

Own Source Revenue Slippage in Tanzania's Local Government Authorities (LGAs), Trend, Challenge and Impact: Evidence from Magu District Council.

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Abstract

In the last two decades Tanzania government has employed a great effort on improving revenue collection to its local authorities. The efforts included couples of reform programmes such as; local government reform Programme (LGRP), Legal sector reform Programme (LSRP), Public finances reform Programme (PFRP) and Public service reform Programme (PSRP). These reform programmes intended to improve governance and service delivery by proper mobilization of the resources of local government authorities (LGAs). Improving Own Source Revenue collection in local government authorities (LGAs) was the key agenda of these reforms. Some studies suggest that, steps have been made in some of local government authorities, despite the fact that none of the local authorities has been able to meet the targeted Own Source Revenue collection. Also, the pattern trend of budgeted against actual collection in most of local authorities is not promising. Gathering Primary evidence from Magu district council supported by secondary data from other local authorities in the united republic of Tanzania, the study has analyzed the trend, challenges and impact of Own Source Revenue slippage in Tanzania's local government authorities (LGAs). A sample of 300 respondents was were randomly selected to fill questionnaires from stakeholders Magu district council. Also, the secondary data from Magu district council and other local authorities in Tanzania were used to fulfil the purpose of the study. The paper Concludes that, own Sources revenue for local government authority (LGAs) in Tanzania are many; actual versus approved budget own source collection trend is not impressing, slippage of above 30 % in revenue collection at Magu district council and up 13% country wide (slippage for all LGAs in Tanzania) has been average in five years. Slippage has already brought severe consequences to the local authority and its community like, poor service delivery in health sector and education and poor infrastructures in LGAs; if not checked will bring more. The central government dependency at Magu district council is above 80%, to the extent that, it cannot finance its recurrent expenditure. Most of development projects have failed and others are at critical stage of failure. Also, the paper recommends that the Central Government through the PMO-RALG should make sure it reviews the previous and current local revenue system to make sure that it supports the local Councils to increase enough local revenues and in the task of reviewing, representatives from each local Council must attend to make participatory. Also, the government should revise the outdated by-laws ensuring charges are persistent with the current economic conditions, for instance after every 5 years.

Keywords: local government authorities (LGAs), Revenue slippage, trend. Challenge, Impact

1. Introduction

This paper presents the finds and discussion on own Source Revenue slippage in Tanzania's local government authorities (LGAs), trend, challenge and impact. The background of organization and the study problem begin by providing historical perspective of organization and the study problem in various corners of the global. Following the background is the problem statement of the research, followed by objectives of the study, study significance, literature review, and research methodology. The later section presents and discusses the major findings of the study. The last section provides the conclusion and recommendation of the study.

2. Back ground of Magu district council

Magu district council is among seven councils in Mwanza region, established under the local government (district authorities) act of 1982, with autonomy over the area of 4,795 square kilometers north- west of Mwanza region, about 1,725 square kilometers are covered by Lake Victoria (URT, 1997). The economic activities in Magu district include peasant fishing, peasant farming and peasant livestock keeping. The main agricultural cash crop is cotton contributing to 20% of formers income in the district and the main food crop Sorghum and millet contributing 8.9% of food crops produced in the district (URT, 1997). Magu district is among of the poorest district in Mwanza and in Tanzania, to the extent that, 3 in 10 families can afford having three meals a day (MDC, 2016; Boerma, 1997 and URT, 2015). HIV/AIDS contribute Up to 37% of all deaths in adult group aged 15-59 years in Magu district (MDC, 2016). Available financial resources at Magu district council to meat problem in the district are not sufficient making the district listing the district among of poorest in the country (MDC, 2016; Boerma, 1997; URT, 2016 and Repoa, 2008).

3. Back ground of the problem

Worldwide, local authorities have un disputable social, political and economic responsibilities to communities depending on the rules and regulation bringing the them to existence (Uhunmwuango and Epelle, 2008 and Fjeldstad, 2012; 2014). The purpose being to bring close the public service to the citizen (URT, 1982; Tidemand, and Jamal, 2008 and Uahunmwuango and Epelle, 2008). To execute their responsibilities to communities, local authorities needs to mobilize financial resources from various sources (Repoa, 2008; URT, 2016 and Mzenzi, 2013).

Similar to other developing countries, the Local Government Authorities (LGAs) in Tanzanian, have extended scope of responsibilities in supporting public service, including poverty eradication, reducing child mortality, combating HIV and AIDS, Universal Primary Education, eradicate hunger and fighting diseases (URT, 2011, Tidemand, and Jamal, 2008; Uahunmwuango and Epelle, 2008 and Mzenzi, 2013). Despite the extended responsibilities, Local Government Authorities (LGAs) in Tanzania have no financial ability to execute their responsibilities (PMO-RALG, 2013; Repoa, 2008; URT, 2016 and LGCDP, 2010).

Studies from Sub Saharan African countries have shown that, Local Authorities from counties like Tanzania, Kenya, and Uganda have not been dynamic in generating and collecting their own revenues (Fjeldstad, 2012;2014; LGCDP, 2010; URT, 2006 and Repoa, 2008). Among of reasons mentioned for not realizing enough revenue includes, inadequate human resources, Weak by-laws, lack of appropriate financial, narrow tax base, lack of coordination between central government and local authorities (Fjeldstad, 2012).

Opposite to government expectation from all ambitious efforts taken to improve own source revenue collection, Tanzania's local government authorities' financial capacity is weakened year to year, hindering ability to finance the rising need of public services among Tanzanians. As a result, the Tanzanian Councils have experienced an extremely dependence of central government funding, which limits the capacity to serve the increasing and unlimited demand of public services to the citizen (Mzenzi, 2013).

4. Problem statement

Couples of reform programmes in Tanzania's local government authorities are clear indication of government ambitious effort to improve local government authorities' financial capacity, from own source revenue in particular (URT,1998; 2006; 2011 and Repoa, 2008). Despite these ambitious efforts, several studies are reporting insignificant achievement in most of local government authorities in most African countries and Tanzania in particular (Fjeldstad, 2012;2014; Repoa, 2008; LGCDP, 2010 and Prisca, 2014). In twelve years from 1985 to 1997 the own source revenue collection for forty-two selected sample local government authorities in Tanzania dropped by 30% (Fjeldstad and Semboja 2001; Fjeldstad, 2012 and Prisca, 2014). In 1999, African countries' local government authorities collected 1% of the average GDP in developing countries quite below if compared to above 5.5% collected in other parts of the world, for instance 10% in Latin America (Shah, 2004). Between the year 2000 and 2007, rural authorities own source revenues collection in Tanzania has decreased by 4% (Repoa, 2008); also, most local government authorities are financed by the central government up 80% through central government transfer (URT, 2011, Repoa, 2008; Uahunmwuango and Epelle, 2008 and Mzenzi, 2013). In the year 2015 the controller auditor general's report on own sources revenue estimated against actual receipts of revealed the under collection of 13% of the budgeted receipts for the year (URT, 2015),

The results of reform programmes in Tanzania's local government authorities are simply opposite to government expectation. To contribute in searching remedies of the situation, the paper analyzed the trend, challenges and impact of Own Source Revenue slippage in Tanzania's local government authorities (LGAs).

5. Objectives of the Study

5.1 The general objective

This paper aimed at analyzing the trend, challenges and impact of Own Source Revenue slippage in Tanzania's local government authorities (LGAs).

5.2 Specific objectives

- a) To identify source of revenue at Magu district council
- b) To analyse the trend of revenue collection at Magu district council
- c) To identify challenges in revenue collection at Magu district council
- d) To identify the impact of own source revenue slippage at Magu district council

6. Literature review

6.1 Definition and concepts

6.1.0 Local government authorities (LGAs), objective and functions in Tanzania

The local government authorities (LGAs) refers to rural Authorities (village and district councils) including urban Authorities (town, municipal and city councils) (URT 1982). Generally local government authorities refer

to administrative institutions, bodies in smaller geographic areas than, county, or state, such as towns cities, municipals, village councils and providences (Fjeldstad, 2012 and URT, 2006). The main objectives of local government authorities are both economic and political, since they have autonomy to provide material needs in their locality; local authorities perform both political and economic functions in their area of jurisdiction particular (Fjeldstad, 2012;2014; Repoa, 2008; LGCDP, 2010 and Prisca, 2014). In Tanzania mainland the roles of local government authorities (LGAs) is to promote social and economic welfare of citizen in their jurisdiction, Maintenance of law, order, good governance and Ensuring equitable, effective, efficiency and proper provision of services to the citizen in the area of jurisdiction (URT, 1977; 1982).

6.1.1 Tanzania Local government authorities' origin and legal framework

The origin of authorities in Tanzania, is traced long back during colonial era, Native Authorities Ordinance in 1926 enacted by the Britain colonial ruler. In 1972, the Native Ordinance was abandoned and central government direct rule replaced it, then became alive in 1982 under Tanzania Government (Urban Authorities) Act, 1982 (URT 1972; 1977; 2006). The many other laws were enacted to elaborate the scope, responsibilities, power, functions and jurisdictions (URT 2006). According to The United Republic of Tanzania Constitution and Zanzibar Constitution of 1984, Local government authorities (LGAs) in the country is a non – union matter (URT 1972; 1977 and 2006). Therefore, in reference to this paper, Local government authorities (LGAs) refers to that in mainland defined under the United Republic of Tanzania Constitution of 1977 as non – union matter.

6.1.1.0 The autonomy of LGAs in Tanzania.

In Tanzania mainland, Local government authorities autonomy is defined under the following legal frameworks; in mainland defined under the United Republic of Tanzania Constitution as non – union matter and other several ordinances such as (a) The United Republic of Tanzania constitution of 1977, Local Government Finance Act of 1982, Government (Urban Authorities) Act of 1982, Regional Administration Act of 1997, Urban Authorities (Rating) Act of 1983, Local Government Laws (Miscellaneous Amendments) Act, 1999, The Local Government Authorities (Decoration of Buildings) Act (Act No. 9 of 1968), The Regions and Districts (Establishment Procedure) Act (Act No. 12 of 1994) and The Local Authorities Provident Fund Act (Act No. 6 of 2000) (URT 2006). Through numerous legal reforms and enactment, despite their contradictions in some issues, the legal frameworks of Local government authorities in Tanzania provide the required power to collect revenue and execute their responsibilities jurisdictions (Repoa 2006).

6.2. Local government authorities' financial capacity

6.2.0 Sources of funds for Local authorities in Tanzania

The major categories of revenue sources in Tanzania Local government authorities are four, namely central government transfer, own source revenue, donor support fund and loan from various sources particular (Fjeldstad, 2012;2014; Repoa, 2008; LGCDP, 2010 and Prisca, 2014). The dependence of central government transfer in similar to many countries in sub – Saharan Africa, the rate of dependence is about 70% to 97% in most of Local government authorities in Tanzania (Repoa 2008, Uhunmwuango and Epelle, 2008; Mzenzi, 2013 Fjeldstad, 2012;2014). Studies from Sub - Saharan African countries have shown that, Local Authorities from counties like Tanzania, Kenya, and Uganda have not been dynamic in generating and collecting their own revenues (Fjeldstad, 2012;2014; LGCDP, 2010; URT, 2006 and Repoa, 2008). The slippage of Local government authorities' own source revenue, the decreasing capacity of central government to fund LGAs in form central government transfer, failure of donors to meet their commitment and limited ability to access loans from financial institution places LGAs in in Tanzania incapacitated to meet their responsibilities (URT, 2006; Repoa, 2008; Uhunmwuango and Epelle, 2008; Mzenzi, 2013 and Fjeldstad, 2012;2014).

6.2.1 Own Source Revenue slippage situation analysis

Revenue slippage is a situation where the actual collection decreases in comparison to the targeted revenue (budgeted revenue) in a given organization; Own Source Revenue Slippage Local government authorities refer to situation where LGAs actual collection from own Source Revenue decreases in comparison to the budgeted revenue in a given fiscal year (IFM, 2011). In 1999, African countries' local government authorities collected 1% of the average GDP in developing countries quite below if compared to above 5.5% collected in other parts of the world, for instance 10% in Latin America (Shah, 2004). Between the year 2000 and 2007 rural authorities own source revenues collection in Tanzania has decreased by 4% (Repoa, 2008); also, most local government authorities are financed by central government up 80% through central government transfer (URT, 2011; Repoa, 2008; Uhunmwuango and Epelle, 2008 and Mzenzi, 2013). In the year 2015 the controller auditor general report on own sources revenue estimated against actual receipts of revealed the under collection of 13% of the budgeted receipts for the year (URT, 2015).

The trend and results of reform programmes in Tanzania's local government authorities are simply opposite to the government expectation (URT, 2012; 2013; 2014 and 2015). Tanzania's local government authorities' financial capacity is weakened year to year, hindering ability to finance the rising needs of public services among Tanzanians. As a result, the Tanzanian Councils have experienced an extremely dependence of central

government funding, which limits the capacity to serve the increasing and unlimited demand of public services to the citizen Mzenzi, 2013 and URT, 2016).

Tanzania's local government authorities' financial capacity is weakened year to year, hindering ability to finance the rising need of public services among Tanzanians (URT, 2016). As a result, the Tanzanian Councils have experienced poor financial capacity, limiting the capacity to serve the increasing and unlimited demand of public services to the citizen (Mzenzi, 2013). The situation is similar to other African countries, studies from Sub Saharan African countries have shown that, Local Authorities from counties like Tanzania, Kenya, and Uganda have not been dynamic in generating and collecting their own revenues (Fjeldstad, 2012;2014; LGCDP, 2010; URT, 2006 and Repoa, 2008). Among of reasons mentioned for not realizing enough revenue includes, inadequate human resources, Weak by-laws, lack of appropriate financial, narrow tax base, lack of coordination between central government and local authorities (Fjeldstad, 2012).

6.2.1 Efforts made to curb Own Source Revenue slippage

Rescue Programme have implemented in Tanzania similar to other developing countries, Sub Saharan African in particular (Fjeldstad, 2012 and 2014). Some empirical evidence suggest steps have been made in some countries, though the situation is not full dealt (IFM, 2011; Fjeldstad, 2014 and URT, 2016). lack of adequate human resources, Weak by-laws, lack of appropriate financial, narrow tax base, lack of coordination between central government and local authorities were mentioned to be the main reason for slippage (Fjeldstad, 2012). Also, not well designed programmes, copy and paste from country to another was stated as one of reasons for failure of most programmes implemented to curb Own Source Revenue slippage (Fjeldstad, 2012;2014; LGCDP, 2010; URT, 2006 and Repoa, 2008)

7. Research Methodology

Gathering primary evidence from Magu district council supported by secondary data from other local authorities in the united republic of Tanzania, the study has analyzed the trend, challenges and impact of Own Source Revenue slippage in Tanzania's local government authorities (LGAs), A sample of 300 respondent to fill questionnaires from stakeholders in Magu district council was randomly chosen. Also, secondary data from Magu district council and other local authorities in the united republic of Tanzania was used to fulfil the purpose of the study. The Statistical Package for Social Science Research (SPSS) was used to analyze data, also, in presentation of the findings, tables and graphs were used.

8. Presentation and Discussion of the Findings

8.1 Magu district council Respondents Demographic Characteristics

Category of Respondents: workers were 100 (33%) of the respondents and other stake holders of Magu district council were 200 (67%).

Category of workers: Account and finance department were 20 (7%) of the respondents and (20 %) of workers Category, administrators were 20 (7%) of the respondents and (20 %) of workers Category.

Category of other stake holders: tax payers were 150 (50%) of the respondents and (75 %) of other stake holders Category, Magu district council customers were 50 (17%) of the respondents and (25 %) of another stake holders Category.

Gender: Females were 70 (23%) of the respondents and males were 230 (77%) of the respondents.

Age: The age Between 18 to 39 years were 222 (74%) of the respondents, between 40 to 60 years were 70 (23.3%) of the respondents, above 60 years were 8 (2.6%) of the respondents.

Education Level: Master degrees holder were 4 (1.3%) of the respondents, bachelor degree holder were 100 (33.3%) Ordinary diploma holder were 89 (29.7%) of the respondents, Certificate holders were 78 (26%) of the respondents, form four leaver were 20 (6.7%) and standard seven leavers were 9(3%) of the respondents.

8.2 Identification of source of revenue at Magu district council

As per Urban Authorities (Rating) Act of 1983, Local Government Finance Act of 1982, Regional Administration Act of 1997, The Local Authorities Provident Fund Act (Act No. 6 of 2000) and Local Government Laws (Miscellaneous Amendments) Act of 1999 the government Authority are mandated to raise revenues from local sources to fund development project in their areas of jurisdiction. Magu council has some sources of revenues that are specified in the local government acts and new sources. These sources include 1) general administration sources such as renting of assets, central bus stand fees, building license fee, service levy. 2) Finance and trade administration such as "magulio" fees, business licence, guest house levy, cotton crop cess and other food crop cess. Others are land rent, property levy, fines and fees, the results showed that, all own source revenue are specified in the local government act were are well known to the respondents.

8.3 Own revenue collection trend of Magu district council (on 8 selected Sources of revenue)

At Magu district council researchers were able to identify various revenue sources of the Local government

authorities and collection trends. The results are presented in the table below

Source of revenue	2011/2012 Tanzania shillings		2012/2013 Tanzania shillings		2013/2014 Tanzania shillings		2014/2015 Tanzania shillings		2015/2016 Tanzania shillings	
	Actual (000)	Estimates (000)	Actual (000)	Estimates (000)	Actual (000)	Estimates (000)	Actual (000)	Estimates (000)	Actual (000)	Estimates (000)
Business License,	63,800	72,065	65,500	72,065	67,000	72,065	68,918	72,064	69,500	72,065
penalty and fines	0	300	0	300	0	300	0	300	0	300
service levy	23,400	33,000	23,655	33,000	21,543	35,000	21,064	32,999	20,345	33,333
Crop cess (cotton)	183,000	432,237	586,620	432,237	198,090	432,237	205,575	432,237	202,645	432,237
Renting of assets	10,950	20,400	11,020	20,400	13,400	20,400	11,640	20,400	12,232	20,400
Land rents	40,360	42,265	41,400	42,265	53,000	42,265	51,422	42,265	50,067	42,265
Magulio fees	50,090	231,360	60,170	231,360	63,000	231,360	66,731	231,360	55,600	231,360
Central bus stand fees	89,000	120,000	92,000	120,000	91,000	120,000	99,000	120,000	90,000	120,000
Total	460,600	951,627	880,365	951,627	507,033	953,627	524,350	951,625	500,389	951,960
slippage	491,027		71,262		446,594		427,275		451,571	
Percentage slippage trend	51.60		7.49		46.83		44.90		47.44	

Figure 1. The table of own revenue collection trend at Magu district council for five years (for 8 selected major Sources own of revenue)

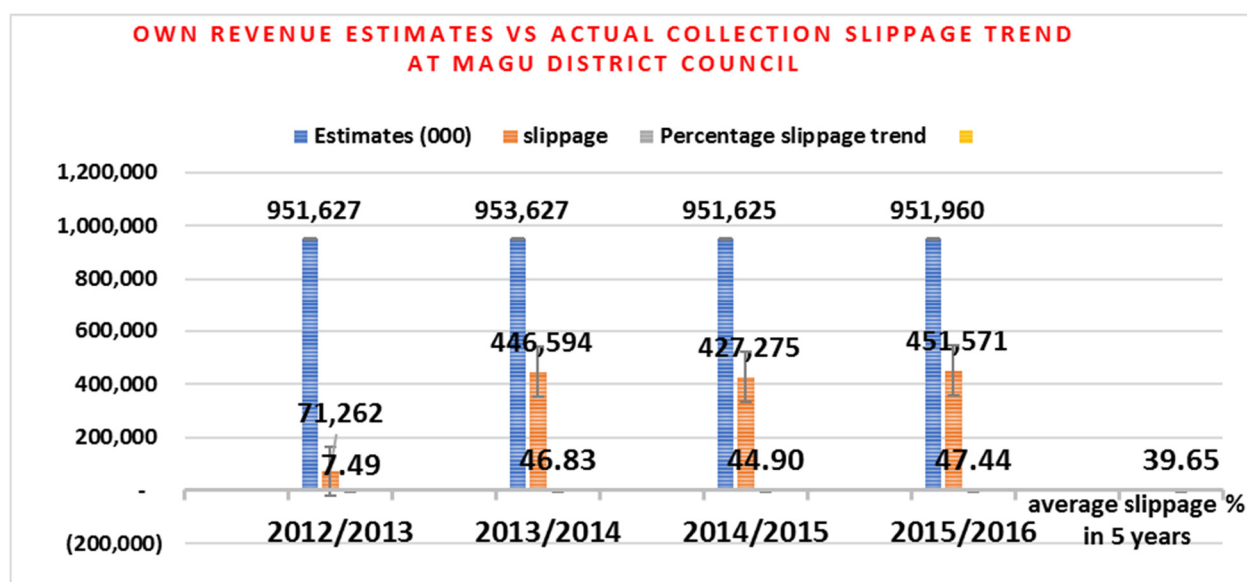


Figure 2. The graph of own revenue slippage trend at Magu district council for five years (for 8 selected major Sources own of revenue)

From eight selected Sources of revenue at Magu district council, the trend shows a significant difference between actual amount of revenue collected and estimated revenue approved in a given fiscal year (slippage). The comparison between actual revenue collected and estimated revenue, shows that the councils cannot attain the estimate revenue in any of the fiscal year under research, the slippage has reached above 40% of the estimated revenue collection in some years under research, the average slippage in five years is about 39.65%. This is a clear indicator that, Magu district council cannot finance its recurrent or development expenditure without depending on grants or loan.

Approved budget versus actual collections for Own Source revenue at Magu District council

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
	Tanzania shillings	Tanzania shillings	Tanzania shillings	Tanzania shillings	Tanzania shillings
Actual Collection (TZS)	839,805,087	1,169,143,648	1,428,549,627	1,163,710,391	1,360,128,878
Approved Budget(TZS)	1,183,043,450	2,609,510,000	1,427,618,000	1,994,152,100	1,789,549,000
slippage/ Variance	343,238,363	1,440,366,352	931,627	830,441,709	429,420,122
Percentage slippage trend	29.013	55.197	0.065	41.644	23.996

Approved budget versus actual collections for Own Source revenue in LGAs country wide (Tanzania)

	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
	Tanzania shillings	Tanzania shillings	Tanzania shillings	Tanzania shillings	Tanzania shillings
Actual Collection (TZS)	236,716,345,736	268,636,147,917	353,530,397,453	409,100,130,028	306,807,949,530
Approved Budget(TZS)	297,383,435,946	310,707,485,716	400,389,496,906	471,192,301,516	387,340,691,951
slippage/ Variance	60,667,090,210	42,071,337,799	46,859,099,453	2,092,171,489	80,532,742,421
Percentage slippage trend	20.400	13.540	11.703	0.444	20.791

Figure 3. Table of total own revenue slippage trend at Magu district council and in other LGAs country wide for five years

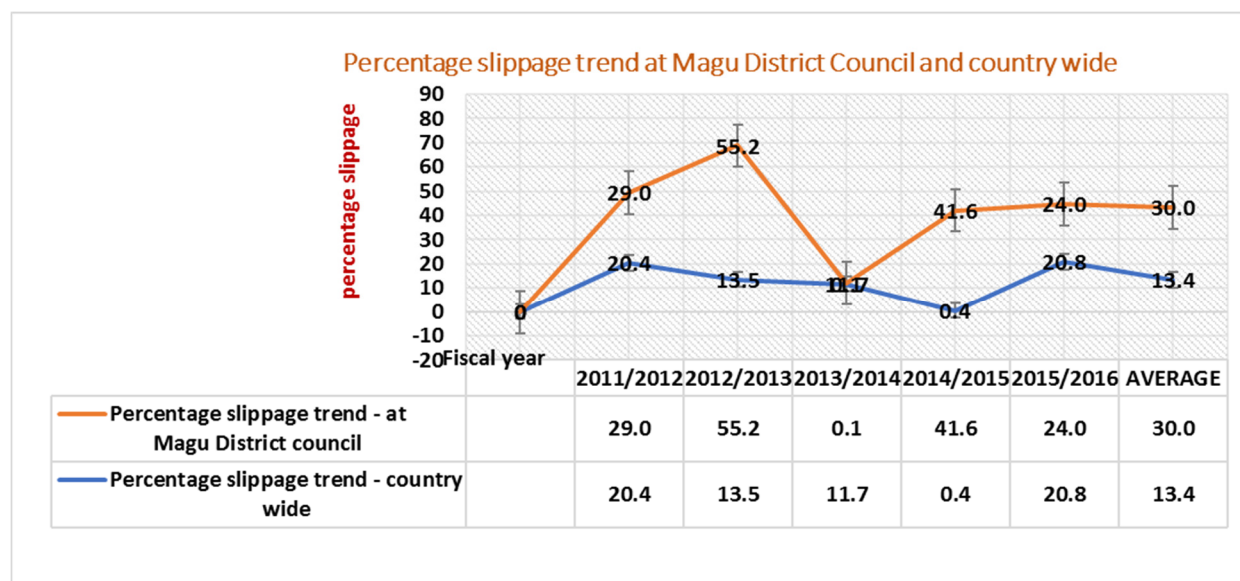


Figure 4. The graph line of total own revenue slippage trend at Magu district council and in other LGAs country wide for five years

The total own revenue collection trend shows a significant slippage comparing to actual amount of revenue collected and the approved estimated revenue in all fiscal years under research. The comparison between actual revenue collected and approved estimates, the slippage can reach above 52% of approved estimates and the average slippage in five years is about 30 percentage. The slippage at Magu district council is above the total slippage country wide in all fiscal years except the year 2013/2014, which categorised Magu district council among of LGAs critical failure in collection own source revenue.

8.4 Challenges in revenue collection at Magu district council

At Magu district council, researchers were able to identify various challenges in revenue collection as follows;- Lack of awareness' to tax payers, unwillingness of payers to pay tax because they do not benefit from tax collected, amendment of some acts such as hotel levy act which create confusion among tax payers, weather conditions affect the revenue sources for example on fees and levy on seasonal crops highly affected by whether condition, lack of motivations to revenue collectors, inadequate staff for revenue collection, fluctuations of

prices lead to low collection of revenue like cotton, lack of motivations for revenue collector, political interference for example during election councilors prohibit collection of tax with reasons that they don't want their people to be disturbed and failure to identify new sources of revenue.

8.5 The impact of own source revenue slippage at Magu district council

The own revenue slippage trend at Magu district council has affected heavily its function and services to Magu communities. Central government dependency at Magu district council is above 80 percent, most of development projects are incomplete and many have collapsed due to poor funding from local authorities. Magu district council is also, among of local authorities with poor infrastructures, poor health care services and poor education facilities in Tanzania.

9. Conclusion

Own Sources revenue for local government authority (LGAs) in Tanzania are many, only if the challenges are well resolved. Actual versus approved budget own source collection trend is not impressive, failure to of above 30 % Magu district council and up 13% in average for five years has already brought severe consequences to the local authorities and the community, and unless not checked will bring more consequences.

10. Recommendations

The Central Government through the PMO-RALG should make sure it reviews the previous and current local revenue system to make sure that it supports the local Councils to increase enough local revenues. In the task of reviewing, representatives from each local Council must be involved. The purpose of reviewing is to determine the sources which should be taxed from each Council. Also, the government should revise the outdated by-laws ensuring that the rates charged are persistent with the current social economic conditions including concerning the inflation factor. Periodic updating of bylaws should be performed for instance after every 5 years.

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