AN ASSESSMENT OF GOVERNMENT REVENUE COLLECTION IN ANTIQUITIES TOURISM: THE CASE OF MINISTRY OF NATURAL RESOURCES AND TOURISM

By

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A Thesis Submitted to the School of Buisness in Partial Fulfillment of the Requirements for Award of Master of Science in Accounting and Finance (MSc A & F) of Mzumbe University

2013
CERTIFICATION

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University, a thesis entitled *An Assessment of Government Revenue collection in Antiquities tourism* in partial fulfillment of the requirements for award of the degree of Master of Science in Accounting and Finance.

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Internal Examiner

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*Signature*

___________________________
FACULTY BOARD
DECLARATION

AND

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I Hamisi R Mwesi, declare that; this research report is my own work and to the best of my knowledge, it has never been presented or submitted to any other institution of Higher learning for the award of academic or professional credentials.

Signature

Date

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I would like to thank GOD for keeping me alive till now and blessing me with unique and endless love. Special thanks are due to my supervisor, Mr. A. Komunte who supported me to a great extent to make this work successful.

I would also like to express my sincere thanks to my beloved family members starting with my father Mr. Ramadhani H. Mwesi, my wife Hidaya M. Salimu, and my brothers Hussein who provided me with valuable contribution that enabled me properly to pursue and complete this course of MSc. Accounting and Finance.

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My honest appreciation gratitude goes to all respondents who spent their valuable time providing me with information and response to interrogation through questionnaires and personal interview.
DEDICATION

I dedicate this research paper to my beloved parents; Mr. Ramadhani H. Mwesi and My Mother Hadija Waziri, my sisters and brothers not mentioned by names. I really thank them so much for being tolerant and for their moral, traditional and physical support throughout my academic journey, “May God blesses them”.
ABBREVIATION

DGP - Gross Domestic Product
ERVs - Exchequer Receipts Voucher
GAAPs - Generally Accepted Accounting Principles
HQ - Head Quarter
NMB - National Microfinance Bank
IFRSs - International financial Reporting Standards
MOFEA - Ministry of Finance and Economic Affairs
MNRT - Ministry of Natural Resources and Tourism
PFA - Public Finance Act
RCS - Revenue Collection System
RCCB - Revenue Collection Cash Book
TZS - Tanzania’s shillings

ABSTRACT
The general of this study was to assess the effectiveness of the Government revenue collections accruing from Antiquity tourism under the Ministry of Natural Resources
and Tourism (MNRT). Specifically, the study aimed at assessing the effectiveness and transparency of the system used in the revenue collection. Secondly, the system aimed at evaluating the adequacy of controls in the revenue collection system. Thirdly, the study aimed at identifying leakages in the revenue collection system. Finally, the study aimed at recommending on ways that will improve the system employed by the Ministry in the collection of revenue from antiquities tourism. The study involved different categories of respondents namely; Antiquities officers in the MNRT head office and in the up country stations, Internal Auditors, Accountants at the head office and up country stations,. The researcher drew samples of respondents from each category using judgmental sampling technique.

The study design was a case study; information was gathered by using interviews, questionnaires, documentary sources and observation. Data were analyzed statistically using descriptive statistics methods such as graphs and tables. However, in order to come up with final analysis of the data, a computer was used to facilitate data processing.

The study found that, the system employed by MNRT in collecting revenue from antiquities tourism is not transparent and effective. The Ministry uses manual revenue collection system that is associated with poor record keeping, poor reporting, revenue leakages and time consuming. The system is not documented that causes the system to be unclear and to most of stakeholders. Furthermore, the study revealed that the Ministry loses a significant amount of, lack of working tools and equipments, and insufficient supervision and monitoring of antiquities tourism activities.

The study also recommends on the improvement of supervision and monitoring activities, provision of frequent training to staff and emphasis on record keeping/reporting so as to ensure that the activities is well managed and all revenue accrued from antiquity tourism are duly collected.

Lastly, the study recommends a comprehensive study on the revenue collection aspects of other sub sectors under the MNRT. The Ministry is also responsible with
the management of other sub sector like wildlife division and tourism division. These sub sectors are also very important in terms of revenue contribution to the Gross Domestic Product (GDP).
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CHAPTER ONE

1.1 Background Information
This study is concerned with an assessment of the Ministry of Natural Resources and Tourism (MNRT) in collection of revenue from antiquities tourism. Though there are a number of revenue sources accruing to the MNRT, this study focused only on this source due to time and financial constraints.

The natural resources sector comprises of forestry, beekeeping, fisheries and wildlife sub-sectors. The ultimate goal of the Ministry is to manage sustainably the use of natural resources through community involvement, and to conserve the environment for the present and future generations.

The administration of natural resources in Tanzania dates back to the German colonial epoch 1892 – 1918, British colonial era 1919 – 1961, and post colonial era (i.e. 1961 to date). Before the colonization of the Tanganyika, conservation of natural resources was carried out by the big Tanganyika’s empires such as Nyamwezi, Hehe and Yao to mention few.

Tourism is an activity that has grown substantially over the last quarter of the 20th century as an economic and social phenomenon. Tourism is the sum of the phenomena and relationships arising from the travel and stay of nonresidents1 in so far as they do not lead to permanent residence and are not connected to any earning activity. (Tanzania Coastal Tourism Situation Analysis, November 2001).

According Mwengu (2007) who is the former Managing Director of the Tanzania Tourist Board, the Tanzania tourism offer consists of leisure, adventure, and products of special interest, such as bird-watching- thanks to the wide variety of our wildlife, or routes related to culture and history, with the 125 tribes that merged and settled here. However, the backbone of tourism in Tanzania is represented by our wildlife, which constitutes approximately 60% to 70% of our product. The tourism industry is the second pillar of Tanzanian economy. According to the World Travel & Tourism Council Tanzania Report (2011), the total contribution of Travel and Tourism to GDP in 2011 is around 13 per cent. The sector contributes to more than 10 per cent of the total
employment. The share of travel and tourism in GDP and its contribution to the total employment is expected to rise at least until 2021.

One important characteristic of the tourism industry is that, it is labour-intensive, in that given level of capital investment creates many more jobs in tourism than the same level of investment would create in agricultural or manufacturing industry. Most governments encourage tourism development because of this important characteristic. According to Braby (2010) Promotional efforts include media advertisements and participation in local travel and tourism fairs such as Karibu Travel Fair Nane Nane and Saba Saba as well as the emerging markets of China, Japan, Singapore, India and Russia. As a result, Tanzania has seen the number of tourists from China double, from 4798 in 2006 to 8982 in 2008. There has also been a significant increase in Indian tourists, from 13020 in 2006 to 17530 in 2008. The US remains Tanzania’s top source market with the number of American tourist arrivals between 2007 and 2008 raising from 58,341 to a record high of 66,953.

Tanzania’s main tourist attractions are represented by the country’s abundant natural resources and wildlife with its 16 National Parks, the Mount Kilimanjaro, Africa’s highest mountain, the Ngorongoro Crater the world’s only wildlife packed Volcanic Cratre and the spicy island of Zanzibar to name the most famous.

Other heritage sites include:
Archaeological or Paleontological sites such Olduvai Gorge, Laetoli Footprint, Isimila Stone Age site, Engaruka Ruins, Historical sites such as Kaole Ruins, Kunduchi Ruins, Kilwa Kisiwani Ruins, Songo Mnara Ruins; Historical towns such as Bagamoyo, Kilwa Kivinje, Mikindani; Traditional Settlements such as Kalenga in Iringa and Bweranyange in Kagera, Historic Buildings like Colonial Administrative Buildings (BOMAs) in many Districts in Tanzania, Sites with special memories like Colonialists Cemetery, Cemeteries of World War I and II and Defensive Walls, Natural Features and Structures such as Mbozi Meteorite, Amboni Caves and Kondoa Rock Art Shelters to name only a few and Zanzibar’s historic stone Town, with a rich architectural resource reflecting its part in the seaborne trade between Asia and Africa.
The Ministry of Natural Resources and Tourism (MNRT) is one of the revenue generating ministries, responsible for conservation of natural and cultural resources as well as development of tourism. The natural and cultural resources of Tanzania are unique heritage that is of great importance both nationally and globally. These valuable natural and cultural resources are the cornerstone for the tourism industry, which is experiencing steady growth and currently contributing over 16% of the national GDP (MNRT Strategic Plan 2007/2010).

Mandate of Ministry of Natural Resources and Tourism is to protect, manage natural and cultural resources and develop tourism.

According to the Deputy Minister of Natural Resources and Tourism, Mr Lazaro Nyalandu (2012), Tanzania forecasts to attract 1.6 million tourists by 2015, double of the current figure of 800,000 visitors per year. Tanzania is striving to increase the number of tourists to the country when the United Nation World Tourism Organization forecasts a 50% growth in Africa’s tourists arrivals over the next nine years - a massive increase from the current 50 million visitors. The vision of the Ministry according to the MNRT Strategic Plan 2007 – 10 is “Sustainable conservation of natural and cultural resources and development of responsible tourism”.

In line with this vision, the mission is to conserve natural and cultural resources sustainably and develop tourism for national prosperity and benefit of mankind through:

- Development of appropriate policies, strategies and guidelines,
- Formulation and enforcement of laws and regulations, and
- Monitoring and evaluation of policies and laws

Recently there was a strong debate in the Parliament (2009/2010 Parliamentary budget session) concerning the capability of the MNRT in collection of revenue accruing from natural resources.
1.2 Statement of the Problem
There has been a growing public concern on the effectiveness of the Government through the MNRT in collection of revenue from tourism sector. It is evident that currently the Government has not fully exploited the source or significant amount of revenue is not received by the Government. This concern shows dissatisfaction of the community to the system currently employed in the process of revenue collection. Income generated from antiquities tourism is not sufficient compared to the tourism resource endowment Tanzania is blessed to have. This mismatch might be contributed by a number of factors but the researcher decide to conduct a study on An Assessment of Government Revenue Collection in Antiquities Tourism.

1.3 The Objectives of the Research
The general objective of the study was to assess the effectiveness of the Government in collection of revenue accruing from Antiquities tourism under the MNRT. Specific objectives of this study were;

i.) To assess the effectiveness and transparency of the system employed to collect revenue from Antiquities fees;

ii.) To evaluate the adequacy of controls employed to monitor revenue collected from Antiquities fees;

iii.) To identify leakages in the revenue collection system used by the MNRT; and

iv.) To assess if there is enough resources channeled towards the collection of revenue.

1.4 Research Questions
The above discussions trigger to the overall question, Is the Government effective in the collection of revenue from Antiquities fee? Specific questions that could be asked include;

i.) Is the system/process of collecting revenue from Antiquities fees effective and transparent?

ii.) Is there any leakage of revenue collected, if yes what are the causes of those leakages?
iii.) Are the control systems employed to monitor revenue collected from Antiquities fee effective and adequate?
iv.) Is there enough resources channeled towards the collection of revenue from Antiquities fee?

1.5 Significance of the Study
This study is vital in a number of ways. The major ones are:

(i) The recommendations and suggestions by the researcher would be an essential source and tool of information to the MNRT management and those responsible with revenue collection, in their decision making thus enabling the Organization to carry out effectively its daily obligation;
(ii) The study findings would enable the MNRT to improve its revenue collection system so that it becomes efficient and effective;
(iii) The study would provide the researcher with practical knowledge and experience about the problem, and
(iv) The study findings are intended to establish a basis for other researches.

1.6 Scope and Limitations of the Study
This study was not intended to cover other revenue sources under the MNRT. It was the intention of the researcher to cover current trends of revenue collection specifically on the antiquities fee payable to the MNRT. Therefore, suggestions and recommendations from the study would be relevant to that area. The researcher decided to study only the collection of antiquities fees because of time and financial constraints.

Nevertheless, the study faced the following limitations;

(i) **Time factors**

The time allocated for data collection was very short compared to the importance and tedious work of collecting data, analyzing them and making recommendations.
(ii) **Response rate**

It was not easy to obtain reliable information from all targeted respondents; out of 100 questionnaires, only 75 questionnaires were returned. The reasons for this outcome were found to be; some were in hurry, very busy and others were not even at their working place when a researcher conducted the research. Some respondents kept silence when they were interviewed.

(iii) **Top Officials**

The top officials were not cooperative enough with the researcher and this was evident when they failed to disclose some crucial information which in-turn could have substantiated this research paper.

(iv) **High costs**

High costs were experienced during printing, transporting when collecting data; dispatching and collecting back questionnaires. Labor costs associated with the typing, printing and binding of this research report, limited the researcher to accomplish the study effortlessly. Thus, the researcher seriously felt the exorbitant costs.
CHAPTER TWO

LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Government Revenue
In business, revenue is income that an organization receives from its normal activities, usually sale of goods and/or services. Some companies also receive revenue from interest, dividends or royalties paid to them by other companies. Revenue may refer to business income in general, or it may refer to the amount, in monetary terms.

The term „public revenue“ refers to government revenues. It collectively covers income generated from sources such as taxes, fees, duties, tariffs, sale of public goods and services, profits or dividends from public enterprises, interest on loans, According Keen & Mansour, (2010) in most countries, public revenues are deposited into the Exchequer Account of the Consolidated Revenue Fund which serves as the national purse. In most developing countries, tax revenue from individual and corporate incomes, sales, Value Added Tax (VAT), customs duty, estate and capital gains form the main sources of government revenue -with VAT, customs, and corporate taxes emerging as high performing revenue sources.

In more formal usage, revenue is a calculation or estimation of periodic income based on a particular standard accounting practice or the rules established by a Government or Government agency. Two common accounting methods, cash basis accounting and accrual basis accounting, are used to calculate/express revenue or income. These methods in the contrary do not use the same process of measuring revenue or income. Certain corporations, like those that offer shares for sale to the public are usually required by law to report revenue based on Generally Accepted Accounting Principles (GAAPs) and International Financial Reporting Standards (IFRSs).

Government revenue refer to the income generated by the government through various income sources inside and outside the particular government. The following
are the source of revenue of various governments including united republic of Tanzania (URT):-

**Taxation;** is a compulsory levy imposed by the government whereby no direct benefit citizen will receive from the government, The levy is usually payable by citizen at different rate depending on the nature of economic activity conducted by an individual or firm obtained amount is the revenue for the government and is used to meet various expenditure causing taxation to be the first source of government revenue.

**Fees;** These are payment made by users of public services on government cost sharing in health and education, That is to say the payment made by user of public services i.e. health and education is not the actual cost that they were required to pay rather than contribution on cost already payable government.

**Fines;** Refer to the penalties imposed by government against law breaches ,i.e any person or firm which had been proved guilt by law must be exposed to specific fine as the compensation for the destruction made by a person or firm and the collected amount being the revenue for the government

**Grants;** Refer to non-payable money provided by the government to another government with the aim of helping such government either to improve or to start a project which are of great importance to the society of such government.

**Foreign Investment;** Sometime government may decide to invest beyond its boundary provided there is a proof for sustainable and profitable cash flow, the obtained amount after operation being the revenue for particular government.

Government revenue include all amount of money accrued to the government received from sources outside the government entity. These revenues are mainly collected from two sources, namely tax sources and non tax sources. In modern economies taxes are the most important source of government revenue. Essential features of taxation are that they are compulsory levies and are unrequited i.e. they are generally not paid in exchange for some specific thing, such as particular public service or sale of public property.
2.1.2 Rationalization and harmonization of revenue

The revenue “rationalization” and “harmonization” measures had significant impact on the profile of local government revenues in Tanzania, as revealed by the available fiscal data. Three significant reforms were introduced in June 2003. First, the Government of Tanzania decided to abolish the Development Levy. Second, the government reiterated the maximum rate of 5% for the Agricultural Cess. Third, the government eliminated a number of nuisance taxes. These changes brought a significant alteration to revenue patterns from the year 2003 onward.

For example, a decision to abolish the Development Levy and local business licenses and permits in 2003 had resulted into a major decline of the total local revenues. The revenues from the local business licenses and permits alone had been reduced by nearly 54% from TZS 12.1 billion in 2003 to TZS 5.4 billion in the FY 2004/05 (PMO-RALG, 2008). Similarly, a decision to ban the importation of forestry products announced by the Ministry of Finance had significantly affected most of the Councils, especially those located in rural areas where forestry produce cess accounted for substantial part of their income. It is also important to acknowledge that with effect from July 2011, the business licences fees were reintroduced as an attempt to increase the Councils’ revenue (URT, 2011b).

The revenue declines were most obvious for the Development Levy, but licenses and fees, agricultural taxes and “Other Taxes” were also directly impacted by the reforms. There was some expectation that in response to the local government reforms, LGAs would shift the tax burden quickly to the remaining available revenue sources. Although property tax and Service Levy collections indeed increased over the period under consideration, these increases were clearly not enough to offset the revenue losses caused by the reforms.

In fact, declines in revenue collection were observed for many other revenue categories, including land rent and charges, two categories not directly impacted by the reforms. Tanzanian experts have suggested that the overall effect of the reforms has been to lower voluntary compliance by local tax payers and to reduce the tax
handle by local tax administrators, thereby causing an overall decline in local revenues that exceeded the direct impact of the reforms.

According to the Tanzania Revenue Authority, the Government lost Tsh 587 billion in tax exemptions made between July 2008 and April 2009. Projects under the Tanzania Investment Center (TIC) accounted for the largest percentage of the total exemption. Other beneficiaries included state owned institutions, the government of Zanzibar, religious and non-religious non-governmental organizations. In 2008 alone the government lost Tsh 1.8 trillion in exemptions. More revenue was lost to mining companies operating in Tanzania. None of the mining companies have sought exemptions from royalties or corporate income taxes in any of the contracts. However, they have sought significant exemptions from local government taxes, withholding taxes, and fuel levies. The mining agreements stipulate that companies will not pay local government tax in excess of $200 000 a year (Tsh 260 million), even though this is much lower than the 0.3% of the value of company turnover, which the law requires they should pay in local government taxes.

Non tax revenues are revenue accrued to the government from other sources such as from selling of government goods to hiring of government assets/resources. Non tax revenues are usually collected by sector ministries or departments on behalf of the government. The MNRT collects non tax revenue accrued from utilization of natural resources on behalf of the government. The revenue collected includes fees, fines, penalties and miscellaneous receipts which are then transferred to the consolidated fund periodically.

### 2.1.3 Revenue Collection System (RCS)

A system is a set of interacting or interdependent activities forming an integrated whole. Any system is intended to accomplish a certain task. The Professional Consultancy International (PCI) defined RCS as a consolidated cashiering solution designed to be a centralized payment system or database for organizations or government to receipt all types of revenue whether they are taxes, utilities, permits, fees, fines, etc. According to them, RCS is comprised of a number of subsystems that include revenue billing system, invoicing system, accounts receivable system,
payment system, and reporting system. Each system is designed to accomplish a certain objective. A main objective of revenue collection system is to enable an organization to collect revenue accrued to it effectively and efficiently. Amount of revenue collected is the major output of the system purposely designed to accomplish that aim. Revenue collection systems differs among organizations or institutions, they are ranging from manual to computerized system, simple to complicated system, and centralized to decentralized systems.

2.1.4 Manual System of Revenue collection
A manual system usually means most of activities/subsystems are done by hand. Under this system, labour is a crucial part within a system. In other words, manual systems are described as labor intensive systems. Revenue collection system that uses labour to perform most of activities within a system can be described as manual system. The use of manual system is associated with poor record keeping. It takes relatively longer to find records and it is difficult to operate in an emergency situation.

A dramatic increase in the size of the current revenue base suggests practical problems mostly in additional overheads and resources required in scenarios where a manual or centralized system is to be utilized. Problems such as high costs for collection, fraud, underpayment and leakages in revenue could be made worse by massively expanding the current taxable base without the use of adequate computerized solutions. The problems of tracking and identifying fraud or rogue revenue collectors are only compounded by the usage of manual or centralized systems due to the resources and overheads needed to monitor and control such problems.

2.1.5 Computerized System of Revenue Collection
Computerized revenue collection system on the other hand, is a system that uses computers in performing most of its activities. Sometimes it is known as automated revenue collection system. As organizations’ activities continues to become complex, computerized collection systems also continues to be superior to manual system. The fact has also been observed by Yakimin, Y. etal, (2003) “Automated
systems have been proven to be capable of introducing massive efficiencies to business processes that can result in increased revenue”. Computerized revenue collection system improves revenue collection and organization performance as a whole.

The use of computerized accounting system allows for immediate and accurate access, efficient knowledge sharing, cost effective, as well as comprehensive information of which is critical for successful organization (Ibid). Penalties are automatically applied to late payments, daily reporting of cash receipts and due payments to be collected should be automatically generated by the system (Sohne G. 2003).

It was revealed that in UK, effectiveness of information technology (computer) has been identified as the critical ingredient for a good revenue collection. The collection rate has boost to more than 90% after the implementation of computer-based revenue collection system (Yakimin, Y. etal, 2003).

For government to match in performance with the growth and expectations of its constituents, it must dramatically increase its fiscal depth without incurring costly recurring overheads. Automated systems have been proven to be capable of introducing massive efficiencies to business processes that can result in increased revenue. Applying technological solutions towards the strategic goals for government will be a key step towards transforming government into an entity that can keep abreast of the needs, requirements and expectations of today's modern world. that are especially important to a computerized revenue collection system or otherwise appear to be unachievable using traditional solutions

Proper record keeping is also improved using computerized revenue collection system. Proper record keeping enhances control through audit as it was revealed by Yakimin Y. (2003) that in 2000, Kuantan Municipal Council has started using the computerized revenue collection system. Audit investigation has found that the council revenue management improved on the result of the computer usage, based on the following results; cash book verified by the authorized officer, organized
computerized revenue collection receipt, and collection of revenue deposited to the Bank immediately.

2.1.6 Administration of revenue collection

Majority of the Tanzanian Councils demonstrate major flaws in the administration of their own revenues. According S.I. Mzenzi (2013) in CLK net Policy brief no 7 explained within the four LGAs in Mainland Tanzania revealed substantial inadequate controls related to the Councils’ revenue. In all of the Councils visited, virtually all of the revenue related functions such as follow-up, recording, and maintenance of the cash collected, were done by few individuals. The shortage of competent staff existed at the Councils in general, and revenue section in particular, did not allow sufficient segregation of duties which is potential for the efficient monitoring of the Councils’ revenues.

Also, unlike TRA which has put in place the revenue computerized system, majority of the Councils do not have one. They maintain a list of the tax payers depending on the type of local taxes and they normally adjust accordingly whenever the payment is made. This, not only increases the administration costs to the Councils, but also runs a risk of inappropriate accounting for revenues.

2.1.7 ANTIQUITIES DIVISION

The Division of Antiquities is a statutory body within the Ministry of Natural Resources and Tourism responsible for conservation, preservation, protection and management of cultural heritage resources in Tanzania. The History of Antiquities Division and of Conservation of cultural heritage in Tanzania dates back to the colonial period in 1937 when the legislation to protect and preserve historical moments; (www.mnrt.go.tz). Antiquity includes a monument, a relic and any protected object; (Antiquities Act, 1979). The objective of the Antiquities and Museum is to conserve, protect, research and develop the national cultural heritage for the present and future generation and promotion of recreation and tourism development. Historical areas and natural heritage of the nation have to be conserved to serve as tourist attractions and as centers for education to the people.
2.1.8 Fee Collected from Antiquities Tourism

The following schedule of fees is payable by the tourist hunter and hunting operation:

Table 2. 1: Fees Payable in Antiquities Tourist

<table>
<thead>
<tr>
<th>Item</th>
<th>Requirement</th>
<th>Fees (TSH)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Local visitors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Elders</td>
</tr>
<tr>
<td>Entrance fee</td>
<td>World heritage</td>
<td>27,000</td>
</tr>
<tr>
<td>Entrance fee</td>
<td>National heritage</td>
<td>20,000</td>
</tr>
<tr>
<td>Entrance fee</td>
<td>Other heritage</td>
<td>10,000</td>
</tr>
</tbody>
</table>

Source: Ministry of Natural Resources and Tourism (2009).

2.1.9 Procedures for Collection of Revenue

The Antiquities Act No 10 of 1964, section 25, empowers the Minister to make regulations to prescribe types of fees. Also, it authorizes the Director to issue permits and licenses. The setting of fees is organized internally in the division by involving head of sites and state Attorney under coordination of an officer at the headquarter appointed by DoA. The revenues are collected by the Head of Sites. At the end of every month all revenue collectors summarizes all the monthly collection using RCCB and send the summary report with copies of ERVs and bank pay in slip to PS MNRT for reconciliation.

Revenues generated from Antiquities are collected by the antiquity officers in the MNRT. More than 50,000/= Cash should be banked at bank. Then collected monies are deposited in the MNRT Account. Revenue collected is summarized in the Revenue Collection Cash Book (RCCB) on monthly basis. The RCCB, copies of Exchequer Receipt Vouchers (ERVs) and Bank pay in slips are submitted to the Permanent Secretary MNRT for compilation, records, verification and
reconciliation. This procedure is not documented and it is hardly known by those person involved.

2.1.10 Reports and records
Reports are documents characterized by information or other content reflective of inquiry. According to “Hill and Dale”, a report is a written document describing the findings of individual or group. Reports can include financial reports, council reports, and performance reports among others. Financial reports are formal records of a business’ or organizations financial activities.

Also records are documents relating to the receipt, management, and disbursement of organizational funds. These include but are not limited to receipts, minutes of meetings in which financial decisions are made, bank statements, expense vouchers. The report and records are used by the management for decision making as they are used for future references to know which period had a decline in revenue collection and which one had the highest collections. The records and reports are also used for audit purposes and as supporting documents. In Antiquity Division the centers has various levels of reporting on revenue collection, which are :-

Level 1: Daily revenue collection reports, which are internal records prepared by the person who had manned the collection desk for the day. Entries are made on the internal cashbook which is updated on regular basis

Level 2: Weekly report on the total weekly revenue collected prepared by the designated Accountant, which are reviewed by the HoS and sent to the HQ revenue Accountant, every following Wednesday to the week in reporting. The centre uses a standard form for the weekly report;

Level 3: Monthly reports are prepared by the centers and sent to the MNRT with copies of the pay – in – slips, receipts and the RCCB. In addition the MNRT (HQ) receives monthly statements from NMB confirming all the deposits by the centre. (*MNRT ,Price Water House Coopers report; 2009*)
2.1.11 security facilities for accountable documents and cash

Regulation No. 67 requires that the officer in charge of the office must keep all unused receipt documents under lock and key, keeping the key personally and issuing only such documents as are required for immediate use’. Reg. 141 (1) directs that safe and strongboxes shall be provided for cash custody of public moneys and valuables in all government premises in which such such moneys are received and retained either temporarily or permanently. Reg. 148 (1) requires that safe should be built into the wall of the building (Public Finance Regulations, 2004)

Most of the Councils’ revenue receipt books tend to be missing, and it is difficult to establish precisely whether the revenues related to those missed receipt books have been collected or not. For instance, in the FY 2010/11, a total of 948 revenue receipt books from 48 Councils were missed (CAG, 2011). Related to this is the alleged tendency of some of the dishonest revenue collectors who use other receipts in place of those given by the Councils. These anomalies as a whole have contributed to the low revenues.

Furthermore, the audit inspection (MNRT, 2012) revealed that fifteen (15) unused "ERV" books for collecting revenue was laid on the table without any consciousness of the sensitivity of the documents. The centre has no still cabinets to lock the documents. The audit futher found that the safe and some of ERV books and the cash are kept at home. Absence of strong and reliable office room contribute to the situation. The cash and ERV books can be easily misappropriated and used illegally hence loss of Government revenue.

2.1.12 Empirical review

Empirical work on Government revenue is important for economic growth in general and the development of country in particular. Despite certain positive developments on the part of the Central Government, LGAs in the country still face a number of setbacks. One such major administrative challenge is the inability to collect fully the revenue due to them. The huge gaps between reported and projected revenues in the revenue data is an indication of inability to collect.
In his study, Mkonyi E. S. (2004) addressed some qualities of a good tax system. He observed that a good tax system should be fair, understandable, not interfering with resource allocation, non-arbitrary, low cost of administration and flexible. In addressing attributes of a good tax system, or in other words a good revenue collection system, he emphasized much on the amount collected and the system itself while little emphasis was given to personnel involved.

Peacock and Wiseman (1979) argue that temporary increases in government expenditures due to “crises” can lead to permanent increases in government revenues often called the “displacement effect” International Centre for Tax and Development (ICTD), Research Director, Prof Odd-Helge Fjeldstad, said researches show that countries with high aids receipts tend to have a low tax collection rates in comparison to Gross Domestic Products. “Tanzania is good in chasing donors’ money,” Prof Fjeldstad told participants of one day Tax and Development workshop organized by Norwegian Church Aid (NCA) over the weekend.

According to the Norwegian economist (2013), there are negative relationships between aid funds and revenue collection as if one increases and the other decreases. In 2009, the research document shows Tanzania aids ratio to GDP was 11.2 per cent compared to 15.1 per cent of revenue collection. The biggest economy in East Africa, Kenya does not factor in donors money into its budget and have the highest rate of revenue collection in the region of about 20 per cent.

Effective control in the revenue collection is paramount and personnel involved are key players to ensure that amount collected are accounted for properly. Study conducted by Songoro (2008) on internal control system on revenue collection in Dodoma Municipal Council highlighted that internal control covering revenue collection in various organizations need competent personnel to enhance internal check so that to minimize factors influencing losses, frauds, theft and any kind of shortage in revenue collection. He further added that shortage of qualified and competent accounts personnel and inadequate segregation of duties are among other factors contributed to the poor controls of revenue collection.
According to Wenli Yan (2008) research report, revenue volatility has been a major concern for state and local government administrators because stability is necessary for the effective operation of many aspects of a government. Volatile revenue streams can affect the continuity of public service delivery and cause other long run inefficiencies. Stable revenues make it easier for governments to maintain a stable level of public services. Friedman (1978), states that changes in government revenue bring about changes in government expenditure. It is characterized by unidirectional causality running from government revenue to government expenditure.

2.1.13 Conceptual Framework
A conceptual Framework can be defined as a basic structure that consists of certain abstract blocks which represent the observational, the experiential and the analytical/synthetically aspects of a process or system being conceived. The interconnection of these blocks completes the framework for certain expected outcomes.

After reviewing what other researchers have said concerning the revenue collection system, the researcher is able to formulate conceptual framework that will summarize the study in case of independent and dependent variables. The system of revenue collection is presented in the framework as in table 2.2 below:
The above model clearly identifies the two types of variables that are being focused on in the study. These include:

(i) **Dependent variable** (Amount of revenue collected and sustainable use of Antiquities resources)

**Amount of revenue collected and sustainable use of Antiquities resources**

Are outputs from the system. According to the researcher, an effective revenue collection system depends on rate setting processes, quota setting processes, stakeholders, budget or financial resources as well as computerization of the collection system.
(ii) **Independent variables** (rate setting, awareness and involvements, budget, computerized)

**Rate setting**

Is the process of setting the specific amount of fees per individual to be paid when entering in the area of antiquities stations. This variable will enable the researcher to access the transparency of setting fees rate to stakeholders.

**Awareness and involvement**

The quality or state of being aware of an external object or something within oneself and how the tourists know the tourism centers. This variable will enable the researcher to access the transparency of the collection system of revenue. This show how the foreign tourists and home tourists get information tourist activities

**Budget**

An estimation of the revenue and expenses over a specified future period of time. Budget set aside by the Ministry will help the researcher to access how important the revenue aspect is viewed by the ministry

**Computerization**

To control, perform, process, or store (a system, operation, or information) by means of or in an electronic computer or computers in revenue collection. This variable of computerization will identify leakages in the system.

The researcher will concentrate on collection of data that will base on the independent variables mentioned. Data collected will enable the researcher to conclude whether the MNRT’s system of revenue collection from Antiquities tourism is effective or not, which is the main goal of the study
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This part describe the methodological framework of the study which includes area of study, research design, units of inquiry, sampling techniques, data collection methods, data presentation methods and data analysis plan.

3.1.1 Area of the study

This study was carried out in the MNRT, specifically in the antiquities Division. The ministry collects revenue from other sectors of natural resources namely forestry and Wildlife Division. The researcher concentrated in the Antiquities division since it is a sector that is vital in the promotion of tourism industry in the country.

The study involved not only stakeholders within the ministry, but also those key stakeholders outside the ministry. The study sought views from local communities living adjacent to areas where Antiquities tourism is operating. Some of the internal stakeholders included in the study were officials in the Accounts and Finance departments involved in revenue collection system in tourist of antiquity, employees in other departments and senior officials in the Antiquities Division.

3.1.2 Research design

The research design was a case study. The case study was selected so as to cope with time and financial constraints allocated for the purpose. However, this design enabled a researcher to use effectively and efficiently the scarce financial and time resources endowed for the study. A case study research design creates an enabling environment for combining a variety tools including questionnaires, interviews, documentations and observations to conduct a thorough inquiry in the phenomenon. Case study design enabled the researcher to study and monitor the system used in ascertaining, estimating and collection of revenue from Antiquities tourism.
3.1.3 Type of research

This study was focus on qualitative approach based in the observations or data from which it was developed; it uses a variety of data sources, including quantitative data, review of records, interviews, observation and surveys.

3.1.4 Sample and sampling technique.

The researcher was expected to use judgmental sampling technique since the people targeted have full knowledge and profession on the subject matter under this study. And also the researcher will select this technique because it involves Lower cost of sampling and lesser time involved in the process.

3.2 Data Collection method.

3.2.1 Unstructured Interview

The researcher was conducted oral interview to employee who deal with collection of revenue. Also other staffs were interviewed orally in order to give views of the subject under study.

3.2.2 Documentary

Various documents were revised in order to obtain existing data related to the study; this will include organization journal and database. From the database information on productivity of revenue collected over a specified period will be obtained, Also fees from the antiquities sites and other related revenue will be obtained.

3.3 Data Collection Instruments

3.3.1 Questionnaire

Structured questionnaires were used in gathering information directly from respondents who directly involved in collecting fees. Also other supporting staff will be distributed with questionnaires like those who deals with revenue.
3.4 Data analysis and presentation technique

3.4.1 Interpretive techniques

This is most common analysis of qualitative data by observer impression. That is, expert or observers examine the data, interpret it via forming an impression and report their impression in a structured and sometimes quantitative form. And this method was chosen because of the nature of expected data.
CHAPTER FOUR

PRESENTATION OF THE FINDINGS, DATA ANALYSIS AND INTERPRETATIONS

4.1 Introduction
This chapter discussing, presenting and analyzing the findings on the research by showing the responses of respondents at different stages as collected through the stated research methods discussed in chapter three. Data collection exercise was not an easy task. Interviews and discussion were conducted to some selected high rank personnel, and questionnaires were distributed among various respondents. The researcher complimented data collected through observation on the revenue collection system. The overall response of questionnaires returned was 75 percent, and the researcher treated this rate as a fair response.

4.1.1 Respondents responsiveness
The responses from the targeted groups were as follows; the researcher targeted five (5) respondents from the Ministerial Internal Auditors but eight (8) out of 8 responded which is 100 percent, the researcher targeted accountant but seven (7) out of 8 responded from head quarter which is 87.5 percent, the researcher targeted ten (10) respondents from centers Accounts but seven (7) out of 10 responded which is 70 percent, the researcher targeted sixty (60) respondents from other employees of the ministry but forty eight (48) out of sixty responded which is 80 percent and the researcher targeted fourteen (14) respondents from Antiquities senior officers but six (6) out of fourteen responded which is 70 percent.

Majority of respondents were employees of the MNRT hence they were in working contact with the respondents. Summary of responses from the distribution of questionnaires is shown below.

24
Table 4.1: Responses from the Distribution of Questionnaires

<table>
<thead>
<tr>
<th>S/No.</th>
<th>Groups of Respondents</th>
<th>Sent</th>
<th>Returned</th>
<th>% of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Internal Auditors</td>
<td>8</td>
<td>8</td>
<td>100%</td>
</tr>
<tr>
<td>2</td>
<td>Center Accountants</td>
<td>10</td>
<td>7</td>
<td>70%</td>
</tr>
<tr>
<td>3</td>
<td>Accountants (Revenue Section, MNRT HQ)</td>
<td>8</td>
<td>7</td>
<td>87.5%</td>
</tr>
<tr>
<td>4</td>
<td>Antiquities Senior Officers</td>
<td>14</td>
<td>6</td>
<td>25%</td>
</tr>
<tr>
<td>5</td>
<td>Others</td>
<td>60</td>
<td>48</td>
<td>80%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>100</strong></td>
<td><strong>76</strong></td>
<td><strong>75%</strong></td>
</tr>
</tbody>
</table>

The trend in revenue collection for six years showed some improvements, and it is attributed to the efforts of the division to conduct supervision of tourism activities, monitoring and infrastructure development, and an upward revision of fee rates in 2009. The trend in revenue collection from Antiquities tourism shown in figure 4.1.

Figure 4.1: Trend of Revenue from Antiquity Division

Source: Antiquities division Revenue Trend 2012
Apart from revenue trend presented above that shows improvements over some years, the system of revenue collection is still facing major challenges. The researcher here presents some key findings based on questionnaires, interview and observation made during research period. These findings may be grouped as those impacting optimum revenue collection based on review of documents and those based on information gathered from field via questionnaires, interviews and observation.

4.1.2 Findings, Analysis and Interpretation of data
4.1.2.1 Revenue collection system computerized

The current revenue system employed by antiquities division was reported by most of the interviewed the system was not computerized. Computers are used as merely tools for computation and data compilations. However it is rather difficult to identify losses because the poor feedback mechanism which involves review of papers which usually take long and sometimes tracing where a loss occurred is difficult.

“According to Maj. Ablorh-Quarcoo (2009), said the cumbersome manual system of revenue mobilization has created dissatisfaction and led to an increased cost to tax clients, tax administration and the government. As a result of the inefficient and ineffective manual system of tax administration, the tax burden has always fallen on the few in the formal sector, although it is estimated that in terms of economic activity, about 83 percent is carried out by the self employed sector, mostly operating informal structures even though quite a significant number could be classified as earning below the taxable threshold of income liable to tax’, he said.

Due to this fact, it is very difficult to access complete set of data that details on number of visitors, as well as amount realized. High costs for collection, fraud, underpayment and leakages in revenue could be made worse without the use of adequate computerized system. Manual system slows to access information that would otherwise take too much time and effort to generate from the available hard copy records.

Findings obtained from questionnaire and interviews are summarized in the table number 4.2 and chart No. 4.1 below that indicates the way respondents responded on
system in revenue collection is manually or computerized as the questionnaires were collected back by the researcher during the study.

**Table 4.2 respondent’s results on revenue collections system is computerized**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>9</td>
<td>12%</td>
</tr>
<tr>
<td>No</td>
<td>54</td>
<td>72%</td>
</tr>
<tr>
<td>Not certain</td>
<td>12</td>
<td>16%</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

The results indicated that 72% of the respondents disagree that there the revenue collections system is not computerized is, 9% of the respondents agree that revenue collections system is computerized and 12% of the respondents are not certain.

**4.1.2.1 Interpretations**

From the analysis summarized above it is interpreted that larger number of respondents recommends that revenue collections system is not computerized while few of them agree that revenue collections system is computerized and few are not aware whether revenue collections system is computerized or manually
4.1.3 Lack of transparency in setting rates and review

Generally there is no defined legal framework for setting and reviewing fees for Antiquities tourism. There is no any legislation that governs the process of setting and revising fee rates. As a result, it is open to ones own interpretation. The Antiquities Act 1964 empowers the Minister to create rules and regulating the charging of entrance fees to monuments. It is unclear if this includes fee rate setting (sections 25), it do not highlight the frequency of review or considerations during setting/ review. Most of respondents agreed that the system of setting rates is not...
clearly known to stakeholders. Only few officials are involved in rate setting and the structure is unclear and not transparent.

Respondents also showed some concerns on the pricing structure for antiquities tourism fees. In all levels, respondents agreed that the structure is too rigid and any adjustments to the fees have to be made with ministerial approval, which are often difficult to achieve. As a consequence, the division has been forced to increase fees in order to increase revenue instead of regularly reviewing and updating fee rates charged.

**Table no. 4.3 summarizes the results on the responses from Interviewee on Transparent and review of fees rate**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>20</td>
<td>26.7%</td>
</tr>
<tr>
<td>NO</td>
<td>50</td>
<td>66.6%</td>
</tr>
<tr>
<td>NOT CERTAIN</td>
<td>5</td>
<td>6.7%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source**: Questionnaire results and interview

Findings have revealed that there is no transparency, 66.6% of the respondents disagree that there is no transparency while 26.7% of the respondents suggests that there is transparency in rate setting 3.03% of the respondents have no idea whether there is transparency or not.

**4.1.3.1 Interpretations**

The analysis above can be interpreted that, procedures of reviewing the fees rates are not clear and transparency 66.6% of the total population responded.
Chart no. 4.3 demonstrates the results of transparency

**Source:** Questionnaire results and interview

**4.1.4 Segregation of Duties**

Segregation of Duties is the separation of incompatible duties that could allow one person to commit and conceal fraud that may result in financial loss or misstatement to the company. Segregation of duties may be within an application or within the infrastructure. The current process of revenue collection at centers relies on the integrity of those administering it. Through observation and interviewed researcher
found that at most times one person is responsible for receiving cash from customers, issuing ERVs, review the accuracy and correctness of rates charged, reconciles the cash collected with cash deposited at the bank, and carries out banking activities.

No single employee is allowed to collect cash, processes, issue ERV, record in books, banks and prepares report. For purposes of enhancing internal check, those activities should be isolated i.e. they should be performed by different employees with at least two (2) employees in situations where there is staff shortage.

Regulation No. 79 (2) of the Public Finance Regulations, 2004 states that in exercising this control the Accounting officer shall appoint an officer whose duty shall be to examine and check daily all entries in cashbooks and other books of account, with counterfoils or copies of receipts or original documents verifying the correctness of the transactions. Most of Respondents disagree that there was no segregation duties

**Table no. 4.4 summarizes the results on the responses from Interviewee on segregation of duties**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>6</td>
<td>8%</td>
</tr>
<tr>
<td>NO</td>
<td>69</td>
<td>92%</td>
</tr>
<tr>
<td>NOT ACERTAIN</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

Findings have revealed that there was no segregation of duties, 92% of the respondents disagree that there was no segregation of duties while 8% of the respondents suggests that there was segregation of duties
4.1.4.1 Interpretations

The analysis above can be interpreted that, there is no segregations of duties in revenue collections 92% of the total population responded

Chart no. 4.4 demonstrates the results of segregation of duties

Source: Questionnaire results and interview

4.1.5 Feedback Mechanism

There is lack of feedback mechanism between collections centers and Dar es Salaam. This situation creates possible loopholes for revenue leakages through misplacement of documents, cheating and collusion that result into under invoicing and other fraudulent practices. There is no automated system for capturing the
revenue data. The revenue data are manually entered in government exchequer revenue book (ERVs) and deposited into Ministry’s revenue collection account. The revenue collected is deposited into the revenue collection account month end. Bank reconciliation for revenue collected is not done at the center; it is done at ministry level on monthly basis by the accountant in Antiquities division. The reconciliation focuses to compare revenue as stated in the bank statement and revenue as stated in the returns submitted by the centre. Cash count is not conducted at month end.

Revenue Department should have electronic mechanism especially once the money is banked in the bank. The mechanism that is available now is, Revenue Department waits the returns from up country stations in order to reconcile the revenue at the end of each month that could make the loopholes of revenue collected not banked on time and forgery could take place.

Improved feedback mechanism could have provided internal check and control between the centers and head quarter involved in the study, 70% of respondent that are accountants said that automated feedback mechanism is important but now there is no automated feedback mechanism that could help to, easy monitoring of revenue generation and easy monitoring and identifying fraud or rogue revenue collectors.

The respondents of this finding were shown by the following table

**Table no. 4.5 summarizes the results on the responses from Interviewee on feedback of revenue collections**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>10</td>
<td>13.3%</td>
</tr>
<tr>
<td>NO</td>
<td>62</td>
<td>82.7%</td>
</tr>
<tr>
<td>NOT CERTAIN</td>
<td>3</td>
<td>4%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

Findings have revealed that there was no automated feedback, 82.7% of the respondents disagree that there was no automated feedback while 13.3% of the respondents suggests that there was automated feedback and 4% not certain.
4.1.5.1 Interpretations

The analysis above can be interpreted that, there is no automated feedback in revenue collections that used to control revenue collections between collections centers and Dar es Salaam. 82.7% of the total population responded.

Chart no. 4.5 demonstrates the results presence of automatic feedback on revenue collections.

Source: Questionnaire results and interview

4.1.6 Multiple entrances and exit points in collections centers

It was observed that in collections centers there were many entry and exit points that deprive the ability to collect revenue to each person entering or departing. It is also difficulty to compile reliable data on number of visitors, days spent. This situation
causes lack of accurate statistics and deprives the Government of revenue which would have been collected, and proper planning in the future.

It was found that there are some visitors who take photographs around and near the station area from a distance and leave the place without paying. Photographing of the ruins should be paid for but the amendment of 1964, Antiquities Act is silent over the penalty if someone goes against it. Moreover Kaole Ruins has only one gate which is also used as a public road for residents around the site. The situation, provide possibility for some visitors to enter the premises and enjoy the facilities without paying any money to the Government that results to loss of revenue. This situation could cause loss to the government.

In respect to whether the multiple entrance and exit points leak the revenue; the findings indicates that, 85.3% of respondents revealed that, there is leakage of revenue due to multiples entrance and exit points; while 8% of respondents disagree that, there is no leakage, 6.7% of respondents were not even aware whether there is leakage or not

**Table no. 4.6 summarizes the results on the responses from multiple entrances and exit points**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO</td>
<td>6</td>
<td>8%</td>
</tr>
<tr>
<td>YES</td>
<td>64</td>
<td>85.3%</td>
</tr>
<tr>
<td>NOT CERTAIN</td>
<td>5</td>
<td>6.7%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

**4.1.6.1 Interpretations**

The analysis above can be interpreted that, there is leakage in revenue collections that caused by multiple entrance and exit points in collections centers. 85.3% of the total population responded.
Chart no. 4.6 demonstrates the results responses from leakage of revenue collections through multiples entrance and exit points

Source: Questionnaire results and interview

4.1.7 Daily banking of revenue collections

From observation and discussion internal control system was weak in banking. More than 80% of respondents told that the cash is not banked as per requirement provided in Reg. 149 (1) of the Public Finance Regulations 2004, requires that all...
public money received other than temporary imprest should be immediately banking/deposited into bank account. Through discussion and interviewed most of the respondents agreed there is delaying of banking revenue collections, for example according to the report (2011/12) of MNRT internal audit showed that, during the time of audit, the cashier was holding more than 20,000,000.00 in the safe. Despite the explained observation, in case of any loss the officer responsible for cash will be entirely personally held responsible.

Findings obtained from questionnaire and interviews are summarized in the table number 4.7 and chart No. 4.7 below that indicates the way respondents responded on banking system if revenues are banking daily as the questionnaire collected back by the researcher during the study.

**Table 4.7 respondent’s results on daily banking**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>4</td>
<td>5.3%</td>
</tr>
<tr>
<td>No</td>
<td>71</td>
<td>94.7%</td>
</tr>
<tr>
<td>Not certain</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

The results indicated that 5.3% of the respondents agree that revenue collections banked daily while, 94.7% of the respondents do not agree.

**4.1.7.1 Interpretation**

From the analysis summarized above it is interpreted that larger number of respondents recommends that revenue collections did not banked daily, while few of them agree that revenue collections is banked daily.
Chart no. 4.7 demonstrates the results responses from Daily banking of revenue collections

Source: Questionnaire results and interview

4.1.8 Revenue forecast in collections centers

Lack of clearly defined procedures for setting revenues targets for the collection centers causes failure to realize the revenue collection target. The division does not have clearly prescribed procedures for setting revenue targets in various collection centers. As a result, the centers set their own yearly revenue collect targets with little or no consultation with the division. The collection centers propose targets is use them to set their own overall targets. The process for setting targets is
implemented in a very adhoc manner, with litter no clearly defined criteria. As a result, targets set by the divisions have been consistently low. At face value, it may appear that the divisions are performing well because they reach and even exceed their targets. However, in almost all cases, total collection are far below potential. This challenge poses a significant barrier to improved revenue collection across the division.

For example; according to report (2011/12) of MNRT internal audit shown that “Kaole was assigned to collect revenue of Twenty Million 20,000,000/= Until May 2012 the collections was only Tshs 6,372,600 /= which is equivalent to 32 percent (32%) of the amount planned to be collected. This situation justifies that the target cannot be achieved by the end of the financial year 2011/2012. This weakness is caused by lack of controls at the entry point in ensuring that all visitors arriving at the station are recorded and pay entry fees. It is also possible that the target was too high”.

From the finding of the question asked to respondents that revenue forecasted is the same as amount collected. Most of respondents disagreed that centers revenue collected is not the same as revenue forecasted. The table below show how the respondents responded from the question asked.

**Table 4.8 respondent’s results on revenue forecasted is the same as revenue collected**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>8</td>
<td>10.7%</td>
</tr>
<tr>
<td>No</td>
<td>58</td>
<td>77.3%</td>
</tr>
<tr>
<td>Not certain</td>
<td>9</td>
<td>12%</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview
4.1.8.1 Interpretation

In respect to revenue forecasted is the same as revenue collected; 77.3% of respondents argued that, targeted revenue and collected revenue is not the same; while 10.7% of respondents argued that, it is the same between revenue collected and revenue forecasted, 12% of respondents were not certain.

Chart no. 4.8 demonstrates the results responses from question, revenue forecasted is the same as revenue collected.

Source: Questionnaire results and interview

4.1.9 Effective in Monitoring and supervision on antiquities tourism activities

Most of the collection centers visited, there were instances of low levels of efforts in supervision and monitoring to antiquities centers. There were evidences of
insufficient levels of monitoring and supervision of staff responsible for revenue collection. Spot checks are not conducted as frequently as required to verify work being carried out.

The control environment for collection of revenue at Oldupai center is not effective that brings possibility of misappropriation. There is no mechanism for checking and verifying number of visitors whose entrance fees are being paid as compared to the actual visitors entering the museum. Absence of or non-use of the gate at the entry point contributes to the problem. There is no value for the amount of money that was spent to construct the gate if the Center cannot make the most of it. Although the center collects at average of 3,000,000.00 per day, it is the audit views that the gaps cause loosing government revenue. More can be collected if control measures are installed.

The issue of effective in Monitoring and supervision on antiquities centers affects performance and outputs which lead to failure to meet objectives and goals; 55% of respondents argued that effective in monitoring and supervision on antiquities centers hat, there is no effective in monitoring and supervision on antiquities centers in revenue collections; while 25% of respondents argued that, the centers has effective in monitoring and supervision on antiquities centers, 20% of respondents were not certain whether there or not. The table 4.9 below indicates responses from respondents.

**Table 4.9 respondent’s results on effective in monitoring and supervision on antiquities centers**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>11</td>
<td>14.7%</td>
</tr>
<tr>
<td>No</td>
<td>61</td>
<td>81.3%</td>
</tr>
<tr>
<td>Not certain</td>
<td>3</td>
<td>4%</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview
4.1.9.1 Interpretations

The analysis above can be interpreted that, there is no effective in monitoring and supervision on antiquities centers. 81.3% of the total population responded.

Chart no. 4.9 demonstrates the results responses from effective in monitoring and supervision on antiquities centers

Source: Questionnaire results and interview

4.1.9. Sufficient marketing strategies

The Ministry’ Strategic Plan identifies number of strategic objectives and strategies to achieve them. Promotion of natural, cultural resources and tourism products and
facilities to the local and international markets is the focus for achieving the Ministry’s’ objective of increasing revenue.

Promotion can be enhanced by developing a communications plan which specifies what type of information will be communicated, how it will be developed, when it will be released, and how it will be distributed. Similarly, a technical assistance plan can be developed to indicate what assistance will be provided, to whom, and under what circumstances. The Oldupai gorge is one of the Worlds heritage site with unique history in the World. It is the big opportunity for branding and marketing the department, the Ministry and the Country at large. The centre needs marketing and promotion strategy that will promote the centre and eventually increase revenue.

Tourists’ package to the northern circuit includes a tour to Oldupai Gorge resulting to a considerable number of tourists to this attraction. Most other sites which are far from the traditional wildlife tourism routes do not have the same privilege as Olduvai Gorge. Also payments to visit the place were made by the tour guides. Tourists were not aware of how much it cost to visit Oldupai, and hence couldn’t comment on whether they are getting value for money, for service provided. The table 4.10 below indicates responses from respondents.

**Table 4.10 respondent’s results on sufficient marketing strategy**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>11</td>
<td>14.7%</td>
</tr>
<tr>
<td>No</td>
<td>52</td>
<td>69.3%</td>
</tr>
<tr>
<td>Not certain</td>
<td>12</td>
<td>16%</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview
4.1.9.1 Interpretations

Therefore, they receive little or no visitors; 69.3% of the respondents in discussion explained that there was insufficient effort of marketing to Antiquities centers, 16% of respondents not certain, and 14.7% of respondents agreed that there was insufficient marketing.

**Chart no. 4.10 demonstrates the results responses from sufficient marketing strategy**

Source: Questionnaire results and interview
4.1.10 Inadequate fund allocation to centers

Antiquities are expensive to manage but overwhelmingly underfunded and economically inefficient. The flow of funds from and to collection centers is too bureaucratic and cumbersome. Funds to collection centers are not always released on time, affecting operations efficiency and the policies to support monitoring and evaluation activities are inadequate. Insufficient financial resources coupled with delays in receiving expenditure funds were mentioned by more than 90.7% percent of respondents as a major challenge at all collection centers and 9.3% percent of respondents said fund allocation is adequate.

Additionally revenues collected were not retained at the centers to cater for operation costs, instead all revenues were remitted to MNRT head office. Centers then obtain expenditure funds through budget allocation from MNRT headquarter. This factor hinders the ability of the collection centers to successfully carry out revenue collection activities and run day to day operations. This impacts revenue collection levels, staff motivation and level of integrity.

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>68</td>
<td>90.7%</td>
</tr>
<tr>
<td>No</td>
<td>7</td>
<td>9.3%</td>
</tr>
<tr>
<td>Not certain</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

4.1.10.1 Interpretations

The analysis above can be interpreted that, there is Inadequate fund allocation to centers. 90.7% of the total population responded.

Chart no. 4.11 demonstrates the results responses from inadequate fund allocation
4.1.11 Lack of incentives and Working tools/equipments to centers

Lack of tools has on productivity; there is an impact on employee morale which must not be overlooked. When employees are trying to work at their jobs with pride and dedication, but are held back by a lack of tools, it is very frustrating. This can cause team members to lose their passion for their work, and the result is a lessened energy for getting the job done. Certainly, they will still work, but they will not have the energy that they usually would, because they are always feeling held back.

**Source:** Questionnaire results and interview
Majority of respondents revealed that insufficient equipments and working tools affects the MNRT’s ability to extract optimum revenue from Antiquities Tourism. Monitoring activities are negatively affected by lack of facilities and equipments such as vehicles, computers, printers and stationary for office operations. This constraint contributes for the low working morale on the part of the collection centers.

Moreover in most all attraction sites visited by researcher such as Oldupai Gorge, Amboni Curve, there are no facilities such as rest house or information centre where visitors can get credible information on the history of the sites. Most of respondents in discussion explained that an incentive is one of the problems in Antiquities centers. 96% of respondents responded that there is lack of incentives together with tools and equipments to centers, 4% of respondents not certain. The figure below explained the above finding

**Table 4.12 respondent’s results on incentives and Working tools/equipments to centers**

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>3</td>
<td>4%</td>
</tr>
<tr>
<td>No</td>
<td>72</td>
<td>96%</td>
</tr>
<tr>
<td>Not certain</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Source:** Questionnaire results and interview

**4.1.11.1 Interpretations**

From the results of findings and summary of table above and graph below it is interpreted that there is lack of incentives and Working tools/equipments to collection centers 96% of the total population responded

**Chart no. 4.12 respondent’s results on incentives and Working tools/equipments to centers**
4.1.12 Lack of Professional Accountants and segregation of duties in revenue collection

The current process of revenue collection at the centre relies on the integrity of those administering it. There is little internal control and no segregation of duties. Researcher found that at most times one person is responsible for the receiving cash from customers, issuing ERVs, review the accuracy and correctness of rates charged, reconciles the cash collected with cash deposited at bank and carries out banking activities.

Moreover most of the revenue collectors in the Antiquities division have not been trained in accounting and finance. They were employed as technical workers in...
conservation and law enforcement in ministry. The revenue collectors have therefore been using the experience acquired over long period of service. It is likely that some inefficiency noticed can be explained by skill gaps observed. 60% of respondent responded that there is lack of Professional Accountants in Antiquities Centers 20% of respondents not certain and 20% responded explained that there is Professional Accountants. The figure 4.3 below indicates this findings

Table no. 4.13 summarizes the results on the responses from Interviewee on lack of Professional Accountants and segregation of duties in revenue collection

<table>
<thead>
<tr>
<th>OPINION</th>
<th>RESPONSE</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>45</td>
<td>60%</td>
</tr>
<tr>
<td>NO</td>
<td>15</td>
<td>20%</td>
</tr>
<tr>
<td>DON’T KNOW</td>
<td>15</td>
<td>20%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Questionnaire results and interview

4.1.12.1 Interpretations

The analysis above can be interpreted that, there is lack of professional accountant and segregation of duties since 60% of the total population responded agreed

Chart no. 4.13 demonstrates the results responses from professional accountant and segregation of duties
4.1.13 Unpleasant environment

The work environment can include various factors—the lighting, furniture, colors, smells, sounds—everything that makes up the environment where work happens combines into an overall effect.

*For example, according Kori Rodley (2010) said that, “A business that specializes in auto body repair and auto painting is going to have the equipment needed to get the job done, as well as some pretty strong odors of paint. There are things the*
employers can do to minimize the effects but they will likely not be completely eliminated. One would assume that individuals who are highly sensitive to this environment would not want to work there and that employees will understand the realities of the work environment.”

One of the interesting things that make people visit antiquity centers is a pleasant and attracting environment of a particular station. According to internal audit report (2011/12) of MNRT for financial year 2011/12, reported that “most of the collections centers of antiquities were not attractive for example Ambon toilets which were constructed many years ago do not bring a very good image for visitors who visit the area. The station collects revenue through entrance fees from the visitors who are attracted and eager to see the caves but the toilets discourage visitors. And it’s one among the reasons for station to under collection. The situation is definitely damaging the image of the centre; it discourages visitors and impairs future revenue collections. Most of the respondents explained that the working environment is not attractive. The figure below show the finding analysis

Table no. 4.14 summarizes the results on the responses from Interviewee on existence of Unpleasant environment

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>65</td>
<td>86.6%</td>
</tr>
<tr>
<td>NO</td>
<td>8</td>
<td>10.7%</td>
</tr>
<tr>
<td>NOT CERTAIN</td>
<td>2</td>
<td>2.7%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Questionnaire results and interview

Findings have revealed that there is unpleasant environment to working place due social services like toilets, no canteen where employees can buy food during working hours 86.6% of the respondents agree that there is unpleasant environment while 10.7% of the respondents suggests that there is no unpleasant environment
while 2.7% of the respondents have no idea whether there is unpleasant environment or not.

4.1.13.1 Interpretations

The analysis above can be interpreted that, there is unpleasant environment to working place due social services like toilets, no canteen where employees can buy food during working hours. 86.6% of the respondents agree that there is unpleasant environment.

Chart no. 4.14 demonstrates the results responses from unpleasant environment

Source: Questionnaire results and interview

4.1.14 Insufficient security for accountable documents and cash

Security of accountable documents is very important in collection centre and even in HQ. Accountable documents is definitely the monies, the officer in charge of the
office must keep all unused receipt documents under lock and key, keeping the key personally and issuing only such documents as are required for immediate use. Safe and Strongboxes shall be provided for cash custody of public moneys and valuables in all collection centers in which such moneys are received and retained either temporarily or permanently.

Most of the respondents that were a staff member during interview and discussion explained that there is insufficient security of accountable documents. unused "ERV" books for collecting revenue was laid on the table without any consciousness of the sensitivity of the documents. The centers have no still cabinets to lock the documents. Absence of strong and reliable office room contribute to the situation. The cash and ERV books can be easily misappropriated and used illegally hence loss of Government revenue.

Findings obtained from questionnaire and interviews are summarized in the table number 4.15 and chart No. 4.15 below that indicates the way respondents responded on the question of security of accountable documents were collected back by the researcher during the study.

Table 4.15 respondent’s results on security of accountable documents

<table>
<thead>
<tr>
<th>Opinion</th>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>6</td>
<td>8%</td>
</tr>
<tr>
<td>NO</td>
<td>68</td>
<td>90.7%</td>
</tr>
<tr>
<td>NOT CERTAIN</td>
<td>1</td>
<td>1.3%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>75</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Questionnaire results and interview

Findings have revealed that there is insufficient security of accountable documents in collection centers since 90.7% of the respondents disagree while 8% of the respondents suggests that there is sufficient security of accountable documents while 1.3% of the respondents have no idea whether there is security or not.
4.1.14.1 Interpretations

The analysis above can be interpreted that, there is insufficient security for accountable documents and cash to collections centers 86.6% of the respondents. Chart no. 4.14 demonstrates the results responses from security of accountable documents.

Source: Questionnaire results and interview

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
This chapter presents Summary, Conclusion and recommendation of this study after having presented, analyzed and discussed the findings of the study in the previous chapters.

5.1.2 Summary and Conclusion

From the Conceptual framework presented earlier, the system of collection of revenue lacks clear guidance on how fee rates will be set and reviewed. It appears that only some key officials knows the procedures and determines the fees rate, and sometimes they undertake suboptimal decisions that favor them economically direct or indirect.

The entire system of revenue collection is not transparent, and only few stakeholders understood it completely. Majority of stakeholders even those involved in the execution of the system hardly knew it. The system is not documented and it rely on the financial guidelines stipulated in Public Finance Act, 2004 and its Regulations, 2005 that lacked some specific issues only applied to the Antiquities Division. Involvement of stakeholders in the collection system is minimal. The chaos of rising of rates in 2009 clearly explains the lack of involvement of stakeholders before undertaking some key decisions concerning collection of revenue from Antiquities Division.

Budget allocated to collection centers is inadequate compared to revenue extracted from those centers. Though the MNRT operates under the retention scheme, the scheme itself is not clear. Funds returned to MNRT from MOFEA are not sufficient to enable centers to meet their basic expenditures. Investment made by the Government to revenue collection is minimal that is why MNRT is still relying to manual revenue collection system. Manual system is usually associated with leakages of revenue, inaccurate data, poor recording and delay in reporting, just to mention few.

With the inadequacies observed, amount of revenues collected does not reflect the amount of antiquities resources Tanzania is blessed to have. Also antiquities centers face unfavorable environment that less attractive to our tourists. The current revenue collection does not promote sustainable utilization of resources from antiquities
sector. Therefore, the system of revenue collection employed by MNRT is neither effective nor efficient.

5.1.3 Recommendations

The recommendations presented by the researcher are based on improving system of revenue collection either by increasing amount of revenue collected or by promoting sustainable utilization of resources. Some of recommendations were also presented by other researchers but were not implemented by MNRT without any major reasons. Recommendations to improve revenue collection are as follows;

5.1.3.1 Supervision and Monitoring of Antiquities Activities

Supervision and monitoring is an important area of the revenue collection system, if these activities are properly conducted then the antiquities division revenues is increasing. Any illegal activity in the part of photographers in antiquities centers will be captured and reported. Also the antiquities centers will be able to generate revenue collection, hence improved revenue collection. in order to achieve effective supervision and monitoring government should;

5.1.3.2 Promotion strategies

The Ministry’ Strategic Plan identifies number of strategic objectives and strategies to achieve them. Promotion of natural, cultural resources and tourism products and facilities to the local and international markets is the focus for achieving the Ministry’s’ objective of increasing revenue.

The Oldupai gorge is one of the Worlds heritage site with unique history in the World. It is the big opportunity for branding and marketing the department, the Ministry and the Country at large. The centre needs marketing and promotion strategy that will promote the centre and eventually increase revenue.

The management contract between the Ministry and NCAA should be well managed and reviewed. The department should monitor to ensure that the centre is promoted, historic and archeological interests are maintained. Records of expected revenue to
be accruing from the contract should be maintained to provide for assessment and review.

5.1.3.3 Use of computerized revenue collection system

Ministry should make sure that revenue collections system is computerized in order to get feedback easily when the money is banked, however it will help to now if money collected banked at right time. The primary aim of computerized revenue collection must be to dramatically increase revenues in order to effectively sustain the utility and generate an acceptable return on antiquities resources related to the system.

5.1.3.4 Increase Collection Efficiency

Leakages that occur because of untimely collection, fraud and under-collection could be reduced by streamlining and automating the revenue collection process. Daily reporting of cash collected should be automatically generated by the system. However the researcher suggests that the stations should be assigned the achievable targets and should strategies to achieve them so as to reach the revenue collection goals.

5.1.3.5 Control of the Collection Process

Rigorous monitoring and supervision is critical to insure that revenue losses are minimized. The process of revenue collection can be tightly controlled to avoid fraud, evasion and under-collection. Daily feedback will have to be made for each collection officer. Fraud control can be easily controlled by officers and station’s management should take action to ensure that all visitors pay entry fee and mitigate any delays in banking. HQ will detect that revenue from particular centers is not banked.

5.1.3.6 Training is required

Little or no training should needed to utilize and interact with the revenue collection solution to avoid time consuming, costly and difficult bottlenecks in the collection
process such as training of the payee or the collection officer. If training is necessary, it should be done by means of the collection device itself which should have a comprehensive reference as well as a tutorial for operations.

5.1.3.7 Security of accountable documents

Short term and long-term measures are needed to address the problem. Shifting and fixing the safe to the office building and sending the filing cabinets to the center are suggested as immediate short term measures, where as a safe and reliable office room is suggested as long-term solution.

5.1.4 Recommended further research

The researcher recommends further research to be conducted on the revenue collection aspect in the Ministry of Natural Resources and Tourism (MNRT). This is due to the fact that, The Ministry is responsible with the management of other sub sectors like, Wildlife, Tourism, and Forestry and Beekeeping. These sub sectors are also very important in terms of revenue contribution to the Tanzanian GDP.

The Ministry is faced with the number of challenges in the collection of revenue from its sub sectors. These challenges have caused;

5.1.4.1 The Ministry failing to reach the estimate of revenue for the past three financial years, from 2007/2008, 2008/2009, and 2009/2010;

5.1.4.2 The retention amount has not improved the capacity of the Ministry to undertake its activities as expected;

5.1.4.3 Low level of motivation to employee due to insufficient fund resulting from inadequacy of the ministry to collect its revenue efficiently,

5.1.4.4 Low level of law enforcement that influenced the illegal harvesting of natural resources and;

5.1.4.5 Budget cuts at national level were passed down to protected area managers who received an even lower percentage of the budgets requested

By conducting research to the recommended areas, the Ministry will be able to redesign its revenue collection system and to ensure that necessary steps are taken to
acquire sufficient resources financial as well as non financial for maximum extraction of revenue. For these reasons, it is clear that any issue regarding a lack of tools should quickly be resolved by replacing the item.

Reference


7. The Antiquities Act No 10 of 1964

8. The Public Finance Act 2004

Unpublished Materials


Websites

10. \url{www.wikipedia.org} visited on 13/12/2012

11. \url{http://answers.yahoo.com} visited on 04/11/2012

12. \url{http://www.ujp.gw.uk} visited on 4/11/2012

APPENDIX I

The questionnaire

A study on the An Assessment of Government revenue collection in Antiquities Tourism
Dear Respondent

The following are questions from HAMISI R. MWESI student from MZUMBE UNIVERSITY MOROGORO pursuing Master degree in (MSC) Accounting and Finance. Currently undertaking a research on “Antiquities Tourism”; case study of Ministry of Natural Resources and Tourism (MNRT).

Please provide your help by answering the following questions

PART A

1. GENERAL INFORMATION

1.1 Present position …………………………………………………

1.2 Level of education

I. University level
II. Above form six
III. Form six
IV. Below form six

1.3 Gender

I. Male
II. Female

1.4 How long have you been in your position?

I. More than five year
II. Between one to five years
III. Less than one year

PART B

2. Put a tick whenever appropriate.

2.1 Do you know the procedures of revenue collection of Antiquities tourism from sites?

A) YES [ ]  B) NO [ ]
2.2 Is a system of revenue collection computerized or manually?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW [ ]

2.3 Are the revenue collectors professionally Accountant?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW

2.4 Is there any segregation of duties in revenue collections?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW

2.5 Is Revenue collected banked daily?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW

2.6 Amount collected as revenue is the same as the amount banked?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW

2.7 Revenue forecasted is the same as amount collected monthly?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW

2.8 Which among the following is the most drawback resource?
   A) Finance [ ]  B) Equipments [ ]  C) Technology [ ]  D) Qualities of personnel [ ]
   E) Others (please mention) .................................................................

2.9 Is there any sufficient security of accountable documents?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW [ ]

2.10 Is there enough effort of marketing collections centers?
   A) YES [ ]  B) NO [ ]  C) SOMEHOW [ ]

2.11 Are the numbers of tourists increasing?
   A) YES [ ]  B) NO [ ]

2.12 Is the fees rate suitable for domestic tourists?
2.13. Is there any leakage of revenue collections in the sites?
A) YES [ ] B) NO [ ]

2.14. Is the collections system of revenue from sites is well known?
A) YES [ ] B) NO [ ]

2.15. Is Revenue transferred timely to Permanent Secretary Revenue account timely?
A) YES [ ] B) NO [ ] C) SOMEHOW
If no explain
............................................................................................................................
............................................................................................................................
............................................................................................................................

2.16 Is there enough staff in the revenue collections sites?
A) YES [ ] B) NO [ ]
C) If the answer is No; what are the required number of staff missing?
............................................................................................................................
............................................................................................................................

2.17 Can you explain the operating budget that sends to sites are enough?
............................................................................................................................
............................................................................................................................
2.18. What problems do you encounter during the whole process of revenue collections?

(i) ........................................................................................................

(ii) ........................................................................................................

(iii) ........................................................................................................

(iv) ........................................................................................................

2.19. What are your suggestions to overcome these barriers?

I. ........................................................................................................

II. ........................................................................................................

III. ........................................................................................................

2.20. Can you suggest ways that can help to improve transparency in collection of revenue?

I. ........................................................................................................

II. ........................................................................................................

III. ........................................................................................................

2.21 What would you consider the most important areas that need improvement?

I. ........................................................................................................

II. ........................................................................................................

III. ........................................................................................................
Thank you for your co-operation.