THE INFLUENCE OF THE DIMENSIONS OF AGENCY'S CAPACITIES TO THE PERFORMANCE IN GENERATING OWN SOURCES REVENUES IN THE GOVERNMENT AGENCIES IN TANZANIA

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ABSTRACT

The study assesses the influence of the dimensions of agency's capacities to the performance in generating own sources revenues in the government agencies in Tanzania. The study used institutional theory and contingency theory, an explanatory case study strategy together with survey methods to assess the influence of government agencies' capacities to the performance in generating own sources' revenues. Data were collected by administering 80 questionnaires to agency's senior officers who were members of the management team and staff at large. The government agencies that were purposively selected to be part of this study were National Housing and Building Research Agency (NHBRA), Agency for Development of Educational Management (ADEM) and Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa). The findings of this study revealed that planning and development, human resource, and infrastructure capacity significantly and positively influence the performance of the agency in generating own source revenues. However, financial capacity and good governance were found to have insignificant influence. This might be contributed by the fact that there were ineffective governance practices in term of ineffective committees, poor policies and procedures as it was revealed in descriptive analysis. It is concluded that the critical capacities which strongly and positively influence the performance of the agency in generating own source revenues are planning and development capacity, human resource capacity, and infrastructure capacity. The study recommends that these government agencies must find more sources of revenue, consider seriously the issue of motivation to staff, operate competitively, have complex and good long term strategic plans and aim at implementing them. The implication of the study findings is that it contributes knowledge to the administrative actors and also policy and regulation makers such as the parliament of Tanzania, the office of the CAG and ministry for finance to form policies on the five dimensions of capacity that will enable government agencies to improve and grow.

INTRODUCTION
Background Information
The main objective of this study is to investigate the relationship of the dimensions of agency's capacities to the performance in generating own source revenues. The capacity, of which this study is referring to, is an organization's potential to achieve its mission and objectives (Tran *et al*, 2021) based on the extent to which it has certain attributes that have been identified as critical to goal achievement (Waal, 2021). To be consistent with other studies such as Horodnic (2018), Sukoco *et al* (2021) and Shine (2019), the capacity is also defined as internal related factors associated with institutional arrangement and contingent structures that can have positive influence on the performance (Waal, 2021) in generating own source revenues.

In 1996, the government of Tanzania joined other developing countries in establishing agencies as part of its public sectoral restructuring programme (URT, 2005). The legislation establishing executive agencies was passed in 1997,

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assisted by the British Government Department for International Development (DfID) as part of its aid project on civil service reform in Tanzania. The government of Tanzania established the agencies as a solution for overloaded and ineffective bureaucracy in the government circles in providing services to the public (Mbembati, 2020). The government agencies' capacities to generate own source revenue is a vital concern for the creation of government agencies. The government of Tanzania has been insisting the agencies to create good strategies to enable them generate more revenue to sustain the operation and their development plans (CAG, 2016). The management is advised to look for an alternative source of fund to finance its operation on various prospects [….] (CAG Recommendations).

The government agencies are now getting very small amounts of budget and even nil from the central government for Other Charges (OC) and for their development plans (Development Expenditures). Looking in their Medium Term Expenditure Framework (MTEF) and Financial Statements for example, Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa) had Tshs 500 million and Tshs 300 million as budgeted amount for development expenditure in the fiscal years 2015/2016 and 2016/2017 respectively but no money was disbursed in 2015/2016 and only Tshs 100 million in 2016/2017 which is 33% (TaSUBa, 2017). Again, National Housing and Building Research Agency (NHBRA) had Tshs 500 million as budgeted amount for development expenditure in the year 2016/2017, but no money was paid (NHBRA, 2017).

Starting in 2000's the volume of established agencies started to be high in Tanzania; and it was hypothesized that the formation of these executive agencies has promoted revenue growth (Nzingula, 2007) and that revenue grows at different rates among the executive agencies due to different factors such as capital, market, technology, location, management skills and nature of the business (Msenga, 2020).

There are currently a good number of government agencies established by the law in Tanzania. The current government agencies, among others, are Agency for Development of Educational Management (ADEM), National Housing and Building Research Agency (NHBRA), Tanzania Roads Agency (TanRoards), Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa) and Tanzania Building Agency. The general essence of establishing these agencies is to let them operate commercially, in a competitive way with both public and private entities and collect revenue through providing services on behalf of the government and ultimately give back a certain percent (currently 15%) to the consolidated fund (Auditax, 2017) for other national uses. Despite operating commercially, a good number of agencies struggle in generating own revenue from various sources. It is also said that the biggest challenge to these government agencies is the ability to become financially and operationally sustainable for achieving development resulting into improving the welfare (Mhina, 2007). This causes agencies to continue being dependent on the central government in terms of getting revenue for their operations and sustenance (Makene, 2008) and therefore many of them fail to refund the statutory percentage to the consolidated fund (treasury) but also are unable to meet their development projects as planned (CAG, 2010). Considering the Controller and Auditor General (CAG) reports of recent years (2013/2014 to 2015/2016 financial years) from the National Audit Office of Tanzania, it is reported that these government agencies have some problems relative to governance issues (CAG, 2015), strategic issues (CAG, 2016).

Therefore, it appears that there is a need to understand the capacity of government agencies in Tanzania and how they perform in generating revenues. This information can enlighten the policy makers, the agencies' management, practitioners and knowledge creators (academicians) to understand dimensions of agencies capacities that positively and significantly influence performance in generating own sources revenues. Hence, the study research problem is driven by empirical gap.

Many researches that have been conducted in and outside Tanzania focused mostly on how local government authorities generate their own sources revenue and how they were affected in collecting those revenues (Kishura, 2020; Msenga, 2020; Mgonja, 2019; Nwoka, 2016; Ibeogu & Ulo, 2015; Edogbanya, 2013) and public universities (Jaafar et al, 2021; Alshubiri, 2020; Felicia & Hezekiah, 2016; Ofoegbu & Alonge, 2016; Fisseha, 2015). For example, Felicia & Hezekiah (2016) concentrated only, on extent to which public universities in Nigeria have capacity on infrastructure and at which level they spend revenue generated on infrastructure. The study by Felicia & Hezekiah (2016) lacks issues like financial and planning capacity which may determine the acquiring of facilitates. Also, (Audretsch 2021; Nawangsari & Sutawidjaya, 2018) focused much on human resource capacity (i.e. skills and competences) in service delivery and ignores financial capacity which may be used as the capability to hire skilled and competent staff.

Moreover, the study in which government agencies were the case study concentrated much on other issues such as capital, technology and management skills (Msenga 2020). This study by Msenga (2020) is lacking issues of planning and

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budgeting as the factors which may influence the growth of revenue. In addition, the above mentioned previous studied were done in local government authorities, universities and forgot about the government agencies in which the contextual factors associated with contingencies structural and institutional arrangement and influences might produce different experiences. Therefore, the current study aims to fill up an empirical gap by considering the fully dimensions of capacities concurrently, that is to assess the influence of good governance capacity, planning capacity, financial capacity, human resource capacity and infrastructure capacity to the performance in generation own source revenues in selected government agencies in Tanzania.

Specifically, the paper established first, the current performance of the government agencies in generation own source revenues. Secondly, it reveals the factors influencing the performance in generating own source revenues in the government agencies.

LITERATURE REVIEW
Theoretical Review of Institutional and Contingency Related Factors Influencing the Performance of Government Agencies
Institutional Theory
Institutional theory is used in this study to show the identification of factors influencing agencies' performance in generating internal revenue by looking at the conceptual dimensions of organisational capacity. This is because the organisation (agency in our case) can either affect and/or be affected by the environment, cognitive, normative and regulative pressures that surround the agencies internally and externally (Horodnic, 2018). These pressures act together in mutually reinforcing ways to contribute to the institutional context (Palthe, 2014). For example, government agencies performance is influenced by coercive pressures that they should prepare their MTEF for them to get legitimacy of attaining subsidy, and they are required to submit financial statements to Treasury Registrar (TR) and CAG for performance and audit purpose respectively. Moreover, they are supposed to submit a contribution of fifteen percent from revenue collection to TR, but also to comply with governance and accountability issues. Institutional theory also involves normative pressures of which professionalism and education are advocated; that organisation should use competent and highly skilled staff in their operations. Furthermore, cognitive pressures such as beliefs and values of the organisation (Shubham & Murty, 2018); regulative pressures like having policies (e.g., human resources policies and financial policies) are also instutionalized within organisations (Young *et al*, 2000). All of these pressures are integrated to explain the capacity of government agencies and hence assessing their performance in generating internal revenue.

Institutional theory has succeeded in becoming the dominant theory to study macro-organizational phenomena (Suddaby, 2010). This theory considers the impact of the firms' environment and the cognitive, normative and regulative structures that surround the firms. It attempts to explain how these structures impact on the actions and boundaries of the firm. It is argued that organizations gain legitimacy by conforming to external expectations and adopting appropriate management control systems in order to appear modern, rational, and ancient to external observers. (Cavalluzzo and Ittner, 2004 cited in (Abeid & Mkasiwa, 2015).

Contingency Theory
Contingency theory is used to reveal the role of contingency variables such as technology, culture, and size within institutionalized environment in identification of factors influencing agency's performance in generating internal revenue by looking at the organisation's capacity. According to Contingency Theory, conceptualisation of organisation performance such as efficiency is influenced by the context within which it operates (Tucker, 2010 cited in Mbelwa, 2015). The contingency theory focuses more on internal fit as internal efficiency rather than external (Mbelwa, 2015). According to Kearns (2007), the main idea of this theory is that an organization's mission determines the concentration (or diversification) of its income sources, an assumption that intuitively fits in the present study. This theory is used to identify contingency structural variables such as technology and environment (Mbelwa, 2015) that are associated with agency's capability in generating revenue. Also Ferreira and Otley (2005) in Wadongo & Abdel-kader (2014) clearly point out that variables relating to external environment, strategy, culture, organisational structure, size, technology and ownership structure have an impact on the control system. External environment is a significant contingent factor that includes a degree of environmental unpredictability (George *et al,* 2019) or uncertainty, the degree of competition or hostility exhibited and the environmental dynamism or turbulence faced by the organisation (Wadongo & Abdel-kader, 2014).

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Contingencies include environment (Burns & Stalker, 1961), Organisational size (Child, 1975) and organisational strategy (McAdam, 2019). The organisation fits these characteristics to contingencies, which leads to high performance. The organisation is shaped by the contingencies because it needs to fit them to avoid loss of performance. Therefore, contingency theory in the current study emphasises on how contingent factors such as technology, culture, the size of an organisation and the environment affect the design and functioning of organisations.

Empirical Review

Audretsch (2021) conducted a study that focused on knowledge complexity (taking human resources strategic planning and operational as main components of study) and firm performance in European SME's. The study used survey strategy to collect primary data from 102 European SME's in Belgium, Bulgaria, Denmark, Spain and UK from year 2010 to 2020. The study revealed that human resources, operation acumens contribute mostly on firm performance. It specifically disclosed that managerial skills and innovation from human resource in the firm are important components to leverage the effect of knowledge complexity on firm performance. It is recommended from the study that in order to grow, SME's should consider management skills and competencies drivers, rather than strategy driver.

The study done by Patience (2015) on the effects of health care governance and ownership structure on the performance of hospitals in Ghana. The study had nine hypotheses to test and see whether they have effect on hospital performance. These hypotheses are presence of governing board, board size, board composition, board member profession, board leadership structure, board diversity, frequency of board meeting, hospital ownership structure and interactions of organization with board characteristics. On top of that, the study used stakeholder theory, managerialism theory and resource dependency theory to support the main topic. Using a sample of 132 hospitals and multiple regression models, the study revealed that the hospital with governing board perform better that those without the board. Also, board characteristics and ownership structure are important in explaining the performance of hospitals. The study ended up by recommending that the hospital just like other organizations, should have an independent governing board with majority outsiders' professional members.

Mbembati, (2020) conducted a study on assessment of challenges facing government agencies in Tanzania. Taking Tanzania Public Service College (TPSC) as a case study, total of 100 respondents were used to collect primary data, furthermore an interview from key informants from TPSC were conducted to obtain in depth information. The study revealed that the challenges that are mostly faced by government agencies in Tanzania are lack of infrastructures, shortage of staff and budget deficit. To effectively deliver the service and performance, the government agencies should have strong strategy to build infrastructures and to hire professional staff. Moreover, the government should allocate enough development budget and disburse enough fund to boost the performance of the agencies.

The study by Msenga (2020) examined the factors affecting revenue collection in local government authorities (LGAs) in Tanzania. Specifically, the study focused on determining the influence of good governance attributes such as effective internal audit, audit committee and organizational factors (technology, working environment and staff training) on revenue collection. Using cross section research design, 92 participants were involved to obtain primary data. Moreover, regression model was used to assess the relationship between the governance factors and organization factors with revenue collection performance. The study findings show that, internal audit, technology, working environment and training have a significant and positive influence of revenue collections. The study recommended that, LGAs should create relationship with business representative and stakeholders to enhance revenue scale. Also, there should be more trainings and workshops to staff on government issues and information technology so as to improve the performance of the authorities.

HYPOTHESES DEVELOPMENT
Good governance and Agency's performance
Patience (2015) highlighted that good governance practices in an agency, ensures the ability of organisation to reach its targeted goals. Good governance capacity is explained by Msenga (2020) as the ability of an organisation to adapt and adhere to governance practices such as having independent audit committee, internal audit unit, and ministerial advisory board. The concern of the research here is to what extent the good governance promotes performance in agencies. To assess that, the researcher posits the following hypothesis:

H₁: Good governance capacity (related factors) are positively related to the government agency's performance in generating own source revenues.

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Planning and Agency's performance

The principle of planning and development capacity in this research is derived from the ability to develop and draw on organizational strategic plans, program plans, policies, and proposals (Hall *et al*., 2003). It is believed not only in agencies but even in any organisation that for it to perform well, it has to plan and intend to implement what is planned (Budding & Klink, 2020). Thus, the hypothesis posited here is:

H₂: Planning and development capacity (related factors) are positively related to the government agency's performance in generating own source revenues.

Human resource capacity and Agency's performance

According to Lee & Whitford (2013), human resource capacity refers to ability to organize human capital within the organization through hiring skilled and competent staff, motivating, and give conducive working environment. The success of any organisation including government agencies depends on the competent and skilled people and good environment that will motivate staff to perform well (Audretsch & Belitski, 2021). The research issue is therefore; to what extent human resource capacity increases the level of performance in agencies. To address the issue, the following hypothesis is speculated:

H₃: Human resource capacity (related factors) are positively related to the government agency's performance in generating own source revenues.

Financial capacity and Agency's performance

Financial capacity is concerned with ability of an organisation to develop and deploy the financial capital to make government agencies to perform well (Lee & Whitford, 2013). In that respect, the financial capacity is achieved by having more sources of revenues but also the wise use of the revenue obtained (Flink *et al*, 2020). The issue here is, how the agencies make efforts to have more sources of revenue and how they manage those revenue collected in their operations. Therefore, the proposition here is:

H₄: Financial capacity (related factors) are positively related to the government agency's performance in generating own source revenues.

Infrastructure capacity and Agency's performance

Infrastructure capacity refers to factors that demonstrate the ability of an organization to rely on organizational facilities related to day-to-day operations (Lee & Whitford, 2013). For example, information technology, databases, manuals, policies, procedures, and culture (Hall *et al*., 2003). For these government agencies to perform well, good infrastructures are a paramount thing to consider. Thus, the research is positing the following proposition to assess the issue of infrastructure on the performance of the agencies:

H₅: Infrastructure capacity (related factors) are positively related to the government agency's performance in generating own source revenues.

METHODOLOGY

This study adopts explanatory survey study; the explanatory survey strategy aims at establishing a causal relationship (Bowen *et al*, 2017) between independent variables (agency's capacities) and dependent variables (agency's performance). Moreover, it is used in this study to test the contingency and institutional theory and bring logic expression from the field collected data (De Vaus, 2016). The findings of this study are based on the data collected from different respondents as shown in table 1. The current study uses accounting officers of the agencies, directors responsible for finance and planning, heads of the departments and sections and other officers of the agencies as units of analysis.

The population of this study was the government agencies in Tanzania which are established under the Executive Agency Act No. 9 of 1997 in Tanzania (URT, 1997). The study used judgmental method to select three government agencies from different government agencies in Tanzania. The agencies selected are from three different ministries; whereby Agency for Development & Education Management (ADEM) is under Ministry of Education & Vocation Training, Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa) is under Ministry of Information, Culture, Arts and Sports and

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National Housing and Building Research Agency (NHBRA) is under the Ministry of Land, Housing, and Human Settlement Development. These agencies were selected because of potentials they need to develop through their own sources, this is because it is seen from their MTEFs and financial statements that they collect a relatively low revenues compared to other executive agencies. Moreover, it is the area where researcher had vast of information that was expected to be accessed for the accomplishment of this study. It was believed by the researcher that the area and agencies selected would give reliable results and conclusion on the capacities to generate own source revenue.

The study adopted judgemental sampling technique of which Kumar, (2018) posits that the sample is selected based on the personal judgment or convenience and the probability of any particular member of the population being chosen is unknown. Judgmental sampling was used in order to have respondents who possesses knowledge and experience in operation of the agencies. But also, to have sample that is adequately representing agency officers in giving vast information. Moreover, the technique was used as it is cost-effective, simple and saves time as time for conducting this research was limited.

To determine the sample size, the study based on the theory made by (Maithya *et al*, 2019; Baradyana & Ame, 2005) that generalization of the study on the studied population can be done as long as the sample size is greater than 30 because such sample size tends to have a normal distribution. This study results is from 80 respondents (30 from TaSUBa, 26 from ADEM, and 24 from NHBRA) who most of them are the members of the management team.

Both primary and secondary data were used in this study. Secondary data were collected through documented sources (reports of the CAG to the agencies, MTEF, strategic and business plans) and visiting sites in the internet. In supplement with questionnaires, the secondary data were used to answer the current performance of selected agencies whereby the trend of revenue collections and its sources was observed.

To dig it further, open and closed handed questionnaires were used concurrently. That is cross sectional study whereby data are collected from different individuals at one point in time (Mbelwa, 2015). This primary data collected were used to answer the second objective of this study and to address the regression results.

The analysis of data was supported by descriptive statistics including frequency distribution tables. The study also used multiple regression analysis to assess the effect of independent variables on the dependent variables whereby the government agencies capacity in terms of good governance, planning and development, human resource, financial and infrastructure was regressed against performance in generating own source revenue. The model was mathematically expressed as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e_i$$

Where: Y= Agency's performance; β_0 = Constant; βs= Regression coefficients X_1= Good governance capacity; X_2=Planning and development; X_3=Human resource capacity; X_4=Financial capacity; X_5=Infrastructure capacity and e_i = is the error item

FINDINGS AND DISCUSSION
Respondents demographic Analysis
From the 105 respondents approached by the researcher, 80 agreed to respond to the research questions. A total of 80 questionnaires were dully filled and were used in the analysis. Descriptive analysis indicates that the sample is dominated by educated respondents, which was the aim of the study; where by 98% were respondents holding diploma, and university degree. The aspect of education in this study was considered because the main actors in the selected agencies were expected to be educated people and they were the ones from whom the information about the capacity and performance of the agencies was to be obtained.

Also, out of 80 respondents, 54 (67.5%) were officers of the three agencies with different positions, 23 respondents (28.75%) were head of departments/units/sections, 2 (2.5%) were business support managers from two agencies, and 1 respondent (1.25%) was the Chief Executive from one agency.

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Table 1: Demographic Statistics

	Freq n=80	%
Position of respondents		
CEO/DG	1	1.25
Director of Finance & Planning/ Business Support Manager	2	2.5
Head of departments/sections	23	28.75
Officers of the agencies (Internal auditors, Accountants, ICT officers, HR officers, Marketing officers, Infrastructure officers, Administrating officers, Procurement officers, Engineers, Researchers, Surveyors and Tutors)	54	67.5
Education of respondents		
Certificate	1	1.3
Diploma	9	11.3
Bachelor degree	49	61.3
Postgraduate diploma	5	6.3
Masters	16	20.0

Source: Field data, (2021)

Current performance of government agencies in generating own source revenue

The first objective of this study was to understand the current performance of the government agencies in generation of own source revenues. In supplement with documentary sources, seven statements as summarised in Table 2 on this objective were asked to find out the factors that facilitate the performance of the agency for them to operate commercially and generate more revenue.

Table 2: Responses Distribution on the Agency Performance

	Experiencing low cost		Effectively maximize own source revenues		Revenues collected has been increasing year to year		Efficiently in generating own source revenues		Additional revenue source in past two years		Revenue sources are dormant		Revenue collected is above budgeted amount	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
SD	3	3.8			1	1.3	2	2.5	1	1.3			1	1.3
D	4	5.0	2	2.5	1	1.3	7	8.8	3	3.8	1	1.3	2	2.5
N	14	17.5	6	7.5	6	7.5	26	32.5	8	10.0	5	6.3	6	7.5
A	34	42.5	42	52.5	42	52.5	37	46.3	35	43.8	44	55.0	36	45.0
SA	25	31.3	30	37.5	30	37.5	8	10.0	33	41.3	30	37.5	35	43.8
Total	80	100	80	100	80	100	80	100	80	100	80	100	80	100

Source: Field data, (2021)

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Regarding whether the respondents Agree (A) or Disagree (D) that agency experiencing low cost in own source collection, 73.8% agreed that agency experienced low cost in own source collection, 17% were neutral and only 8.8% disagreed. On whether the agencies are effectively maximized own source revenues, 90% agreed, while 7.5% were neutral, and only 2.5% disagreed. About the increasing of revenues collected year to year, 90% agreed, 7.5% were neutral, and 2.6% disagreed to the statement. With regard to the statement on whether the agencies are efficiently in generating own source revenues, 56.3% of the respondents agreed, 32.5% were neutral and 11.3% disagreed. 85.1% of the respondents agreed that there is additional revenue source in past two years while 10% were neutral, and 5.12% disagreed. Moreover, on the statement that some of revenue sources are dormant, a good number of respondents (92.5%) agreed, the agencies need to activate those sources to maximize their revenue but 6.3% were neutral, and 1.3% disagreed. On the statement that revenue collected are above budgeted amounts, 88.8% agreed, 7.5% were neutral and 3.8% disagreed on the statement. As shown in Table 2, there is a need for the government agencies to improve this capacity as it was found that infrastructures, especially buildings, are not enough at all to enable the agency to perform well in generating revenue. Having infrastructure capacity is supported by Ferreira and Otley (2005) as cited in Wadongo & Abdel-kader (2014), who clearly pointed out that variables like technology and external environment have an impact on the control system and performance of the organization.

Factors influencing the performance in generating own source revenues in the government agencies.
Good governance and agency's performance
On this capacity, the proposed hypothesis was that good governance capacity are positively related to the government agency's performance in generating own source revenues. The results of this hypothesis from the case studies revealed that good governance capacity has insignificant negative relationship with agency performance. This is contributed by the fact that there are no effective good governance practices in terms of ineffective committees, poor policies and procedures as it is revealed in descriptive analysis. The descriptive statistical part of the good governance capacity revealed that government agencies need to improve their internal audit, audit committee and strong internal controls as one of the case studies has no internal auditor for five years now. Also, in all case studies, audit committees do not meet as per public finance act. These results are contrary to what institutional coercive pressures advocate about compliance with governance and accountability in the theoretical part of this study.

Table 3: Descriptive statistics

Factors	Mean	Std. Deviation
Good governance capacity		
Active Board (MAB)	4.05	.794
Active Audit Committee	3.20	1.130
Independent Internal Audit	3.04	1.227
Strong Internal Controls & procedures	3.22	1.136
Planning Capacity		
Strategic plan	3.06	1.011
Business plan	2.99	1.000
Proposal written	3.07	.978
Proposal accepted	2.67	.957
Human resource Capacity		
Enough professionals	3.34	1.136
Effectively perform	3.19	1.181
Staff building capacity	3.08	1.041
Staff motivation	2.85	1.104

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Financial Capacity		
Agency prepares budget	4.45	.634
Collects revenue as forecasted	3.23	.914
Forecasted revenue are realistic	3.04	.854
Loan financing	2.11	1.114
Infrastructure Capacity		
Buildings are enough	2.90	1.001
Equipments are used effectively & efficiently	3.08	.952
Safe working environment	3.24	.903
Strategic environment	3.13	.998

Source: Field data, (2021)

Planning and agency's performance
The results revealed that planning and development capacity related factors have a positive influence on the agency performance in generation of own source revenue. These results support the hypothesis that planning and development capacity has a significant positive relationship with agency capacity. The descriptive statistics as depicted in Table 2 also show that government agencies have capacity in preparing strategic and business plans, and proposals, though some improvement is needed; that is, those plans and proposals should be prepared by skilled and expert staff, also, they should be effectively implemented as some of agencies are not following the strategic and business plans they are preparing.
The results support the study by (Budding & Klink, 2020; Misener & Doherty, 2009) who found that planning and development capacity is important for goal achievement. Also is consistent with Lee & Whitford (2013) who found that planning and development capacity was indirectly impacted by lack of skilled and competent staff. This implies that, if agencies develop strategic and business plans and proposals through its competent and skilled personnel, they can achieve their mission effectively. Hall (2003) maintains that this capacity is the ability to develop and draw organisation programs, proposals and strategic plans for them to achieve their mission. He further argues that planning and development capacity is the biggest factor influencing the achievement of the organisation goals.

Human resource and agency's performance
The proposed hypothesis for this capacity was that there is a positive relationship of human resource capacity to the government agency's performance in generating own source revenues. The results of this hypothesis revealed that human resource capacity has a positive significant relationship with agency's performance and therefore is a good predictor of agency's performance. Moreover, in the descriptive statistics, it was found that there are few professionals in those agencies and also there is no budget for staff training, or if there is a budget, then it is not enough for the training. Also, Table 1 shows that 87.6% of the respondents have bachelor's and master's degree. This implies that a good number of staff are educated but they are not that much competent to efficiently contribute to the agency's performance. This may be covered by building their capacity.

These results are linked with Institutional Theory, particularly the normative pressures of which professionalism and education are advocated; organisations should use competent and highly skilled staff in their operations. It is also supported by Ghouri *et al* (2020) who revealed that management skills and staff competencies are the factors that influence the growth of revenue in an organisation. Also, it is revealed by Pham (2020) posits that human resource capacity is important for goal achievement.

Financial and agency's performance
As regression analysis results show in Table 5, financial capacity is also not a good predictor of the government agency's performance. Financial capacities referred to in this study are preparation of realistic budget, collecting revenue as forecasted, and having loan financing for investment. As shown in Table 2, the selected government agencies prepare budget every year. They also prepare financial statements and submit them to TR and CAG. This is the coercive pressure under institutional theory as specified in the theoretical part of this study. The institutional coercive pressure in this study was to show how these agencies prepare budget just for them to get ceiling and subsidy at the end of the time. But also,

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how they prepare it because the mother ministries and other relevant government authorities need the budget and financial statements for different purposes. Again, there is a need for them to make improvements in some areas like making those budgets realistic and effectively implementing the budget. But they should also make good arrangements to have loan financing for their investments.

Infrastructure and agency's performance
As the regression analysis results show in Table 5, infrastructure capacity is a good predictor of the Government agency's performance. These results support the hypothesis that infrastructure capacity has a significant positive relationship with agency performance. The infrastructure capacities to which this study was referring to are the technology, facilities like building, computers, equipment and network. These resources are crucial in making agencies to perform well. These are contingent structural variables that are associated with agency's capability in generating revenue. The results are supported by Mbembati (2020) who recommended that infrastructures such as building offices and working facilities must be improved in an organization to overcome deficiencies in physical infrastructure such as lack of facilities.

Validity, Reliability Analysis and Hypotheses Testing
Validity and Reliability
Validity addresses the level of data accuracy that represents social phenomena and seeks to describe, or theorise the results (Moeyaert *et al*, 2016). Validity determines whether we are measuring the right thing, what should be measured, and accuracy of measurement (Liang, 2016). To ensure validity, all data collection methods were reviewed and accurately used in such a way that they captured all relevant information for research objectives**.** Also, all errors were rectified before data were analyzed.

Reliability reveals the extent to which results from a study are consistent with data collected, depending on the researcher's analytical ability apart from the field circumstances (Moeyaert *et al*, 2016). In order to ensure reliability of the study, multiple data collection techniques were used in this study. The researcher collected data through survey, but also the annual reports, budget documents and strategic and business plan of the agencies were used. Moreover, Cronbach Alpha was used. Cronbach's Alpha reliability coefficient is required to be greater than or equal to 0.7 but reliability that ranges from 0.5 to 0.7 is also acceptable (Bonett & Wright, 2015; Hair *et al*, 2010). The reliability of all variables was established using Cronbach's Alpha from SPSS 20. The reliability results show that all variables, except financial capacity, ranged from 0.601 to 0.853. The results of reliability statistics are shown in Table 4 below.

Table 4: Reliability Statistics of variables

Variables	Cronbach's Alpha	No of Items	Remarks
Good governance Capacity	.601	4	Reliable
Planning & Development Capacity	.816	6	Reliable
Human Resource Capacity	.853	5	Reliable
Financial Capacity	.534	5	Reliable
Infrastructure Capacity	.781	6	Reliable
Performance (Effectiveness and Efficiency)	.698	7	Reliable

Source: Author computation, (2021)

Regression Model
To examine the relationship between government agencies capacities and performance in generating own source revenues, the regression model was developed in the data analysis section. Five dimensions of capacities namely good governance capacity, planning and development capacity, human resource capacity, financial capacity and infrastructure capacity were regressed by agency's performance in generating own source revenue. The variables coefficient in table 5 below produces the following model equation.
$Y = 3.830 - 0.051X_1 + 0.276X_2 + 0.230X_3 - 0.110X_4 + 0.293X_5 + e_i$

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Where: Y= Agency's performance; X_1= Good governance capacity; X_2= Planning and development capacity; X_3= Human resource capacity; X_4= Financial capacity; X_5= Infrastructure capacity and $e_{i\,=}$ error item

Deduced from coefficients table below, the unstandardized positive B- values indicate that when planning and development capacity, human resource capacity and infrastructure capacity are improved, agency will perform well in generating own source revenue and vice versa. Good governance capacity and financial capacity is negatively influencing the agency's performance in generating own source revenue at a rate depicted by negative B-values. Further observation from coefficient table below, indicate that out of five capacities (related factors), based on standardized B coefficients it is the human resource capacity related factors with B=0.410 positively influence the agency's performance in generating own source revenue followed by infrastructure capacity (B=0.408) and planning and development capacity (B=0.403). To summarize these regression results, hypothesis of planning and development capacity (H_2), human resource capacity (H_3), infrastructure capacity (H_5) were accepted. These results are in line with that of Audretsch & Belitski, (2021) and Lee & Whitford (2013) who exposed that human resource, infrastructure and planning have positive and significancy influence on organization performance. On the opposite, the other two variables namely good governance capacity (H_1) and financial capacity (H_4) were rejected. These results are contrary to the study done by Patience (2015) and Flink & Molina (2020) who posit that on improving the performance of public organizations, financial resources and governance resources should be well considered.

Table 5: Variables Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	3.830	.394		9.732	.000
	Good governance capacity	-.051	.094	-.075	-.537	.593
	Planning and Development capacity	.276	.120	.403	2.311	.024
	Human resource capacity	.230	.095	.410	2.418	.018
	Financial capacity	-.110	.134	-.116	-.822	.414
	Infrastructure capacity	.293	.108	.408	2.721	.008

a. Dependent Variable: Performance

Source: Author computation, (2021)

CONCLUSION AND RECOMMENDATIONS
Conclusion
The main objective of this study was to investigate the relationship between the government agencies' capacity and performance in generating revenue. More specifically, the focus of the study was to assess the current performance of government agencies in collecting own source revenue and to identify the capacities related factors on performance of government agencies in generating internal revenue.
The first objective, which was to assess the current performance of government agencies in generating own source revenue, the research realizes that the agencies are increasing revenue collected figures year to year though in low percentage, they also added the source of revenue in past two years, and they are effectively in generating revenue. Moreover, the findings shows that the agencies are not efficiently enough in collecting revenue, the percent on this is not good, therefore, the agencies need to improve. Also, there are other sources of revenue which are dormant such as laboratory material test fee at NHBRA and consultancy fee at TaSUBa.

The second objective was to identify the capacities related factors on the performance of government agencies in collecting internal revenue. On this objective, five hypothesis were developed, institutional theory and contingency theory was used to explore the factors influencing the performance of agencies in generating own source revenue. The descriptive and regression results shows that the government agencies do not concentrate much on constructing good

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strategic plans but also even the available business plans are not well implemented. Furthermore, despite preparing budget each year, the forecasted revenue figures were found not to be realistic. Moreover, the study reveals that the agencies have MAB but they are not good at having audit committee and internal audit unit at the place. It was also found that staff are not motivated and trained in their area of specialization for the sake of agency's performance.

Recommendations

More sources of revenue should be established by the agency. For example, the study recommends that the management of TaSUBa and ADEM should establish new sources depending on their nature of operation, like having monthly performance in arts whereby, if well-advertised, entrance fee will be high. Also, they can open branches in up country areas in other regions even by renting one house at the first stage. They can also introduce new courses that combine arts and business courses, organize workshops for cultural officers quarterly in a year, increase project write up speed and writing and publishing books. NHBRA may budget well their revenue to build shops, billboards, office, and telecommunication towers for rent, but also conduct more research and implement the findings.

Moreover, the agencies should restructure themselves to accommodate the own source revenue creation and coordination unit/office to ensure that creative revenue generation initiatives are made available and effectively implemented. Also, they should consider seriously the issue of motivation to staff and building capacity for them in order to bring positive results to the agency.

Financial, human resource and infrastructure should be used in assessing the performance of the agency. Furthermore, studies on the capacity of government agencies should be conducted every time to assess their performance and operation.

It is recommended by the researcher that the central government should minimize intervention to the agencies as they have autonomy in collecting revenue and spending as per their establishment order. Again, agencies should put themselves in a competitive position. They should publicize and advertise themselves for the public to know them and what they do. Through this, with time, they will increase customers and hence achieve their plans.

Lastly but not least, the researcher recommends that there must be good and complex long-term plans, which, if implemented well, will help them to move from where they are.

Implications of Results

The conceptual framework of this study shows that good governance capacity, human resource capacity, planning and development capacity are related factors which positively influence the agencies performance in generation of own source revenue. While the results of overall mean score are almost lower than 3 for all independent variables which means they had reasonably but not greater influence on performance in generation of own source revenue. This implies that the study findings will contribute knowledge to the administrative actors and also policy and regulation makers such as parliament of Tanzania, the office the CAG and ministry for finance to form policies on the five dimensions of capacity that will enable government agencies to improve and grow.

Moreover, the study had implication on the institutional theory, for example, the findings indicate that coercive pressures (specifically on budget guidelines and governance issues), regulative pressure (specifically on human resource polices) and normative (having competent personnel) are capacities related factors on performance of government agencies in collecting internal revenue. Thus, if budget guidelines, human resource policies and professional bodies' by-laws become outdated, they lose the capacity to influence the performance in organization.

Also, the study implies the contribution of contingency theory by recognizing and proving the presence of contingency related factors such as competition, organizational strategy and business networking that influence the performance of government agencies in collecting internal revenue.

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