinn criter.	9.597235	
F-statistic	127.3904	Durbin-Watson stat	1.816885	
Prob(F-statistic)	0.000008			

Hypothesis 4

The fourth null hypothesis of the study (H0) was stated as, "Tax Audit, education of Taxpayers and Taxpayers registered for VAT are no significantly Effecting the tax revenue performance" and

the corresponding alternative hypothesis (H1) was that, "Tax Audit, education of Taxpayers and Taxpayers registered for VAT are significantly Effecting the tax revenue performance". This hypothesis was tested by means of Multiple Regression Analysis (Table 4.5). Table 4.5 presents the results of the regression analysis, regressing Tax Revenue performance (dependent variable) against the independent variables, that are, Tax Audit, education of Tax Payers and Taxpayers registered for VAT. The results indicate that the R-squared value being 0.98. This indicates that approximately 98% of the variance in Tax Revenue performance can be attributed to the independent variables (Tax Audit, Education of Tax Payers and Taxpayers registered for VAT) entered into the regression. According to The results we reject the null hypothesis and we accept the alternative hypothesis. Because the p-value of the all independent variable less than α=0.05.so we can conclude that the Tax Audit, education of Taxpayers and Taxpayers registered for VAT are significantly affecting the tax revenue performance at level 0.05 significant.

As it can be seen from the table 4.5 above, Audit, Education of Taxpayers and Taxpayers registered for VAT are statistically significant at 5%. And also Audit and Education of Tax payers have positive effect on Tax revenue performance but Taxpayers registered for VAT has negative effect on Tax Revenue performance in Addis Ababa city Administration Revenue Authority at merkato #.2 Branch Office.

The above regression result shows that the coefficient of Audit, education of Taxpayers and Taxpayers registered for VAT are 0.377, 0.039 and -0.2045 respectively. From the data above, the established regression equation was

$$TR = 25.64 + 0.618*Audit + 0.03*Edu -0.06 *Vat+e$$

$$Or$$

$$Y=25.64+0.618*x1+0.03*x2-0.06*x3+e$$

Where y= Tax Revenue performance

X1=Tax Audit

X2=education of Taxpayers

X3= taxpayers registered for VAT and

E= error

From the above regression equation, it was revealed that holding Tax Audit, education of Taxpayers, Taxpayers registered for VAT a constant zero, Tax revenue performance would be at

25.64 million Birr. A unit increase on Tax Audit would lead to increase in Tax revenue performance by a factor of 0.618, a unit increase in education of Taxpayers performance would lead to increase in Tax revenue performance by a factor of 0.03 and a unit increase in Taxpayers registered for VAT would lead to decrease in Tax revenue performance by a factor of 0.06.

Tax Audit

As the regression result reveals, Tax Audit has strong positive relationship with tax revenue performance and opposing the sign of null hypothesis which say no positive relationship. It shows that these variables have a positive relationship and consistent with the economic theory. As this study reveals, when Tax Audit increases by 1 unit, tax revenue will also increases by 0.618 units. The reason is that, as Tax Audit Assessment increase at the Branch Office the Tax revenue performance will also increase. Basically, more of the Tax revenue should collected from Tax Audit assessment.

Education of Taxpayers

It is measured by the Tax payers paid the Tax on time and correct taxes depend on voluntary basis. This means when the tax payers were highly aware about the tax systems, more tax payers are voluntarily compliant to tax authority.

As this study indicates, the sign of education of taxpayers revealed positive relationship with tax revenue performance. This study assured education of taxpayers has positive effect for tax revenue collection. From the results obtained, it shows that when awareness of taxpayers increases by 1 unit, tax revenue will increase by 0.03. The increase in education of tax payers will increases total tax revenue collection. It demonstrate that this variable have a positive relationship.

Tax payers Registered for VAT

The result above revealed that tax revenue and taxpayers registered for VAT has negative relationship. From a result obtained, it disclosed that when Taxpayers registered for VAT increased by 1 unit, tax revenue will also decrease by 0.06` and statistical significant at 5%. This is because the number of taxpayers registered for VAT was increasing from year to year. That means in 2009 the taxpayers registered for VAT was around 2000, but in 2019 the taxpayers registered for VAT was 7020. It mean that from the total tax payer's that will be voluntarily &

mandatory registered for vat ;now a days around 95% of tax payers was registered for VAT .so; the new Taxpayers that expected to be registered for VAT is decreasing from year to year.

4.2.4. Coefficient of Determination (R2) and adjusted R2

Coefficient of determination or R2 measures what percentage of a change in the dependent variable can be measured or explained by the change in the independent variables. It is also explains the level of the explanatory power.

If R-squared = 0 (no explanatory power)

This means that none of the change in the dependent variable can be measured by the change in the independent variables. The estimated equation is useless.

If R-squared = 1 (full explanatory power)

This means 100% of the change in the dependent variable can be explained by the change in the independent variables. But, the adjusted R-squared is a modified version of R-squared that has been adjusted for the number of predictors in the model. The adjusted R-squared increases only if the new term improves the model more than would be expected by chance. It decreases when a predictor improves the model by less than expected by chance. On this study, both the R-squared and adjusted R-squared look better, Also the coefficient estimates are significant because their P-values are less than 0.05. The results obtained shows that, R-squared is 0.9845. This means that 98.45% change in the dependent variable can be explained by the change in independent variables. However, 1.55% can be explained by other variables. This means that the dependent variable is strongly explained by independent variables. Besides, it also has an accepted higher explanatory power by 98.45%. The adjusted R-squared shows 97.68% that can really explained by explanatory power. So it is good to show the effect of independent variable on dependent variable in sample taken, but to show total significance for population, it can explain by F-statistics corresponding P-value.

As the above regression table shows, F-statistics" p-value is less than 5% which are very significance for model and for the population inference. By and large the model of this study, looks good since it pass all regression assumption and diagnostic test.

In the above table, coefficient, standard errors, t-values, and P-values explanatory variable and R2, adjusted R2, F-statistics, prob (F-st) for regression and number of observations included are presented.

As indicated in the summery (table 4.5) shows that the R square value of 0.98 implies that about 98.45 percent of the changes in the tax revenue performance could only be explained by explanatory variables namely; tax Audit, Education of Taxpayers, and Taxpayers registered for VAT. While 0.01percent of the changes in Tax Revenue performance could be explained by other variables not included in this study.

DISORGANIZED DATA ANALYSIS

CHAPTERE FIVE

5. SUMMARY, CONCLUSIONS AND RECOMONDATIONS

5.1. Summary of the findings

This study aimed at assessing the factors that affect the Tax revenue performance in Addis Ababa city Administration at Merkato #2 Branch Office. The study was conducted to answer the research questions; What are the trends of Tax revenue performance at markato #2 Branch office, Are there any relationships between Tax Audit, Taxpayers, and Taxpayers Registered for VAT and Tax Revenue performance, How does tax Audit, taxpayers Education and taxpayers registered for VAT influences tax revenue performance, and What are the coefficients of change in tax Audit, Taxpayers and Taxpayers registered for VAT those results in a unit change of tax revenue performance. The factors affecting the Tax revenue performance were drawn from the Tax Audit, Tax payers' education, and Tax payers registered for VAT. In this study, descriptive analysis and inferential analysis have been used. To show The Tax revenue trend the researcher has been used descriptive analysis and to identify the relationship between dependent and independents variables the researcher has been used correlation analysis and also to examine the effect of Tax Audit, Tax payers education and Tax payers registered for VAT on Tax Revenue performance methods have been done by using Regression Analysis. Generally From the above discussion, the researcher has stated the following summarized findings: those are:

1. The descriptive analysis result shows that, Addis Ababa city Administration Revenue Authority Merkato No.2 Branch Office tax contribution to the total revenue between the years 2009/10 – 2018/19 averaged 99.3% while non-tax revenue accounted for 0.7%. The Tax revenue collection has increased from 320.58 million Birr in 2009/2010 to 762.81 million Birr in 2018/19 representing a 138% increases in tax revenue in 10 years. I additionally the descriptive analysis shows that the tax revenue growth in 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 and 2018 was 21%, 8%, 14%, 5%, 9%, 26%, 12%, 2% and -6% respectively.

2. The inferential Analysis shows that the Audit performance has highly positive relationship with tax revenue and this lead to increment of tax revenue performance for the Branch/city.

3. The finding explained that education of Taxpayers has positive relationship with tax revenue and this lead to increment of tax revenue performance for the Branch/city.

4. The study also revealed Taxpayers registered for VAT has negative relationship with tax revenue performance and this lead to decrease of Tax Revenue performance.

5. In addition, Tax Audit, Taxpayers Education and Taxpayers registered for VAT are statistically significant at 5%. And also Tax Audit and Taxpayers education have positive effect on Tax revenue performance but Taxpayers registered for VAT has negative effect on Tax Revenue performance in Addis Ababa city Administration Revenue Authority at merkato #.2 Branch Office.

6. Finally the study shows that the R square value is 0.98 that implies about 98.45 percent of the changes in the tax revenue performance could be explained by explanatory variables namely; tax Audit, Education of Taxpayers, and Taxpayers registered for VAT. While 1.5 percent of the changes in Tax Revenue performance could be explained by other variables not included in this study.

5.2. Conclusions.

The study are presented in respect to the research objectives which are; to Show trends of Tax revenue performances, to examine the relationships between Tax Audit, Taxpayers, Taxpayers Registered for VAT and Tax Revenue performance, to examine the effect of Audit, Education of Tax payers and VAT registration on revenue performance and to determine the coefficients of change in tax Audit, Taxpayers and Taxpayers registered for VAT those results in a unit change of tax revenue performance. The main objective is to assess the factors affecting the Tax revenue performance. In this study descriptive analysis and inferential analysis have been used.

The descriptive analysis result shows that: - The Tax revenue collection has increased from of 320.58 million Birr in 2009/2010 to 762.81 million Birr in 2018/19 representing a 138% increase in tax revenue in 10 years. The result also indicates an upward trend in the growth of tax revenue. In Generally The tax revenue collected from 2010 up to 2018 has shown an increase of 15% over the year. Overall, the highest tax revenues in 2015 or 26.5% and showed a lower growth rate of -6% in 2018. So we conclude that the 10-year Tax revenue performance The Revenue plan was not achieved or unsuccessful since 2016. Because of the rate of Tax Revenue Growth was decreased from 2016 to 2019. And also the trend is slightly non-linear.

The correlation Analysis Result shows that:-The correlation coefficient between Tax Audit and Tax Revenue performance was found to be r = 0.91. This shows that the Tax Audit and Tax Revenue performance are positively correlated. And also the correlation coefficient between education of Taxpayers and Tax revenue performance was found to be r = 0.95. This shows that there is a significant strong positive association between education of taxpayers and Tax Revenue performance. The fact that education of taxpayers and Tax revenue performance are highly correlated. In additionally, the correlation coefficient between Taxpayers registered for VAT and Tax revenue performance was found to be r = -0.79. This shows that there is a significant negative association taxpayers registered for VAT and Tax Revenue performance. The fact that Taxpayers registered for VAT and Tax revenue performance are negatively highly correlated.

The Regression Analysis results indicate that the R-squared value is 0.9845. This indicates that approximately 98.45% of the variance in Tax Revenue performance can be attributed to the independent variables (Tax Audit, Education of Tax Payers and Taxpayers registered for VAT). This means that 98.45% change in the dependent variable can be explained by the change in independent variables. However, 1.55% can be explained by other variables. This means that the dependent variable is strongly explained by independent variables. According to The results the p-value of the all independent variable are less than α=0.05.so we can conclude that the Tax Audit, education of Taxpayers and Taxpayers registered for VAT are significantly affecting the tax revenue performance at level 0.05 significant. Finally Audit and Education of Taxpayers have positive effect on Tax revenue performance but Taxpayers registered for VAT has negative effect on Tax Revenue performance in Addis Ababa city Administration Revenue Authority at merkato #.2 Branch Office.

5.2. Recommendation

This section provides some recommendations that are suggested as a solution to mitigate the operational problems of tax Revenue performance so that to improve the tax revenue performance and to meet the revenue needs of the Addis Ababa City Administration. Therefore, the researcher has tried to provide briefly the following recommendations:

- ➢ The regression result shows that probability of audit detection is strongly associated with the Tax Revenue performance. These result shows that the role of tax audit is significant among other measures. Therefore, tax authorities give much more emphasis on the role

of tax audit on improving the tax revenue performance through fulfilling sufficient& capable tax audit staff/officers. The Tax Authority should increase the number and improve the capability of total audit staff/officers to achieve required audit rate and audit quality that might improve overall compliance and future tax revenue performance. There should be appropriate need assessment and employees should have been given training based on the gap identified i.e specialized training on the basis of different business. In addition to training, the Tax Authority should supply sufficient equipment's like computer and other necessary audit resources for auditors and making the working environment to be suitable.

➢ As the study found that education of Taxpayers have strong relationship between Tax Revenue performances, so that the tax revenue authority has to arrange continuous face to face awareness creation programs to tax payers pertaining how to fill tax returns, compute and pay tax liability to the tax authority timely. Besides, the tax authority should educate tax payers on how to keep revenue and expenditure records, and complaining procedures during injustice. On the other hand awareness creation further extends to the whole society. How can tax revenue promote development for generation?

➢ When the branch office opened in 2008, their where around 12000 tax payers and almost on one have been registered for vat. But within few years most of them who are capable to register have fully registered and know a day's number of tax payers who are registering for vat   declining.

➢ This research will pave the way for further study on issues like noncompliance, law enforcement on tax evasion, illegal trade in the areas of the merkatto and others.

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Appendix III: Revenue performance

	Birr in million									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Tax Revenue	320.1	388.8	420.6	480.6	506.6	552.52	702.06	784.4	807.87	760.7
Direct Tax	198.42	223.38	233.18	231.5	224.74	240.96	337.73	399.93	418.93	413.42
Indirect Tax	121.68	165.42	187.42	249.1	282.12	311.56	364.33	384.47	388..94	347.28
Nontax Revenue	0.48	1.02	3.15	5.91	4.31	4.55	2.87	6.08	5.58	2.11
Total Revenue	320.58	389.82	423.75	486.51	510.91	557.07	704.93	790.48	813.45	762.81
Tax Revenue as % of total Revenue	99.8%	99.7%	99.2%	98.7%	99.1%	99.1%	99.5%	99.2%	99.3%	99.7%
Direct Tax Revenue as a % of Total Revenue	61.9%	57.3%	55%	47.5%	43.9%	43.2%	47.9%	50.5%	51.5%	54.2%
In Direct Tax Revenue as a % of Total Revenue	37.9%	42.4%	44.2%	51.2%	55.2%	55.9%	51.7%	48.6%	47.81	45.5%
Non-Tax Revenue	0.2%	0.3%	0.8%	1.3%	0.9%	0.9%	0.4%	0.9%	0.7%	0.3%

Appendix IV: Tax Audit, Tax payers education, and Tax payers registered for VAT performance

Years	Total Tax Revenue performance in millions	Tax Audit performance in millions	Performance of Taxpayers education	Performance of new VAT Registrations
2009/2010	320.1	380.6	4500	950
2010/2011	388.8	420.4	5400	920
2011/2012	420.7	440.12	5700	900
21012/2013	480.6	450.9	6000	850
2013/2014	506.6	485.08	6490	799
2014/2015	552.52	424.2	10546	880
2015/2016	702.06	502.6	12001	680
2016/2017	784.4	652.3	12338	787
2017/2018	807.87	702.11	12515	419
2018/2019	760.7	590.5	12000	300