Enhancing Domestic Resource Mobilization Through Non-Tax Revenues: Impact Under the Fifth Phase Government Directive.

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Abstract

This paper explores the impact of the fifth phase government directive on enhancing domestic resources mobilization (DRM) through non-tax revenues, focusing on public Institutions and statutory corporations (PISCs) in Tanzania. In light of ongoing challenges faced by developing countries in increasing domestic revenue and the significance of sustainable financial systems endorsed by the United Nations Sustainable Development Goals (SDG's), this study addresses a notable gap in the literature regarding the directive's effects on non-tax revenue in Tanzania. Employing a qualitative case study approach, the research examines two Public Institutions and two Statutory Corporations, utilizing semi-structured interviews to the selected key informants and document reviews to gather data. The findings reveal that the directive has led to increased tax and non-tax revenue remittances, improved financial stability and enhanced service delivery, while highlighting variations in institutional responses. However, challenges persist, including inconsistencies in non-tax revenue collection and underperformance among certain PISCs. Ultimately, the study underscores the importance of developing clear frameworks for non-tax revenue generation and improving institutional capacities to fulfil government's resource mobilization objectives, thus contributing to broader economic resilience and sustainable development in Tanzania.

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1. Introduction

One of the key challenges facing many developing countries especially in the global south is the failure to raise more and sufficient domestic revenue which are critically needed to finance vital development projects and programmes without depending to external development assistance. Consequently, efforts geared towards enhancing domestic resource mobilization (DRM) has consistently emerged as a leading priority within the global development agenda (UNDP 2020; OECD 2018; IMF 2021; Forstater,2018; Besley and Person, 2014; Mawejje,2019). Domestic resources are increasingly recognized for its predictability and sustainability, allowing for better alignment with national priorities. As such, enhancing DRM is viewed as a pathway to achieving greater economic resilience, fiscal autonomy and sustainable development. This significance is underscored within the framework of the United Nations' Sustainable Development Goals (SDGs), which emphasize the necessity of robust financial systems capable of supporting long-term growth while minimizing reliance on external debt.

The Africa continent has actively engaged in formulating policies and strategies aimed at enhancing DRM. Notable examples include Senegal, Rwanda and Botswana, which have made significant strides in increasing both tax and non-tax revenues (Njau, 2023). Tanzania, like many other developing countries in Sub-Sahara Africa (SSA) nations, has aligned its national priorities, particularly the enhancement of DRM, with SDG 17, which underscores the importance of partnerships for achieving sustainable development.

Despite the significance of DRM, many developing countries in the Global South continue to confront substantial obstacles in mobilizing domestic resources. These challenges include ineffective tax and non-tax administration system, a large informal labour market, limited financial inclusion, and a pervasive lack of public trust in government institutions. Furthermore, the global financial system and strategies employed by multinational corporations to avoid taxes often undermine local resource mobilization efforts, contributing to the erosion of potential tax and non-tax bases and the exacerbating inequity.

While existing studies largely address the general enhancement of DRM, there remains a significant gap in the literature concerning the impact of the fifth phase government directive on non-tax revenues within public institutions and statutory corporations in Tanzania. This paper aims to fill this gap by investigating the effects of the fifth phase government directive on non-tax revenues for selected public institutions and statutory corporation (PISCs) in Tanzania. It seeks to answer three pivotal research questions:

1. What are the impacts of the Government Directive on the PISCs?
2. How are the PISCs adapting to the Directive?
3. How sustainable is the Government Directive?

Through this analysis, the paper aspires to contribute to ongoing discourse on enhancing DRM and to illuminate the implications of the fifth phase government directive for public institutions and statutory corporations in Tanzania.

2. Literature Review on Non-Tax Revenue and Domestic Resource Mobilization

2.1 Domestic Resource Mobilization

Domestic Resource Mobilization (DRM) refers to a country's ability to generate and allocate its own resources, often through domestic taxation, non-tax revenue, and other financial resources. Non-tax revenue is a component of DRM, which plays a critical role in funding government expenditure without increasing tax rates. While tax revenues remain central to fiscal policy, non-tax revenues are becoming increasingly important, especially in developing countries where tax systems may be underdeveloped, inefficient, or less comprehensive. This literature review explores the role of non-tax revenue in DRM, focusing on its significance, types, challenges and the relationship between non-tax revenue and economic development.

2.2 Non-Tax Revenue

Non-Tax Revenue refers to the income generated by the government from sources other than taxes. This can include fees, fines, dividends, rents, royalties, and other forms of income. Non-tax revenues are significant in developing economies where tax systems may be less effective or comprehensive. They can supplement traditional tax sources and serve as a more stable income source in some cases. (Osoro,2010)

The classification of non-tax revenues varies across different countries. In Tanzania, for example, it includes more than thirteen sources (Njau, 2024). These are:

- User Fees
- Fines and Penalties
- Dividends
- 15 Per cent Contribution
- Royalties and Rent
- Grants and Aid
- Property rating
- Tourism Collection
- Administrative services at the embassies
- Tuition fees and Consultancy
- Police services to various institutions
- Rental
- Proceeds from the sales of government

2.3 Importance of Non-Tax Revenue in Domestic Resource Mobilization

A study by Zhang & Huang (2019) reiterates that non-tax revenue is critical to DRM for various reasons:

- Revenue Diversification
- Fiscal Sustainability
- Promoting Equity
- Enhancing Fiscal Autonomy

2.4 Challenges in Mobilizing Non-Tax Revenue

Despite its importance, non-tax revenue mobilization faces several challenges including:

- Inadequate Infrastructure
- Public Trust and Compliance
- Informal Economy
- Political and Institutional Constraints

2.5 Empirical Evidence on the Role of Non-Tax Revenue in DRM

Studies examining the ways in which governments in various countries could increase DRM have highlighted a range of factors that influence increased DRM. One such study by the W

World Bank (2023) focused on DRM that revealed the relationship between non-tax revenue and DRM. The findings can be summarized as follows:

- Positive Impact on Fiscal Stability
- Mixed Results in Developing Countries
- Case Study of Resource-Rich Countries

2.6 Policy Options for Strengthening Non-Tax Revenue Mobilization

UNECA (2019) observes that given the importance of non-tax revenue in DRM, various policy measures can enhance its effectiveness including:

- Strengthening Revenue Administration
- Transparency and Accountability
- Incentivizing Compliance
- Expanding the tax Base and Reducing Informality

3.Methodology

This study employed a qualitative research design to explore the impact of the fifth phase government directive aimed at boosting domestic resource mobilization with a particular focus on non-tax revenues from public institutions and statutory corporations (PISCs) in Tanzania. The study specifically investigates how the directive affects revenue generation efforts and operational efficiency within these entities. The research design was chosen for its capacity to provide rich, in-depth insights into the experiences and perceptions of key stakeholders involved in these organizations.

Case Study Approach

A case study approach was adopted, which allowed for an in-depth, contextual exploration of the phenomenon within a real-world setting. The case study approach is particularly effective when exploring complex phenomena, such as the implementation of government policies, within specific institutional environments. In this study, two public institutions and two statutory corporations located in Dar es Salaam city were selected as study sites. These institutions were purposively selected based on their relevance to the study's objectives and their engagement with the government's resource mobilization directive. The selected institutions were:

- **Public Institutions**: Ardhi University (a service-oriented educational institution) and Muhimbili National Hospital (a leading public health service provider).
- **Statutory Corporations:** Tanzania Trade Development Authority (a business-oriented institution aimed at facilitating trade development) and Tanzania Building Agency (a corporation focused on infrastructure and building construction).

Data Collection Methods

To capture diverse perspectives and gather a comprehensive understanding of the impact of the fifth phase government directive, the study utilized two primary data collection methods: semi-structured key informant interviews and documents reviews.

1. **Key Informant Interviews:** Semi-structured interviews were conducted with a range of key informants across the selected organizations. These individuals were purposively selected for their roles in decision-making processes related to domestic resource mobilization, financial management, or implementation of the government directive.

The key informants included senior administrators, financial management officers, and department heads within the institutions, who were able to provide first-hand insights into the impact of the directive.

The semi-structured interview format allowed for flexibility in probing deeper into issues raised by participants while maintaining a focus on specific research questions. A set of open-ended questions guided the interviews, covering topics such as:

- The perceived challenges and opportunities in implementing the directive.
- The institutional strategies for enhancing non-tax revenue generation.
- The effect of the directive on the overall financial sustainability of the institutions.
- The institutional capacity to adapt to the government directive.

Interviews were audio-recorded with participants consent, transcribed verbatim, and later coded for thematic analysis.

2. **Document Reviews:** In addition to interviews, a comprehensive review of institutional documents was conducted to triangulate the findings from the interviews and provide additional context. Relevant documents included:
    - Annual Financial Statements and Budgetary documents from each of the institutions.
    - Internal policy, Strategic Plan documents related to revenue generation and financial management.
    - Government directives, circulars, and policy briefs related to the fifth-phase government's resource mobilization agenda.

    The document review allowed for the examination of the formal strategies, goals, and policies implemented by the institutions to boost resource mobilization and their alignment with national objectives.

3. **Data Analysis**

The data collected from both the semi-structured interviews to the key informants and document reviews were analyzed thematically. Thematic analysis was chosen due to its flexibility in identifying and analyzing patterns or themes within qualitative data. The steps involved in the data analysis process included:

1. **Familiarization with the Data:** The first step involved reading through the interview transcripts and relevant documents to familiarize the researcher with the content.
2. **Coding:** Relevant sections of text were coded manually. The coding process involved identifying key phrases, ideas, and concepts related to the research questions. Codes were grouped into broader categories based on similarities in meaning.
3. **Theme Development:** The categories were examined and refined to form themes that reflected the core aspects of the study, such as challenges, strategies, impacts, and institutional responses to the government directive.
4. **Interpretation:** The final step involved interpreting the themes within the context of the research objectives and theoretical framework. This allowed for a nuanced understanding of how the directive has influenced domestic resource mobilization efforts within the selected public institutions and statutory corporations.

Ethical Considerations

Ethical approval for the study was obtained from the relevant institutional review board. Informed consent was obtained from all interview participants, ensuring they were aware of the study's purpose, their voluntary participation, and the confidentiality of their responses. Furthermore, care was taken to protect the privacy of institutions by anonymizing sensitive information in the findings.

Limitations

While the study provides valuable insights into the impact of the government directive, it is important to note that the findings are based on a small sample of institutions in Dar es Salaam. As such, the results may not be fully generalizable to all PISCs across Tanzania. Additionally, the reliance on self-reported data from key informants may introduce potential biases, although triangulation with document reviews was used to mitigate this limitation.

Results and Discussions

Enhancing domestic resource mobilization through non-tax revenues significant impacts Public Institutions and Statutory Corporations (PISCs), affecting their financial stability, policy implementation and overall service delivery. Non-tax revenues are government revenue sources that do not involve the collection of taxes. These comprise of fees, charges for public service, fines, licenses and income from statutory corporations (state-owned enterprises) represents a critical source of income for governments. Some of the key impacts of enhancing non-tax revenues to the PISCs were identified;

Table No. 1: Domestic Revenue Collection Trend (2013/14 - 2019/20) Million Shillings

	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Likely outurn	2019/20 Budget
Total domestic revenue (including LGAs own source)	**11,537,523**	**10,957,765**	**14,139,230**	**16,639,933**	**17,944,887**	**20,894,578**	**19,114,209**	**23,045,337**
A. Tax revenue	**10,395,440**	**9,908,996**	**12,525,378**	**14,126,590**	**15,191,421**	**18,000,219**	**16,219,851**	**19,100,933**
1. Import duty	852,199	748,961	880,296	998,164	1,109,205	1,204,090	1,182,653	1,342,611
2. Excise duty	1,908,857	1,742,721	2,144,395	2,106,442	2,199,900	2,541,287	2,423,792	2,840,525
3. Value added tax	2,590,291	2,488,066	2,992,835	3,912,674	4,425,968	5,463,990	4,927,037	5,947,525
4. Income tax	3,656,506	3,716,685	4,594,971	5,117,862	5,157,106	6,540,038	5,447,204	6,399,526
5. Other taxes	1,387,587	1,212,563	1,912,880	1,991,449	2,299,242	2,250,814	2,239,166	2,570,746
B. Non-tax revenue	**869,936**	**1,048,769**	**1,613,852**	**2,513,343**	**2,753,466**	**2,894,358**	**2,894,358**	**3,944,405**
1. Parastatal dividends and contributions	110,014	161,234	388,551	893,935	803,502	597,770	597,770	947,047
2. Ministries and regions	444,694	527,451	799,449	1,107,690	1,408,464	1,561,000	1,561,000	2,231,874
3. LGAs own source	315,228	360,084	425,852	511,718	541,499	735,589	735,589	765,483

Source: Ministry of Finance and Planning

1. Increased tax revenue remittances to the treasury consolidated fund.

The study found that tax revenue collections from the PISCs has shown a significant increase immediate after president Magufuli regime assumed power and later issued the ultimatum directive. The tax revenue grew from TZS 9.9 trillion in 2014/2015 to TZS 19.1 trillion in 2019/2020. This growth can be attributed to several factors, including compliance of PISCs to the directive and fearing of being sacked of their board of directors and their chief executive officers if the fail to comply. Furthermore, improved non-tax administration system, domestic revenue mobilization policy reforms, and increased compliance rates.

2. Increased non-tax revenue remittance to the Treasury Consolidated Fund

The study found that non-tax revenues, including fees, fines, royalties from the extractive industry has increased with upward trend since the issuance of the directive. The total non-tax revenue increased from TZS1.0 trillion in 2014/2015 to TZS 3.1 trillion in 2019/2020. This growth was driven by enhanced collection mechanisms and better management of the PISCs.

3. Mixed results
    - Some institutions especially the business oriented statutory corporations experience improved revenue mobilization
    - Other institutions that are public service delivery oriented, struggles to meet the targets, sometimes even dipping into limited funds to comply with the directive
    - Led to challenges in the performance of some public institutions
4. bb

On the other hand, some of the key impacts of the fifth phase government directive to the government includes:

1. Increased tax revenue mobilization has resulted into improved financial independence.

The study found out that the PISCs have historically been heavily rely on tax revenues. However, an enhancement of non-tax revenues reduces this dependency, fostering greater more financial resilience. This diversification of income sources allows governments to maintain service delivery even during periods of economic downturn or periods of tax revenues fluctuations. Moreover, a steady increase in non-tax revenues help alleviate fiscal pressure on governments, enabling them to fund public services, infrastructure and development programmes without heavily relying on borrowing or tax hikes. The steady increase in non-tax revenues alleviates fiscal pressure, contributing to overall financial stability.

2. Increased non-tax revenues results into enhanced service delivery

Increased non-tax revenues play a crucial role in sustaining and enhancing essential public services such as education, healthcare, and public safety. These services often face funding shortages when tax revenue alone is insufficient. The study indicates that increased non-tax revenues allows government to more effectively allocate resources to essential services, thereby ensuring their sustainability use of non-tax revenues to invest in projects that generate long-term benefits for society such as infrastructure improvements or technological advancements in service delivery. Moreover, fees and charges for example road tolls and service charges allow for a more equitable distribution of costs. Those who directly benefit from certain services can contribute more towards their provision, thus reducing the strain on general tax payers.

Despite the growth in non-tax revenue, several challenges persist. The lack of a standardized framework for collecting non-tax revenue has led to inconsistencies and inefficiencies. Furthermore, the underperformance of PISCs so far remains a concern, as they contribute significantly to non-tax revenue.

3. Increased non-tax revenues results into enhanced efficiency and accountability

By increased revenues through government directive, PISCs became more accountable to the users of their services. The need to meet revenue targets can create incentives to improve efficiency and effectiveness in service delivery. Moreover, the increased revenues when managed properly, they can reduce the chances of corruption by creating clear, structured mechanisms for revenue collection.

4. Increased revenue collection leads to economic development and growth

Increased revenues led to encouragement of private sector participation and government can invest in technology and innovation to improve public sector services.

5. Increased fiscal flexibility due to ability to respond to crises.
6. Improved public trust due to increased revenues which are being used to improve service delivery.
7. Public Debt

The study revealed that domestic borrowing has become a significant source of public financing especially increased infrastructure, railway transport and energy sector projects. Domestic debt increased from TZS......in ....to TZS....in..... The government has adopted measures to tap into the local capital market, issuing government bonds and treasury bills to finance development projects.

5. Conclusion and Recommendation

This study explored the impact of the fifth-phase government directive on enhancing domestic resource mobilization (DRM) through non-tax revenues, focusing on public institutions and statutory corporations (PISCs) in Tanzania. The findings demonstrate that the directive has significantly influenced the financial stability of the government and some of the institutions, increased non-tax revenue remittances, and enhanced service delivery across various sectors. The directive has contributed to greater fiscal autonomy by diversifying revenue sources and reducing reliance on external borrowing thus fostering improved financial resilience.

Key outcomes include a noticeable increase in tax and non-tax revenues, with the total non tax revenue growing from TZS 1.0 trillion in 2014/2015 to TZS 3.1 trillion in 2019/2020. This growth was driven by better collection mechanisms, improved management systems, and enhanced compliance with government regulations. The study also highlighted the varying institutional responses, with some PISCs, particularly those with a business-oriented mandate, successfully improving their revenue mobilization, while others, especially service delivery institutions, faced challenges in meeting targets.

Despite these positive developments, several challenges remain, such as inconsistencies in non-tax revenues collection and underperformance in certain PISCs. The absence of a standardized framework for non-tax revenue generation and management has also contributed to inefficiencies. Moving forward, it is crucial to establish clear, uniform frameworks for non-tax revenue collection and to enhance institutional capacities to sustain these improvements.

In conclusion, the directive has, in the short-run, proven beneficial in enhancing DRM. However, in the long-run success, it is essential to address the institutional challenges and further refine the mechanisms for non-tax revenue collection. By doing so, Tanzania can achieve greater economic resilience, enhanced public service delivery, and sustained development in line with the global development agenda.

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