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Scaling Up Domestic Resource Mobilization Via Non-Tax Revenues: Is The Government Directive Sustainable?

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Abstract: The paper critiques Tanzania's fifth phase government's directive under then President John Pombe Magufuli aimed at boosting domestic resource mobilization through non-tax revenues. Using a descriptive qualitative method approach, it examines the directive's impact on key institutions contributing to the Treasury Consolidated Fund. Analysis of data from various sources, including government reports and face-to-face interviews with key officials from the selected public institutions and statutory corporations, reveals mixed results: while some institutions improved revenue mobilization due to better governance and technology, others struggled, even dipping into limited funds to comply with the government directive; in turn, this lead to undermine the performance of some of the statutory institutions in meeting their obligations. The study suggests that sustainable non-tax revenue strategies require institutionalized policies aligned with enhanced institutional capacities. It highlights the importance of efficient use of resources for socio-economic development. The paper underlines the ongoing reforms under the Office of the Treasury Registrar to transform the office into a Public Investment Management Authority, aiming at improving the institutionalization of non-tax revenues, boosting the performance effectiveness and non-tax revenue collection. It calls for long-term, standardized approaches to non-tax revenue mobilization for sustainable development. It cautions against the adoption of ad hoc measures that may adversely affect the performance of public institutions. This study is significant to the scholarship on governance and resource mobilization and cautions leaders and policymakers about the consequences of their decisions.

Keywords: *domestic resource mobilization; government directive; non-tax revenue; public institutions; statutory corporations*

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INTRODUCTION

The efforts to boost domestic resource mobilization (DRM) for enhanced socio-economic development have been a top priority in the global sustainable development agenda for the past two decades (Bhushan, 2013; Cyril, 2018; Junquera-Varela et al., 2017; Runde & Savoy, 2016; van den Boogaard et al., 2018). In 2002 and 2015, the United Nations endorsed the Millennium Development Goals (MDGs) and the Sustainable Development Goals (SDGs), respectively. Both resolutions emphasize the importance of enhancing domestic resource mobilization and the effective and efficient use of such resources. (Bolch et al., 2017; Mohanty & Patra, 2016; United Nations, 2015). The much-needed resources for financing development include tax and non-tax revenues as stipulated in SGDs number seventeen (Bolch et al., 2017; United Nations, 2015). It is widely observed that there is much unleashing potential contribution of domestic revenue mobilization that is yet to reach its optimal point (Oppel et al., 2022). Moreover, adequate mobilization of DRM enables improved fiscal autonomy and predictability of those resources for the provision of various public goods and services to reduce poverty and enhance development goals (Amo-Yartey et al., 2019; Chami et al., 2022; Chongela et al., 2022; Dama, 2021; Hujo, 2020).

The persistent challenges facing most developing countries, especially those in Sub-Sahara Africa (SSA), include the inability to raise adequate domestic resources needed to fund development projects and programs to meet both the national and the international agenda, including the SDGs targets by the year 2030 without depending much on the external development assistance (Besley & Persson, 2014; Forstater, 2018; Golhasani & Hosseinirad, 2016; Mawejje, 2019). As a result, these scholars have noted that scaling up domestic revenues has become a top priority in the development discourse (Besley & Persson, 2014; Forstater, 2018; Mawejje, 2019; Nsubuga Mayanja, 2020; Nteziryayo, 2019) lack of sufficient domestic resources mobilization especially in the Global South, has resulted into reduction of funding for executing important development projects and programs leading to adverse impacts on the quality and quantity of public services delivery and overall socio-economic growth and development (Junquera-Varela et al., 2017).

In turn, among other things, this challenges the aspiration of achieving sustainable development goals by 2030 (IMF & WBG, 2016; Junquera-Varela et al., 2017; Madinah, 2024; Mansur, 2015). In view of this, scaling up domestic resource mobilization is no longer an option but rather one of the most significant contemporary policy measures that have attracted hot debates among national, regional as well as global policy decision-makers and scholars alike (Cyril, 2018; Isak, 2018; Junquera-Varela et al., 2017; Morrissey, 2015; Ndiaye, 2017; Njau et al., 2023; Runde & Savoy, 2016). Thus, DRM is not only essential for low-income and transitional economies to sustainably Hickle (2020) finance their development agenda but also has received increasing attention in recent years (Balima et al., 2020).

In line with the elaboration theory (Simsek, 2013), reforms or changes are more effective if they are done gradually and informed by an adequate appreciation of the context. Identifying and learning from the key challenges undermining non-tax revenue mobilization in any initiative to boost non-tax revenue is a critical consideration. That is, an adequate understanding of the context must inform the change before changes are made gradually. In Tanzania, a system of non-tax revenue collection was formalized after the establishment of the Treasury Registrar (Powers and Functions) Act Chapter 370 of 1959, as amended from time to time. It gave the Treasury Registrar the ability to manage and monitor public institutions and statutory corporations to ensure non-tax revenues are collected and remitted to the Treasury Consolidated Fund. Before the Government Directive, which was introduced in 2019, the performance of non-tax revenues from the PISCs was not instrumental since there was not much emphasis placed on those who didn't remit after due dates. On the other hand, no serious follow-ups were made, creating a kind of laissez-faire situation since no one was held responsible or accountable for failing to remit on time or failure to remit a significant amount commensurate with their revenue and overall performance.

When the late President Magufuli came into power, his regime found out that there was a big weakness in the area of resource mobilization regarding tax and non-tax revenue collections from the PISCs. It forced him to intervene with Big Bang! By issuing a Presidential Directive that requested PISCs to remit the non-tax revenues to the consolidated fund within sixty days from the date of the issue, This decision was not based on an in-depth analysis and understanding of the PISCs' context using a gradual or incremental approach. Also, no study was conducted to establish whether or not the PISCs were in a financial position to pay more or what the implications would be on their performance. The system of non-tax revenue was imposed from the top, and so the changes were not based on the elaboration ideas.

Studies have been conducted concerning fiscal discipline in Sub-Saharan Africa. These studies have focused on reducing the debt burden and raising domestic revenues. However, these countries, in a bid to raise revenue, have shown divergent experiences. For instance, the experience of some countries in sub-Saharan Africa, like Senegal, Rwanda, and Botswana, to mention but a few, show that the initiatives taken have responded positively in mobilizing domestic resources by initiating robust projects and programs geared towards enhancing DRM in their respective country. In Senegal, some of the policy measures taken by the government include the implementation of a Country Partnership Framework (CPF) guided by the second Priority Action Plan. CPF is intended to build capacity, boost competitiveness, and create jobs through private sector-led growth.

Nonetheless, Senegal experienced challenges in terms of mobilizing domestic resources (Niang & Mbaye, 2020) because there was a narrow tax base, sizeable informal sector, limited revenue collection coupled with increased tax expenditures as well as poor governance (Niang & Mbaye, 2020). Rwanda has made considerable progress in DRM by improving tax and non-tax systems. Tax revenue increased from 10 percent to 16 percent of GDP from year 2000 to 2016 respectively (USAID, 2016, 2019) due to improvements in the DRM administration and policy reform. Rwanda's success story was built on strong political will and commitment to ensuring that revenue is collected and spent according to budget and practicing transparency and accountability at all levels of governance. Monitoring of DRM projects was enhanced through improved monitoring, evaluation, and learning systems while ensuring strong economic and institutional foundations. Botswana, as revealed by the IMF (2017) country report, recorded 24.9 percent of the tax to GDP ratio.

On the other hand, the government of Botswana is concerned with fiscal sustainability, which calls for reforms to improve DRM; this was done in collaboration with the Fund (IMF, 2017). The experiences drawn from the highlighted countries show the significance of the legal and institutional framework, the understanding of the context, the support of the country's initiatives, and the political commitment of leaders. Also, the evidence from the countries seems to suggest that DRM initiatives can be sustainably implemented and have progress impacts. Notably, none of these countries used an approach similar to that of the Magufuli government to boost DRM.

In November 2019, the Government of the United Republic of Tanzania issued a directive, popularly known in Kiswahili as *Maelekezo ya Serikali*, that was translated into a Treasury Circular Letter directing the PISCs to remit contributions and dividends to the Treasury consolidated fund. The directive issued by the late President Magufuli at the end of November 2019 gave a two-month ultimatum to all 187 PISCs to remit dividends and revenue shares to the Treasury Consolidated Fund. Among other things, the directive spelled out the consequences of failure to comply with the directive, which would lead to the dissolution of the board of directors and the firing of the executive officers. The government's decision to focus on non-tax revenues in the context of Tanzania was intended to tap the potential of non-tax revenue sources that had not been fully tapped. So far, it is not known how this policy or the government directive impacted the overall performance of PISCs, including the fulfillment of their obligations or whether or not the directive is sustainable. Also, scanty literature exists on the potential of NTR in terms of complementing tax revenues for financing the projects and programs in the country that aspire to meet the SDGs by 2030.

Therefore, this paper aims to answer the question of whether or not the directive imposed by the government on non-tax revenues is sustainable and what the impact of the directive is on public institutions and statutory corporations (PISCs). To meet the paper’s objective, specific questions explored are:

a) What are the sources of non-tax revenues and their potential for social economic development?
b) What was the essence and impact of the government directive on non-tax revenues for the PISCs?
c) What are the implications of the findings on the existing policies on domestic resource mobilization? And how sustainable is the directive?

In order to respond to the above questions, the paper looks at the operations and overall performance of public institutions and statutory corporations so as to understand the implications the 2019 Presidential directive might have on their performance by analyzing the governance, institutional, human capital, and ICT technology changes made. These four attributes are the key drivers that have a direct relationship with non-tax revenues (Nnandozie et al., 2017; Oyinlola et al., 2020). Selected public institutions are the Ardhi University (ARU) and the Muhimbili National Hospital (MNH). Both are service-oriented institutions. The selected statutory corporations are the Tanzania Trade Development (TanTrade) and the Tanzania Building Agency (TBA). These are business-oriented statutory corporations. In carrying out the analysis, the existing categories or sources of non-tax revenues that contribute to scaling up domestic resources were investigated. The overall performance and sustainability of the public institutions and statutory corporations were reflected upon, following compliance with the government directive that require them to remit a proportion of their revenues to the Treasury.

Governments have used various global options to raise domestic revenues, including savings and investments generated by households, domestic firms, and governments. Further, a study by these authors carried out in five countries in sub-Saharan Africa provides both justifications and framework for policy attention on DRM through mobilization of savings and targeted investments, including the informal sector and microfinancing through the financial sector deepening as well as institutional development, reforms in macroeconomic policy, measures to constrain and repatriate flight capital; legal and regulatory reform, mobilization of remittances and diaspora resources as well as resource rents as key drivers to DRM enhancement.

On account of the reviewed literature, scaling up domestic resource mobilization, particularly non-tax revenues, requires good governance, strong institutions, skilled human resources and reliable information, good communication, and appropriate technological support as possible influencing factors enhancing domestic resource mobilization (Nnandozie et al., 2017; Tamarappoo, 2019). Such measures also require PISCs to observe and implement policies and strategies to enhance DRM while abiding by the laws, regulations, and institutional structures. The directive requires PISCs to exercise more accountability and transparency and ensure the participation of all stakeholders in decision-making on DRM. Further, such a step requires technological advancement, that is, ICT and enhanced research and development coupled with capacity building of staff engaged in DRM. Figure 1 below sums up the conceptual attributes of each factor and how they are linked to increased non-tax revenues.

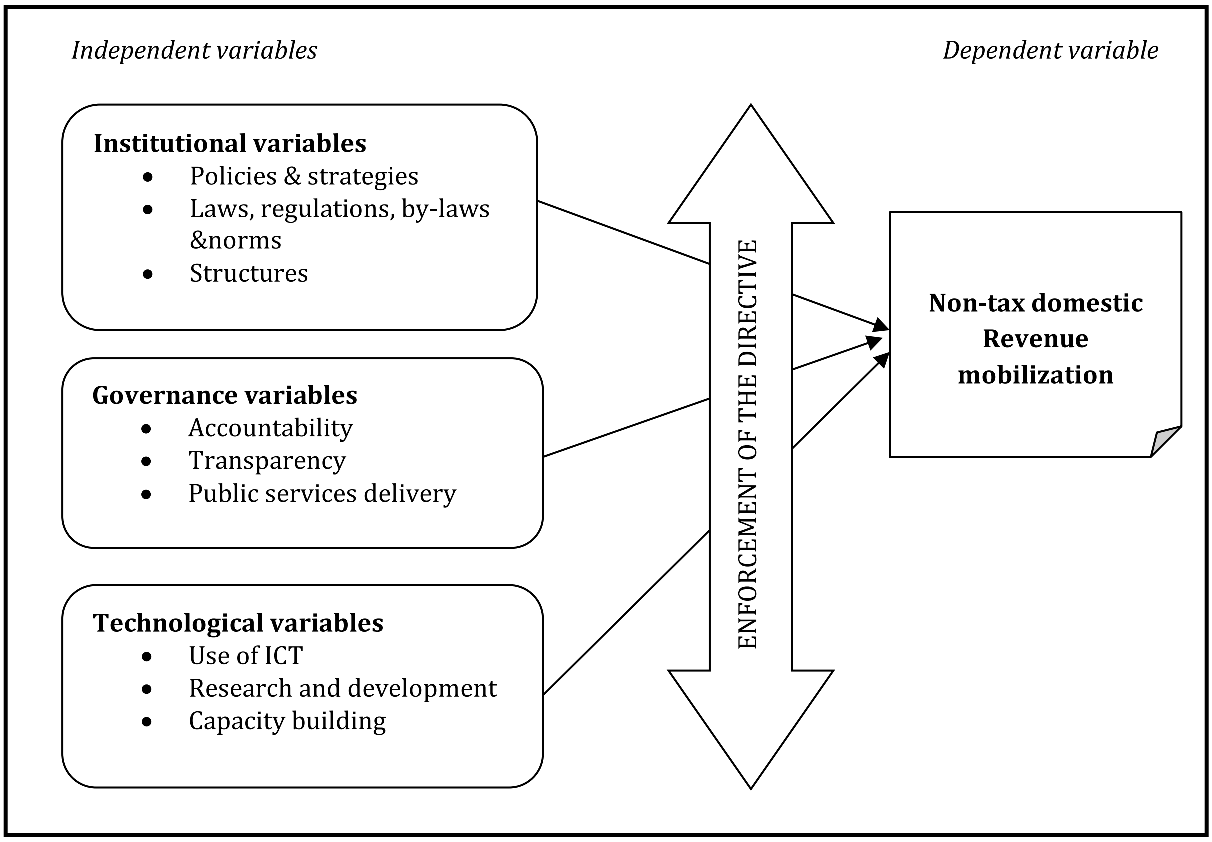

Figure 1. Factors Affecting Non-Tax Revenues
Source: Researcher Own Construct, 2023

Figure 1 illustrates the logic and narrative behind the conceptual framework. Several factors influence scaling up the non-tax revenues through the manner and extent to which non-tax revenues affect public institutions and statutory corporations. The non-tax revenues are dependent on factors that relate to but are not limited to governance, institutional, human capital, and ICT. These variables are interconnected and directly affect the non-tax revenue collection. As the variables improved, the NTR also enhanced, *ceteris paribus*.

Over the last two decades, non-tax revenues seem to have played an important role in enhancing domestic resource mobilization (Zhang & Huang, 2019). However, developing countries, especially those in SSA, have concentrated more on the mobilization of DRM on tax revenues than on non-tax revenues. It was not until 2015 that the United Nations Conference of Financing for Development under the Addis Ababa Action Agenda emphasized both tax and non-tax revenue (also known as other revenues).

Non-tax revenues are part of domestic resources. The United Nations refers to NTR as other revenues (United Nations, 2015). DRM is made up of tax revenues and non-tax revenues (other revenues). Revenues that emanate from taxes are referred to as tax revenues, whereas revenues from other sources apart from taxes are termed non-tax revenues or other revenues (UN, 2015).

For this paper, non-tax revenue refers to revenues other than tax-based revenues that are collected by the government, state organs, public institutions, statutory corporations, and social organizations acting as government functions/agents. Thus, Non-tax revenue is an important part of the government's domestic revenue (United Republic of Tanzania [URT], 2019). For instance, as seen in Table I, NTR potentials exist. However, these have been variably tapped.

Table 1 shows that Tanzania has huge untapped potential for non-tax revenues that, if effectively used, could make a difference in boosting public coffers.

Zhang & Huang (2019), in their study titled "Research on Perfecting Government Non-Tax Revenue Management System," observed:

> *"…At present, the influence of non-tax revenue on the economy is the main view in academia: non-tax revenue plays a role in enhancing the national macro-control ability, mobilizing the enthusiasm of local governments and departments, making up for the shortage of financial budget funds, setting up public welfare and promoting local economic development. However, in the long run, it increases the burden on enterprises, disperses the financial resources of the government, and has a negative impact on economic growth. Non-tax revenue and economic growth are inextricably linked."* (Zhang & Huang, 2019).

Non-tax revenue has continuously become important in the government revenue envelope as it contributes positively to financing projects and programs that are geared toward social and economic growth and development. While the government appreciates increased non-tax revenues from public institutions and statutory corporations, one ought to ask the basic question of what sustainability is and how such a measure affects the performance of such organizations (the PISCs). The latter is particularly critical, considering Zhang & Huang (2019) cautioned that such measures may undermine the performance of the institutions involved.

RESEARCH METHOD

Study Design and Setting

We employed a case study design to explore the impact of the government directive that required delivering dividends and revenue shares to the Treasury Consolidated Fund or else face dissolution. The directive on non-tax revenues aims to scale up domestic revenues from the selected public institutions and statutory corporations. The case study strategy is preferred since it is open to the use of several approaches to collect and analyze both qualitative and quantitative data for the study. The study issue is a contemporary aspect that is taking place in a life context. Thus, the case study allows a researcher to use a rich mix of data collection and analysis methods. In this context, the case study design facilitated identifying study areas that would provide rich information on the impacts of the government directive on scaling up non-tax revenues mobilized from public institutions and statutory corporations. The study was conducted in two public institutions and two statutory corporations in Tanzania's mainland. One policymaker and two policy overseers were also studied.

The two (2) public institutions were selected on the basis that they are service delivery institutions. Again, on the other hand, two (2) statutory corporations were selected because they are business-oriented and are obliged to contribute part of their revenues to the Treasury Consolidated Fund. Besides, the selected institutions and public corporations were considered to have rich information required by the study to understand the impact of the government directive on enhancing domestic resource mobilization and on their service delivery responsibilities.

Data Collection Methods and Sampling Procedures

The data collection methods included a review of relevant literature, including reports from various government offices, published papers, and reports. Also, face-to-face interviews with key informants (KIIs) were held. These were largely qualitative, and in-depth interviews with persons who are conversant and associated with or responsible for domestic resource mobilization and public financial management were also conducted. The main purpose of conducting interviews with these people was to collect information from a variety of officials in the government, public institutions, and statutory corporations, most of whom possess firsthand knowledge about DRM non-tax revenue and, most importantly, knowledge of the directive issued by the government. The KIIs were, therefore, critical, providing a deep insight commensurate with the key questions or objectives of the research. The face-to-face interviews were the technique used to get data and information from the key informants. Other methods used were a review of pre- and post-directive service delivery situations in the selected institutions and an observation of the working environments.

In conducting the KIIs, several key steps were applied in the whole process of planning and implementing KIIs. The first step was to gather and review existing data on domestic resource mobilization, particularly on non-tax revenues. The second step was to determine the kind of information needed. The third step was to determine the target population for interviews. The fourth step task was to choose key informants. The fifth step was to choose the type of interview, and the sixth step was to develop an interview guide/questionnaire. The next steps were to determine the documentation method, and interviews with key informants were carried out. Finally, key informant interview data were compiled and organized accordingly.

Table 1. Data Collection Logic Matrix

Research Question	Type of Data Collected	Data Collection Methods
What are the sources of NTR and their potential for socio-economic development?	Description and illustration of sources of non-tax revenues and their status	a) Literature review b) KIIs (semi-structured interviews)
What was the essence and the impact of the government directive on NTR on the PISCs?	When and who issued the directive Transmittal letter to PISCs	a) Literature review b) KIIs (semi-structured interviews)
What are the implications of the findings on the existing policies on DRM? And how sustainable is the directive?	Data related to the research questions (above)	Analysis of the findings on the above research questions

Source: Author's construct (2024)

In selecting the KIIs, key informant diversity was considered important in order to avoid subjectivity, that is, interviewing only people of a particular background or sector. For example, senior officials and middle cadre management officers from the selected PISCs under this study were first listed. Their background and roles were understood before they were purposely selected. Since the first author was initially working for the Ministry of Finance (MOF), the selection of key informants was also facilitated by the rich background I had of the various officials involved in revenue mobilization at the different departments and units of the Ministry and Tanzania Revenue Authority (TRA). The 25-sample size was objectively distributed across the key institutions, focusing on the most relevant officials with rich information and experience. These provided varying perspectives and underlying issues or problems in DRM. In an attempt to ensure data collection consistency across interviewees, the same interview guide or questions were used. Also, during the interview, notes were taken, and recordings were made. These were later transcribed.

Purposive sampling of key informants, using a 95% confidence level and Yamane's (1967) formula for sample size determination, was undertaken. Purposive sampling is a non-probability sampling technique in which we intentionally chose individuals known as key informants from the population (public institutions and statutory corporations' employees) who knew the subject matter (non-tax revenues) relevant to our research questions. Purposive sampling is useful in qualitative research, where the emphasis is on an in-depth understanding of a research phenomenon rather than the statistical generalization of findings (Yin, 2015). Moreover, it allows us to target specific information-rich individuals. It comes with limitations like potential bias, which was handled, among other things, through careful selection of a variety of respondents. Out of seven organizations, a total of 25 key informants from public institutions and public corporations were identified and interviewed. Most respondents (the key informants) were senior officials responsible for financial management from the Ministry of Finance, the Office of the Treasury Registrar, the Tanzania Revenue Authority, and from selected public service delivery institutions like Ardhi University and the Muhimbili National Hospital. Statutory corporations like the Tanzania Building Agency and the Tanzania Trade Development Agency were also selected. Respondents were persons with good knowledge and understanding of financial management in domestic resource mobilization, the initiatives taken by the government to improve DRM, and how non-tax revenues are managed.

RESULTS AND DISCUSSION

In Tanzania, there are different sources of non-tax revenues. These include property tax rating, tourism collections, Dividends and Contributions from the PISCs, Service fees and fines, administrative services at the Tanzanian Embassies abroad, Tuition Fees and consultancy, police services to various institutions, Rental of properties, and returns from sales. Table 2 summarizes sources and analysis of non-tax revenues, their description, whether or not they are tapped, key responsible collector, and reason for partial or optimal collections.

Table 2. The Potential Non-Tax Revenue Sources in the United Republic of Tanzania

No	Non-Tax Revenue Source	Description	Tapped	Mobilizer or Responsible Collector	Status and Reasons for Partial or Optimal
1.	Property rating	Revenues collected from properties such as houses	Yes	Collected by TRA/TANESCO	Partial/hugely untapped source due to lack of coherence, coordination, and commitment
2.	Tourism collections	Revenues collected in the National Parks and Game Reserves	Yes	Collected by TANAPA, NCAA and TAWA	Optimal
3.	Dividends and contributions	Revenues collected from business and service-oriented public organizations	Yes	Revenue collected from PISCs under OTR	Partial. Capacity constraints
4.	Service fees and fines	Fees charged to the services provided by local authorities such as development levy, processing of applications for development plans, urban services, charged on information searching, or parking fees	Yes	Revenues are collected by local government authorities (LGAs)	Not fully utilized, poverty, lack of funding, and clarity about the degree of autonomy

Table 2. The Potential Non-Tax Revenue Sources in the United Republic of Tanzania (cont')

No	Non-Tax Revenue Source	Description	Tapped	Mobilizer or Responsible Collector	Status and Reasons for Partial or Optimal
5.	Administrative services at the embassies	Visa payments and other administrative service charges by Tanzania embassies abroad	Yes	Revenues collected by Embassy officials abroad	Not fully utilized; Lack of integrated ICT systems to capture the revenues
6.	Tuition fees and consultancy	Revenues collected from beneficiaries of higher learning education and consultancies rendered by the institutions	Yes	Revenues collected by the Higher Education Students' Loans Board (HESLB)	Not fully utilized due to capacity and inadequate investment *Fichua* Programme aims to improve collection.
7.	Police services to various institutions	Security fees, transferring cash to and from various financial institutions	Yes	Revenues collected by Traffic Police	Not fully utilized due to the negative attitude of the public towards police services associated with corruption
8.	Rental	Payment arising from the right of use and occupying local authorities' properties such as stalls, markets, hawkers, business and commercial complexes, sports and recreation facilities, auditoriums, and halls	Yes	Revenues collected by Tanzania Building Agency, National Housing Corporation, Tanzania Trade Development Authority	Not fully utilized due to the absence of appropriate legal arrangements and failure to transfer resources intended for local authorities
9.	Returns from sales	Proceeds from the sale of government assets	Yes	Partial	Not fully utilized. Partial discretionary exemptions and refund frauds

Source: Ministry of Finance and Planning (URT, 2019) & Field study 2019

As noted in Table 2, PISCs have decided to apply various approaches to mobilizing more non-tax revenues. Some carried out studies (such as HESLB) to establish the potential, limitations, and other contextual factors). Others use experience from actual collection versus potentials they have noted over time. These observations show variation in terms of the extent to which institutions apply the elaboration theory.

The variables presented in the conceptual framework were used to analyze further and discuss the findings. These relate to (i) Institutions, (ii) Governance, (iii) Human resources, and (iv) Deployment of ICT. Prior to this, an overview of the potential for non-tax revenue is briefly discussed and presented in Table 1.

Effective and Efficient Institutions

Policies and strategies, laws and regulations, and institutional structures are important instruments for scaling up domestic resources and efficient use of such resources (United Nations, 2015). Interviews with staff from MoF, TRA, OTR, and the selected PISCs revealed that clear policies and strategies, laws and regulations, as well as institutional structures and their enforcement, are important and have a direct relationship with the potential to enhance non-tax revenues. The government of Tanzania has put in place several institutions (see Table 2) to promote and scale up the mobilization of domestic resources. These include laws, by-laws and regulations, and specific structures dedicated to mobilizing domestic resources and, particularly, non-tax revenues. The key policies are fiscal policies with clear macroeconomic policy targets and policies and strategies to increase revenues each year. For example, macroeconomic targets for the 2019/20 budget were to attain a real GDP growth of 7.1 percent in 2019 against the actual growth of 7.0 percent in 2018. Another target was to contain the single-digit inflation between 3.0 to 4.5 percent in the medium term. Domestic revenue was projected at 15.8 percent of the GDP from the likely outturn of 14.3 percent in 2018/19.

Tax revenues were estimated at 13.1 percent of GDP in 2019/20 from the likely outturn of 12.1 percent in 2018/19. The Government expenditure was projected at 22.7 percent of GDP in 2019/20 from the likely outturn of 21.6 percent in 2018/19. The budget deficit was also estimated at 2.3 percent of GDP in 2019/20 from the likely outturn of 2.0 percent in 2018/19. Regarding policy and strategies to increase revenue, the government intended to increase and strengthen domestic resource mobilization aimed at financing government operations, including infrastructure projects and social services, by undertaking policy and administrative measures such as improving the business environment aimed at attracting new investments and promoting the growth of SMEs in order to widen the tax base and increase other government revenues. Tax rates were reviewed with a view to promoting production and protecting domestic industries against unfair external competition. Also, a discussion with one official from the Ministry of Finance revealed that the culture of voluntary tax payment was imparted, the tax base widened, and the increased use of ICT in tax administration was enhanced. Another strategy was strengthening the administration of tax laws to address the challenges of tax evasion and reduce revenue leakages. Further, the collection of non-tax revenue was strengthened by ensuring the effective use of ICT systems.

Furthermore, harmonization and adjustment of various levies and fees charged by government agencies, institutions, and LGAs were carried out. Discussions with TRA showed that the capacity of TRA to detect and control tax evasion practices was strengthened by increasing the skilled workforce in the revenue administration and management sector. Modern working tools such as laptop computers, EFD machines, and smartphones, as well as specialized training in specific revenue mobilization, were provided. Table 3 below summarizes the role and mandate of key actors.

Table 3. Key Instruments and Actors Responsible for Non-Tax Revenues

Tool/Instrument	Statutory Mandate	Effect/Impact	Roles
Ministry of Finance (MOF) (as of 23th July 2023) [Cap.399 R.E. 2019] Public Finance Act, Cap 348 RE2020 The Budget Act, 2021 The Public Finance Government e-Payment Gateway Regulations, 2019 The Tax Administration Regulations, 2022	1) Manage the overall revenue collection, expenditure, and government financing; 2) Issue directives and guidance on Financial and economic affairs; 3) Prepare annual government budget; 4) Develop fiscal policy and legislation; 5) Manage government borrowing on financial markets; 6) Determine expenditure ceilings of government institutions	Positive impact (increased non-tax revenues)	The domestic revenue mobilization policy is in place, with the collection target estimated at 14.9 percent of GDP in 2022/2023. The policy is prepared and enforceable under a participatory approach.

Table 3. Key Instruments and Actors Responsible for Non-Tax Revenues (cont')

Tool/Instrument	Statutory Mandate	Effect/Impact	Roles
Tanzania Revenue Authority (TRA) [Cap.399 R.E. 2019] TRA Regulations GN. No.2 of 2020	1) Monitors, oversees, and coordinates activities and ensures the fair, efficient, and effective administration of revenue laws; 2) Collects and monitors fees, levies, and charges or any other taxes	Positive impact (increases non-tax revenues)	The domestic revenue mobilization policy is in place, with the collection target estimated at 14.9 percent of GDP in 2022/2023. The policy is prepared and enforceable under a participatory approach.
Office of the Treasury Registrar (OTR) [Cap.370 R.E. 2002] & Regulations	1) Advises the government on the investment and management of public institutions and statutory corporations; 2) Controls and monitors the performance of public institutions and statutory corporations.	Positive impact (increases non-tax revenues)	The domestic revenue mobilization policy is in place, with the collection target estimated at 14.9 percent of GDP in 2022/2023. The policy is prepared and enforceable under a participatory approach.
Ardhi University (ARU-University) Act No.7 of 2005), ARU Regulations, Muhimbili National Hospital (MNH) MNH Regulations	1) Provides higher learning educational services 2) Provides health delivery services to the public	Decreased revenue due to mandatory remittance to the Treasury Decreased revenue due to mandatory remittance to the Treasury	DRM mobilized and remitted to the Treasury as Contributions
Tanzania Trade Development (TANTRADE) Act and Regulations. Tanzania Building Agency (TBA) Act and Regulations.		Decreased revenue due to mandatory remittance to Treasury) Decreased remittance due to mandatory remittance to Treasury)	DRM mobilized and remitted to the Treasury as dividends.

Source: Ministry of Finance (2024), Office of the Treasury Registrar, 2024) & Field Study (2023)

The Governance variable

Interviews with officials responsible for domestic resource mobilization at the Ministry of Finance indicated that good governance issues such as accountability, transparency, and participation of key stakeholders in financial management in the central and local government as well as in the PISCs have been crucial for ensuring enhanced DRM, equitable public service delivery and ensuring that all stakeholders are involved and comply. It includes being involved in critical decision-making that is considered paramount for sustainable resource mobilization. It has to be promoted in line with the setting of annual policies and strategies that improve the resource mobilization environment for development. Senegal, one of the Sub-Sahara African countries, uses the Country Partnership Framework (CPF) policy measure guided by the second Five Years (2019-2023) Priority Action Plan to build capacity to enhance productivity, boosting competitiveness and job creation through private sector-led growth (Niang & Mbaye, 2020). Poor governance, which resulted in increased corruption cases, over-centralized power, and a minimal degree of participation by citizens in decision-making, was observed in Senegal (Niang & Mbaye, 2020). However, when ad hoc directives are issued, they may derail the system for resource mobilization if not clearly analyzed for its consequences. The following quote from one of the key informants from the Ministry of Finance Tanzania illustrates:

> *"The Magufuli's directive on non-tax revenues was somehow intimidating and untimely. Giving a request to the PISC's board of directors and the chief executive directors that they would be sacked if they failed to comply with the deadline of remitting the dividend and the 15% contributions was unfortunate. Although many complied, in the short run, it enabled the non-tax revenues to increase because of the threat, but in the long run, the move was not sustainable" (Key Informant, July 2021).*

Also, the Office of the Treasury Registrar was tasked to ensure that accountability, transparency, and participation are in place by ensuring that all PISCs sign the Performance Contract with OTR to ensure they follow the rules and regulations and are accountable for their performance, including a performance contract between the Treasury Registrar and Board of Directors and Chief Executive Officers of PISCs. Their performance reports and implementation are transparent, showing what amount was mobilized and what was remitted to the Treasury. Key stakeholders are allowed to participate by giving ideas and suggesting strategies and targets for the collection of the DRM. For example, in Rwanda, the success of DRM was built on strong political commitments to ensure revenue is collected and spent according to budget by ensuring transparency and accountability are practiced at all levels of governance, which ensures strong economic and institutional foundations (Mullins et al., 2020).

One key informant in Tanzania from the Ardhi University commented on the governance issue as follows:

> *"We normally collaborate with the Office of the Treasury Registrar and Ministry of Finance every quarter. They call the meeting with all PISCs to discuss the performance of revenue collections on the previous quarter and projections for the forthcoming quarter and verify if all have adhered to the requirements. I was of the opinion that although we are paying contributions as required, they allow us, especially the service delivery institutions, to be exempted from remittance and instead be allowed to use the retained amount to improve the working environments and service delivery, like improving lecturing facilities, computers and things of that nature could improve much-needed service delivery" (Key Informant, August 2021).*

During an interview with the director general of another organization selected for the study, he was very positive about cooperating with the government and ensuring that the DRM is collected and remitted to the Treasury as required. However, she was of the following suggestions:

> *"I concur with the government directive that all PISCs should remit to the Treasury Consolidated Fund the amount required as either contribution or dividend. I suggest that since all PISCs are not at equal capacity to pay, maybe categorization could apply to those at higher levels who should pay more and those at lower levels who should pay less. All in all, every PICS should pay to support the government in achieving the socio-economic agenda" (Key Informant, July 2021).*

The varying opinions depict the differences between the PISCs, i.e., services-oriented and revenue collectors (business-oriented). The former are generally more adversely affected by the mandatory contribution.

The Human resource and technology variable

Human resource management and development is part of capacity building in the institutions that are responsible for the actual operationalization of directives, plans, and strategies and overseeing policy implementation in regard to domestic resource mobilization. They also set targets and ensure predictable and sustainable revenue mobilization. In line with capacity building, the use of modern and state-of-the-art ICT technology such as laptop computers, relevant and up-to-date applications software such as e-Government Payments Getaway, and electronic fiscal device machines such as EFDs are key to sustained DRM. The following quote illustrates:

> *For years, the government has been using the integrated financial management and accounting system (IFMS) and Platinum/Epicor software to capture the DRM. Recently, the government has developed and implemented various electronic systems for revenue management, including GePG, Planrep, and the famous Mfumo wa Uhasibu Serikalini (MUSE), which is used to manage public resources for development. These interventions have helped improve DRM. (Key informant, July 2022).*

Another key informant commented on the same issue by adding:

> *Suppose we continue investing more in human capital management and development, especially in the areas of public financial management, policy analysis and review audit trail, and risk management, coupled with modern ICT technology. In that case, we will definitely increase the DRM and non-tax revenues. For instance, after being employed and working for three years, an employee is allowed to apply for Masters degrees within the country, within a regional area, or even abroad to undertake specific courses that are much needed for public financial management. So far, since the last financial year, 2020/2021, we have trained 32 staff on master's programs and 62 short courses (Key informant, August 2022).*

One respondent indicated that there has been a positive change he has seen on the part of government efforts and strategies to invest in human capital, especially investments in the area of business process re-engineering by building new application software and hardware for IT technology advancement in the area of public financial management. Recently, the internally developed GePG payment system and Mfumo wa Uhasibu Serikalini (MUSE), translated as the Government Accounting System, are good examples of enhancing the country's internal systems for financial management and DRM. In achieving SDGs, member states are supported to mobilize domestic resources effectively and put in place transparent tax and non-tax administration systems by enhancing ICT penetration (Adegboye et al., 2022). The development of ICT technology is radically changing the way businesses are done as compared to the previous period. It will result in more domestic revenue collections (Agyei-Ababio et al., 2023).

This study aimed to explore the impact of the government directive on non-tax revenue and the implications of the findings on the existing policies on domestic resource mobilization. By doing so, we examined the impact of the government directive at the policy level, especially at the Ministry of Finance, the Office of the Treasury Registrar, and the Tanzania Revenue Authority. We also examined the public institutions that are service-oriented, such as Ardhi University and Muhimbili National Hospital. We also examine some selected statutory corporations, which are the Tanzania Building Agency and the Tanzania Trade Development Authority, that were affected by the directive. We draw examples from other similar developing countries in the Sub-Saharan African context.

Like many other developing countries, especially in sub-Saharan Africa, Tanzania has huge potential for non-tax revenues that have not been fully taped.

Although the directive was meant to force public institutions and statutory corporations to mobilize more non-tax revenues, the emphasis was supposed to strengthen the policies and strategies for non-tax revenue. Table 4 shows the total domestic revenues collected from the financial year 2017/2018 up to 2023/2024.

Table 4. Total Domestic Revenue from FY 2017/18 to 2023/24 of Tanzania ('ooo)

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Likely	2023/24 Budget
Total Domestic Revenue	17,987,666	18,417,883	21,023,109	20,652,548	25,173,554	28,017,867	27,232,544	31,381,012
A. TRA Revenue	15,207,973	15,523,524	17,624,212	17,624,361	20,931,262	23,652,758	23,202,716	26,725,409
1. Import Duty	1,109,205	1,185,280	1,252,820	1,286,114	1,469,206	1,579,283	1,642,389	1,908,721
2. Excise Duty	2,200,214	2,384,134	2,512,423	2,722,380	2,888,518	3,203,284	3,019,234	3,447,727
3. Value Added Tax	4,450,045	4,738,272	4,989,156	5,029,130	5,343,816	6,717,492	6,416,353	7,712,646
4. Income Tax	5,072,699	4,980,239	6,409,173	5,888,141	7,370,419	7,668,298	7,571,761	8,522,730
5. Other Taxes	2,375,811	2,235,599	2,460,640	2,698,595	3,859,303	4,484,401	4,552,980	5,133,585
B. Non-Tax Revenue								
1. Parastatal dividends and Contributions	784,320	597,770	738,810	636,399	933,029	933,029	839,726	998,341
2. Ministries and Regions	1,453,874	1,561,000	1,961,040	1,576,826	2,419,795	2,419,795	2,177,815	2,513,378
3. LGAs own source	541,499	735,589	699,047	814,961	889,468	1,012,286	1,012,286	1,143,883

Source: Ministry of Finance (2024) & Office of the Treasury Registrar (2024)

Table 4 above shows the total domestic revenues for the past eight years in terms of tax revenues, which are import duty, excise duty, VAT, Income tax, and other taxes, while non-tax revenues are coming from the PISCs, Ministries and Regions and the Local Government Authorities own source. Generally, it shows that there is a positive increase in total revenues each year.

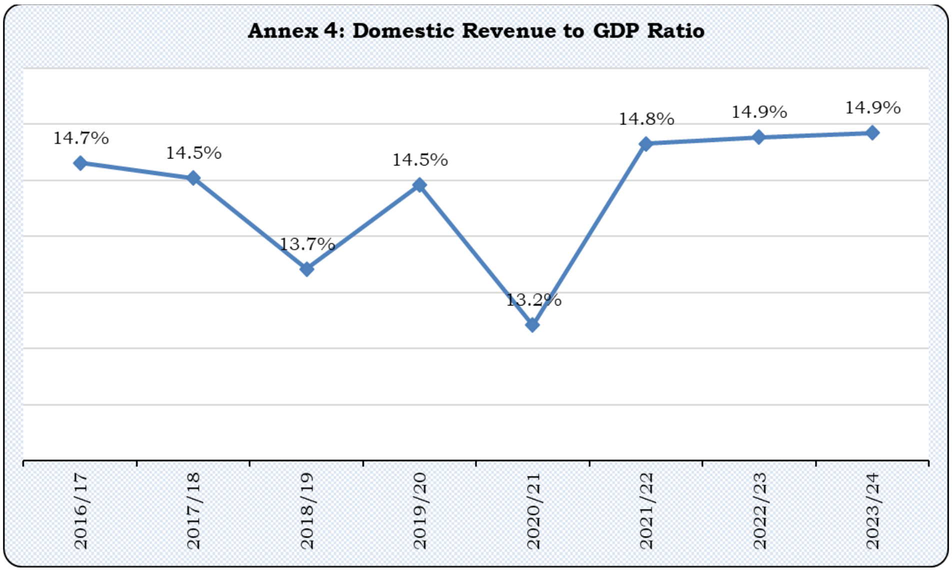

Figure 2. Domestic Revenue to GDP Ratio
Source: Ministry of Finance (2024) & Office of the Treasury Registrar (2024)

As seen in Figure 2, the explanation of the domestic revenue to GDP ratio was 13.7 percent (2018/2019). When the directive was issued, it led to a modest increase in GDP to 14.5 percent in the year 2019/2020. However, later, the trend started to drop even further to 13.2 percent when the late President Magufuli passed away. When President Dr. Samia Suluhu Hassan assumed power, the trend changed and went up to 14.8 percent. It has increased the confidence of the taxpayers and the PISCs, who are following the new measures by the government.

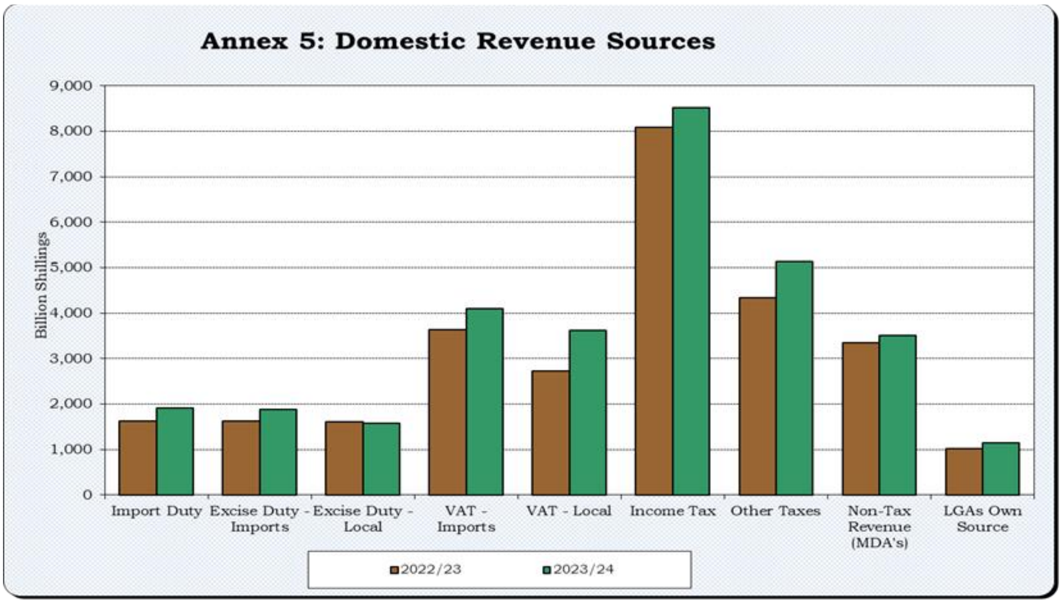

Figure 3. Domestic Revenue Sources in Tanzania
Source: (Ministry of Finance, 2024; Office of the Treasury Registrar, 2024) & Field Study (2024)

When we compared the current fiscal year 2023/24 with the previous fiscal year 2022/23, we observed that the current fiscal year 2023/24 domestic revenue sources were leading and higher in all sources except for excise duty local in the previous year. More improvements are expected in the next fiscal year, 2024/25, as many areas and sources have improved significantly.

1) Increased stakeholders' participation through consultative meetings on tax and non-tax revenue measures have scaled- up financial resources' mobilization.
   For the effectiveness and efficiency of enhanced non-tax revenues, key stakeholders have to be engaged in order to appreciate the participatory role in resource mobilization and to ensure rational decisions are made that address their concerns. Observations from three countries, namely Senegal, Rwanda, and Botswana, highlight some important milestones regarding measures taken to enhance domestic resources. Key lessons focus on the importance of legal institution frameworks and political will and commitments to reduce inequality and create trust with citizens as implemented in Rwanda, bringing forth the sustainability of DRM (Coplin & Nwafor, 2019).
2) Currently, most PISCs contribute to the consolidated fund. However, if recategorization according to the ability to pay could be applied, then it could increase the fair share of their contributions and address the effects of weak service-orienting. The PISCs could be recategorized as upper level, middle level, and lower level so that when they pay, they pay according to their ability to pay. It will enhance the overall performance and sustainability of the PISCs.
3) Increased non-tax revenues are important to ease public debt obligations. The increased revenues could help settle the public and national debt obligations.
4) Setting up a policy implementation strategy for property rating, administrative services at the embassy offices, and police services to various institutions could scale up the NTR. The currently developed GePG and MUSE systems are doing very well in capturing government non-tax revenues.

Table 5. The Government Borrowing

Government Borrowing, 2020/21 - 2023/24	(TZS 000,000.00)		
	2021/22 Actual	2022/23 Budget	2023/24 Budget
Total of New External and Domestic Borrowing (a+b)	11,820,767	12,361,223	11,895,733
New Domestic Borrowing	5,894,434	5,780,148	5,440,376
New Domestic Borrowing (Rollover)	3,044,432	3,300,000	3,542,061
Net Domestic Financing	2,850,002	2,480,148	1,898,316
New External Borrowing	5,926,333	6,581,075	6,455,357
Concessional Projects Borrowing	2,825,097	1,653,122	2,227,122
Concessional General Budget Support	1,291,743	1,893,949	2,127,770
Non - Concessional	1,809,494	3,034,004	2,100,464
Amortization of Domestic Debt	4,948,687	4,400,802	4,906,438
Principal - Rollover	3,044,432	3,300,000	3,542,061
Interest Payments	1,904,255	1,100,802	1,364,377
External Debt Services	3,676,474	4,686,200	6,341,435
Principal	2,816,057	2,916,041	3,542,061
Interest	860,417	1,770,159	2,799,374
Net Domestic Debt Increase (a-c(i))	2,850,002	2,480,148	1,898,316
Net External Debt Increase (b-d(i))*	3,110,276	3,665,034	2,913,296
Net Increase on Domestic and External Debt (e+f)	5,960,278	6,145,182	4,811,612

*The increase does not include future disbursement from existing loans

Source: Ministry of Finance (2024) & Office of the Treasury Registrar (2024)

The factors were pointed out as the key drivers influencing the high volume of non-tax revenue stability and higher predictability. These are governance, institutional, human, and technological drivers. This paper provides a set of policy recommendations aimed at scaling up DRM efforts, including improving governance in terms of accountability and transparency. However, implementing these recommendations may face some challenges, like political rigidity, capacity constraints, and coordination issues among various stakeholders. A cross-analysis lens also highlights the gaps and opportunities for future research and policy action in the field of DRM and non-tax revenue, in particular, exploring innovative financing mechanisms and leveraging technology for revenue mobilization. By integrating lessons learned from various contexts and disciplines, policymakers can refine their strategies and adapt to evolving challenges in mobilizing domestic resources.

CONCLUSION

This study sought to explore the impact of the government directive on scaling up DRM, particularly the non-tax revenues from the PISCs in Tanzania, as well as the performance and overall sustainability. Based on the findings, the study has shown that governance, institutional, human capital, and ICT are critical drivers that influence the scaling up of DRM and non-tax revenues in particular. The results indicated that the presidential decree had a detrimental impact on some of the public institutions because their revenue base shrunk, and they could not effectively and smoothly implement their activities. The profit-oriented corporations were not as affected as public institutions because they could raise money from surplus profits. More so, the result indicates that the benefits accruing from the presidential decree were short-term. In the long -run, resource mobilization and monitoring activities decreased, attributed to the fact that, in the first place, the decree had not been supported by studies in existing legal and institutional frameworks. That is why when a new regime ushered in, there was laxity in efforts to implement DRM at the same speed. Thus, improving institutionalization of non-tax revenues and boosting performance effectiveness and non-tax revenue collections is highly recommended. In this way, national programs are not affected by an individual's directive and are affected by their departure from leadership. It is also recommended that the PISCs that are business-oriented are allowed to continue remitting their dividends to the Treasury. In contrast, those who are service-oriented are recommended to be exempted from paying the fifteen percent as a contribution (and other contributions) to the Treasury. The relevant service-oriented PISCs can retain the funds realized from the exempted to improve the enabling environments and support their strategic plans for better public service delivery.

It is important to note that this study focused on a few PISCs that vary in terms of revenue base and administration. Therefore, the result may not holistically represent the role of DRM initiatives and emerging impacts. Nonetheless, by applying the elaboration theory and conceptualizing the role of ICT technology in the collection and remittance of non-tax revenues and political will and commitment, the study facilitates the understanding that government initiatives are affected by a range of diverse factors. Further studies are needed to investigate the impact of the current restructuring reforms under the office of the Treasury Registrar, the supervisor of the PISCs.

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