

The Influence of Approved Budget on Promoting Outsourced Revenue Collection Performance of Local Government Authorities in Developing Countries

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Abstract: Local Revenue collection is very imperatives in sustainable economic development especially in developing countries. This study examined the influence of approved budget in promoting outsourced revenue collection performance of Local Government Authorities (LGAs) in developing countries. The study opted a time series research design where by secondary data were used. The population applied on the approved budgets and actual revenue collections from 2009/10 - 2018/19 financial years (Quarterly data). The sample size of the study was 44 observations. Arusha City Council (ACC) was purposively sampled to be used as a research location of this study. Results revealed that, no long term relationship between approved budget and actual collections; with P- Value of 0.00. Conclusively, there is gap that exists between LGAs approved budgets and the actual revenue collections due poor projections, Poor negotiations between government and agents, Political interference, poor estimation of rates and charges. The study recommends in order to ensure potential estimated budgets are well organized in order to come up with realistic and attainable approved budgets in LGAs in developing countries. The implication of the study shows that the LGAs revenue collection forecasts for next financial year estimation should consider the previous financial years' revenue collections as the best predictor to aid in their revenue collection.

Keywords: Approved Budget, Outsourced Revenue Collection, Local Government Authorities, Developing Countries, Tanzania

I. INTRODUCTION

Public Revenue in Tanzania, particularly domestic sources are move up in the borders of the nation by the Local Government Authorities (LGAs) in their own source collections [22, 27]. Domestic revenues are collected by the LGAs for the purpose of financing its development projects [26]. For that intention, different domestic sources and techniques of tax collection in the local government councils are involved; among them include fees, licenses, local taxes, market dues and charges [5]. Collection accountability was entirely handled by the local government administration to the LGAs in the basis of Local Government Finances Act of 1982 and Urban Authorities (Rating) Act of 1983 [9]. The LGAs collect its own source revenues from relevant sources [6]. Due to challenges in LGAs revenue collection due to lack of enough resources i.e. manpower, expert, technology and flexibility led the LGAs to outsource their revenue collections to agents [27]. The power for reform, to outsourcing agents to revenue collection, arose because LGAs controlled under harsh financial constraints and under funding [17]. Since 1996, many local government authorities in Tanzania adopted for outsourcing in revenue collection by recruited a private agent as tax collectors [3, 7, 9]. Outsourcing of revenue collection was improved by the guiding principles on outsourcing local government services issued in 2001 by the President's Office – Regional Administration and LGAs [37]. Since of the poor collection of revenue, LGAs relied heavily on [11]. Inter-governmental fiscal transfers, which accounted for more than 90% of total local government financial resources over the years of outsourcing revenue collection [1].

It is believed that the use of confidential agent in revenue collection enhances effectiveness and efficiency therefore more revenue will be realized [20]. The experience in many district councils, the use of private agent was supposed to be efficient but with a countless of problems in forms of political intervention particularly for market dues collection in the market area [8]. The outsourcing of revenue collection was before considered accommodative in many district councils in Tanzania. Mostly, Mwanza city council attempted to enhance revenue by the use of outsourcing method in own source collection since 1997 [21]. The introduction of this technique of collection was championed by the control of people complaints on the local government employees' collection procedures and approaches [2]. It is believed to be cost effective technique towards enhanced dues collection and market charges [34].

Outsourcing of services has become accepted to public institution since public improvement took place in 1992 in purpose of increasing operational efficiency of projects and minimize the burden of loss-making parastatal enterprises on the government budget [10]. The outsourcing process should be changing and not stationary as being imagines [39]. In actuality, changes are expected in the whole own source revenue collection through outsourced or local government employees, this partially depending on the need and character of own source revenue. This has been predictable to reduce social utility rather than disutility survival [19]. It was originated that, more than 70% of the LGAs in the nation did not achieve their revenue collection targets. The highest percentage accomplishment was noted in the financial year of 2015/16, where 81% of the LGAs managed to achieve their annual revenues collection targets. The minimum percentage was in the financial year of 2018/19 in which 73% of the LGAs did not attain their targets for revenue collections [14].

The outsourcing of LGAs is administered to several types of agents, within and crosswise the councils. The progress of LGAs between the councils and private agents show the difficulty of revenue support as compared to others. Arusha City Council (ACC), for example, has connected with countless of problem in achievements of intended collection. It is yet to attain in fully 100% collections [36]. Similarly, the outsourcing of revenue collection in LGAs has been opted to remedy the preceding issues of revenue collections which had been experienced with loss and misconduct of the entire process. This process was highly expected to improve revenue through fiscal independence. In actuality, a small number of LGAs that have outsourced revenue collection have not yielded the predictable answers. On the other hand, it has full-grown to advantage the revenue collecting agents [18]. This recommends that, despite the information that LGAs have outsourced revenue collections to several agents were still unsuccessful to meet their targets. The major research question is whether outsourcing revenue collection in local government authority is effectiveness or not [4]. This has created questions on the influence of the approved budget on the performance of outsourced revenue collection.

II. LITERATURE REVIEWS

According to Tanzania's Public Procurement Act (PPA) No.7 of 2011 Section 121 and with the Public Procurement Regulation of 2013 Section 53 provide important criteria to be adhered to in selecting the vendor when outsourcing services in Tanzania. The criteria include: financial strength of the vendor; current commitment; and compliance with legal obligations as provided by numerous statutes. The results on the study conducted in the United Kingdom confirmed that revenue generation in the local government is focusing on collection of revenue through agents which had some challenges such as low collection, complaints from the citizen on the collection approaches and techniques, poor relationship between tax payers and tax collectors, and the overcome application to collect tax, since the agents are concerned with profit and improved collection of revenue [1, 12]. According to [6] results showed that outsourcing revenue collection in LGAs has been opted to preparation the previous issues of revenue collections. The revenue collection in most of the LGAs in conditions of own source faced problems of loss and mismanagement of the entire process. One of the prospects was once to improve revenue collections which were predictable to give room for fiscal independence. Nonetheless, experience from few LGAs which have outsourced their revenue collection recommends that, the entire method of outsourcing has not yielded the predictable findings particularly on enabled local authorities to have fiscal autonomy; on the other hand it has mature to become a advantage to the non government agent who collected the revenue and hence create job and reduce bias in revenue collection [27].

The method of outsourcing is promoting the personal agent and as a result it is like giving out the part of revenue as a commission or collection fee to the outsourced agent; outsourced source seems to benefit the LGAs by the way of decreasing some responsibilities mainly on tax collection. Most of outsourcing agents' benefit are channeled to non government agent for reason of reducing bias during revenue collection [8]. Consequently, rapidly measures need to be opted which include constructing the capability of LGAs in analyzing the sources of revenue; estimating the real revenue collections so as to have appropriate image of proper estimated revenue to be generated by using the outsourced agents; and what should be the appropriate quantity to be submitted to the local authority [24]. The effect of outsourcing on the performance of LGAs collection was mainly reviewed in terms of revenue collection in Kinondoni Municipal Council (KMC), Morogoro Municipal Council (MMC) and Dar es Salaam City Council (DCC) pre and after outsourcing. The study opted the case study research design and the data collection technique was documentary review. The general results shows that, despite establishing of outsourcing in revenue collection in the studied councils, an improvement of revenue have not been realized at its full potential. This is due to the information the revenue has not been paid in terms of constricted companies due to agreement between local government employees and the outsourced companies [9, 38].

Empirical evidence from DCC, Moshi District Council and Mwanza City Council shows that outsourcing revenue collection has ended up benefiting non government agents [7, 9, 10]. Breakdown to examine revenue potentials and weak monitoring process has resulted into considerable loss of revenue [5, 29]. Literature criticized that the increasing of government revenue is attached to the plans and efficient plan to collect resources from the public [17, 23]. These are based on the efficiency, integrity and effectiveness to achieve the goal of collecting public resources [2]. The allocation is related to the provision of social services to the most efficient ways. It must take into account on the supply of education, health and water services in the most efficient ways [7, 31]. The relevant means of revenue collection either by the agents or local government staff must be persistent to the interest of the public [6]. This has to be controlled by the goal of collection which in most instances it is difficult to accomplish because of existing circumstances in revenue collection. This specifically needs a demand in improvement of revenue collection for the purpose of reaching the target set by the LGAs [3, 23].

Revenue collection in LGAs is needed to increase social services such as health service, education and infrastructures [2, 9]. The amount collected and the amount owed in the social services is relatively significant in the development of individual management authorities [5, 12, 38]. LGAs have been given duties to collect tax and express services to citizens but citizens are uncertain to pay the tax due to displeasure on the way LGAs devote on the collected revenues. Similarly people are particularly interested with the usefulness of the scheme and approach that is used to collect revenue that will increase social services [9, 13].

The key difference between a approved budget and a estimated budget is that a budget lays out the plan for what a industry wants to achieve, while a estimated budget states its actual expectations for results, usually in a much more summarized arrangement [15, 16, 25]. The advantages of approved budget are manage LGAs money efficiently, allocate suitable resources to projects, monitor performance, meet your objectives and improve decision making while advantages of estimated budget are organizing spending and control the LGAs money [32].

III. RESEARCH METHODOLOGY

This study adopted quantitative research approach since involve the approved budgets and actual revenue collection from Arusha City Council. The study opted a time series research design where by secondary data were used. The population of the study was approved budgets and actual revenue collections from 2009/10 - 2018/19 financial years (Quarterly data). The sample size of the study was 44 observations. Purposive sampling was used to select the Arusha City Council (ACC) as a research location of the study; the reason for selecting Arusha City Council as study area is due to the fact that the ACC has many sources of outsourced revenue collection (24 sources) compared to other councils in Tanzania.

Econometric Model Development: Multiple Linear Regression model was used to examine the influence of the approved budget on the outsourced revenue collection of local government Authorities in developing countries. The reason of selecting the multiple linear regression model is due to the fact that the dependent variable of the study is “continuous” so that, the multiple linear regression model is suitable for this study.

$$Y_t = \beta_0 + \beta_1 Y_{t-1} + \beta_1 \beta X_1 + \varepsilon \dots \dots \dots (1)$$

Whereby, $Y_t = \text{CurrentRevenue}$, $Y_{t-1} = \text{OneYearPreviousRevenue}$, $X_1 = \text{Budget}$, $\varepsilon = \text{ErrorTerm}$

IV. RESULTS AND DISCUSSION

Figure 1 indicates that all variables were non stationary, because in the outsourced revenue there is fluctuation increase as the time goes on top of from 2009 up to 2019 even as for the budget there was also fluctuation goes up as the time goes from 2009 up to 2019. This entails that, there is no constant variance and mean therefore all variables were non stationary at their level form. This draws for undertaking transformation in arranged for the data to be stationary.

Table 1 indicates that the review of statistics for 44 observations which were from 2009 to 2019 in quarterly basis. From these observations, the revenue holds the maximum average percentage was 0.647 with lowest 0.423 and highest 0.841 and Budget shows the lowest average percentage 0.03878 with smallest 0.014 and highest 0.093.

TABLE 1: DESCRIPTIVE STATISTICS

Variable	Obs	Mean	Std. Dev.	Min	Max
Budget	44	0.03878	0.01921	0.014	0.093
Revenue	44	0.64666	0.1046	0.423	0.841

Source: Field Data, 2020

H0: The time series is non-stationary or there is unit root.

H1: The series is stationary or there is no unit root

Testing for Stationarity: Augmented Dickey-Fuller (ADF) Test In this test we consider the following hypotheses:

TABLE 2: LAG TEST

Variables	Lag	FPE	AIC	HQIC	SBIC
Revenue	0	0.011128	-1.66046	-1.64519	-1.61824
	1	0.002723*	-3.06805*	-3.03751*	-2.9836*
	2	0.002863	-3.01832	-2.97252	-2.89165
	3	0.00301	-2.96874	-2.90767	-2.79985
Budget	4	0.003045	-2.95755	-2.88121	-2.74644
	0	0.000381	-5.0358	-5.02053	-4.99357
	1	0.000143	-6.01278	-5.98225*	-5.92834*
	2	0.000143*	-6.01517*	-5.96937	-5.8885
	3	0.00015	-5.96517	-5.90411	-5.79628
	4	0.000158	-5.91866	-5.84233	-5.70755

Source: Field Data, 2020

Prior to estimating the Autoregressive distributed lag model, Level model and Error Correction Model (ECM), it is forever suggested to examine the time series properties of the data in arrange to find out whether data are stationary or not. consequently, both Phillips - Perron (P-P) and Augmented Dickey - Fuller (ADF) tests were carry out in order to find out the existence of the unit root.

Table 3 indicates the ADF test and PP test findings for approved budget and Revenue. All variables were non stationary in level form at 5% levels of significance. On the additional hand, after first differences all variables were stationary at 5% levels of significance. Therefore, these variables were integrated of order one 1(1).

Table 4 shows the highest lag for all variables was lag one because at that lag it has the lowest AIC, HQIC and SBIC compared to all other value at different number of lag.

TABLE 3: TEST FOR STATIONARITY BOTH AUGMENTED DICKEY FULLER TEST AND PHILLIPS PERRON ADF Test

	Variable Level		First difference		integration	Order of
	Test statistics	Critical value	Test statistics	Critical value		
	Revenue	-1.398	-2.952	-4.875		
Budget	-1.741	-2.952	-5.069	-2.952**	I (1)	

The PP Test						
	Variable Level		First difference		integration	Order of
	Test statistics	Critical value	Test statistics	Critical value		
	Revenue	-1.582	-2.950	-6.978		
Budget	-2.390	-2.950	-7.602	-2.952**	I (1)	

Source: Field Data, 2020

The findings for influence of approved budget on outsourced revenue had an F – value of 65.00. This shows that the model used significantly ($P < 0.001$) account for the variation of the independent variable with the dependent variables. The R2 value of the variables 76.47% means that independent variables were capable to give details about the variations in revenue by 76.47%. consequently, the budget has 76.47% influences on the amount of revenue collected. Lag one revenue significantly ($P < 0.01$) affect the currently revenue with coefficient of 0.873. This entails that, there is positive association between lag revenue and current revenue so for each percent increase in lag revenue, the currently revenue increase by 0.873 percent. Budget was significantly ($P < 0.05$) affecting the revenue with coefficient of 0.0735. This entails that for each percent improved in approved budget the revenue increase by 0.0735 percent.

Also, actual collection has a positive association with previous year collection but not with the approved budget. The autoregressive distributed lag model was further used to examine the influence of approved budget on the outsourced revenue in the study location. The findings are as indicated in table 6.

Table 4: Lag Test for Overall Variables

Lag	FPE	AIC	HQIC	SBIC
0	3.60E-06	-6.8698	-6.8393	-6.7854
1	4.1e-07*	-9.04176*	-8.95016*	-8.78843*
2	4.30E-07	-8.9866	-8.834	-8.5644
3	4.90E-07	-8.8698	-8.6561	-8.2787
4	5.20E-07	-8.8103	-8.5356	-8.0503

Source: Field Data, 2020

Consequently, the findings in Table 6 indicates that the variables were not co-integrated given that the test statistics for trace statistics and max statistics was less than their critical values so the null hypothesis was accepted there is no co-integration. This apply that, there is no long - term connection between approved budget and actual collection because p - values is greater than 0.05.

Table 5: Johansen's test for Co-integration (long run relationship)

Null Hypothesis	Trace Statistics	Critical Value	Max Statistics	Critical Value
$r = 0$	11.1365*	15.41	9.901	14.07
$r \leq 1$	1.2355	3.76	1.2355	3.76

H_0 = No co-integration test

Source: Field Data, 2020

Table 6 indicates that, finding for autocorrelation test, as the null hypothesis state that there is no autocorrelation, consequently the data does not suffer with the dilemma of autocorrelation. The p-value for the Breusch-Godfrey LM test for autocorrelation was greater than 0.05 so the null hypothesis was not rejected. Results for Durbin Watson d-statistic recommend the same as the durbin -Watson is approximate to 2 (Durbin-Watson d-statistic (3, 43) = 2.041144). Table 9 shows findingt for heteroscedasticity test, since the null hypothesis states that there is homoscedasticity therefore, the data does not suffer with the challenge of heteroscedasticity since the p-value for the Cameron and Trivedi's decomposition of IM-test for heteroscedasticity was greater than 0.05 so the null hypothesis is not rejected. This applied that there is constant variance in error term (homoscedasticity). Table 10 indicates that for normality test, since the null hypothesis state that the data is normally distributed, therefore the data does not

experience with the problem of non-normality since the p-value for Skewness/Kurtosis tests for normality test, for normality was greater than 0.05 so the null hypothesis is not rejected. These applied that these data go behind normal distribution. To check whether the model is reliable, the stability test was performed. Figure 1 shows that, the model was stable since the error term for the model was lying between lower and upper boundary.

Table 6: ARDL Short Run Estimates for Revenue (Autoregressive distributed lag model)

Revenue	Coef.	Std. Err.	T	P>t
L1.	0.8727532	0.0835646	10.44	0.000***
Budget	0.0735325	0.4627455	0.16	0.875
Cons	0.0843087	0.0503213	1.68	0.102

$R^2 = 0.7647$, F- value = 65.00, $P < 0.001$, ** Significant at $P < 0.05$ and *** = Significant at $P < 0.01$

Source: Field Data, 2020

Prior to shaping whether the data are stationary or non-stationary it is important to decide the highest lag for each variable in purpose of include it in the test of stationarity [11].

Table 7: Skewness/Kurtosis Tests for Normality

Variable	Obs	Pr (Skewness)	Pr (Kurtosis)	Adj chi 2(2)	Prob > chi2
Residual	44	0.2722	0.9966	1.27	0.53

Source: Field Data, 2020

Table 2, shows that the highest lag for revenue was lag one since it has the lowest AIC, HQIC and SBIC as compared to all value at different number of lag and finally approved budget has highest lag one because it has the lowest HQIC and SBIC although the AIC at that lag does not have the lowest value. prior to determining whether they have long term association (co-integrated) or they do not have the long term connection (not co-integrated) it is important to determine the highest number of lag for cumulative variable in order to include it in the test of Johannes's co-integration test [7, 35].

Table 8: Breusch-Godfrey LM Test for Autocorrelation

Lags (p)	chi2	df	Prob> chi2
1	0.027	1	0.8684

Source: Field Data, 2020

Co-integration test is normally engaged to find out whether the variables have long-term association. The co-integration test is normal performed after testing the stationarity and determining the best number of lags for all cumulative variables. This is the co-integration test which is normally performed in order to recommend the suitable model to be opted between error corrections models (ECM), long run equation with least squares and autoregressive distributed lag model.

Table 9: Cameron & Trivedi's Decomposition of IM-test

Source	chi2	df	p
Heteroskedasticity	1.55	5	0.9073
Skewness	1.61	2	0.4472
Kurtosis	0.1	1	0.7492
Total	3.26	8	0.9169

Source: Field Data, 2020

Figure 2: Model Stability (cusum chart)

Source: Field Data, 2020

Before determining whether the data are stationary or non-stationary it is vital to establish the highest lag for each variable in order to comprise it in the test of stationarity. According to [8] From table 2, shows that the maximum lag for revenue was lag one since it has the lowest AIC, HQIC and SBIC as compared to all value at different number of lag and lastly budget has highest lag one since it has the lowest HQIC and SBIC although the AIC at that lag does not have the lowest value. Before determining whether they have long term association (co-integrated) or they do not have the long term connection (not co-integrated) it is important to establish the highest number of lag for cumulative variable in order to comprise it in the test of Johannes's co-integration test [12].

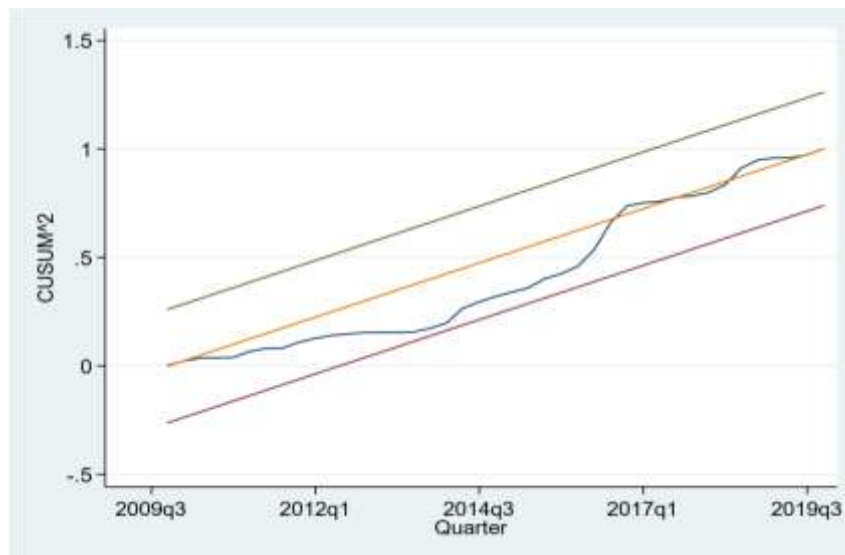


Figure 1: Model Stability
Source: Field Data, 2020

Co-integration test is forever engaged to find out whether the variables have long-term association. The co-integration test is always performed after testing the stationarity and determining the optimum number of lags for all overall variables. This is the co-integration test which is always performed in order to suggest the appropriate model to be adopted between error corrections models (ECM), long run equation with least squares and autoregressive distributed lag model.

In this objective, the Johansen's test for co-integration was employed since the variable was integrated at order one which implies that the order of integration was homogeneous for all variables $I(1)$.

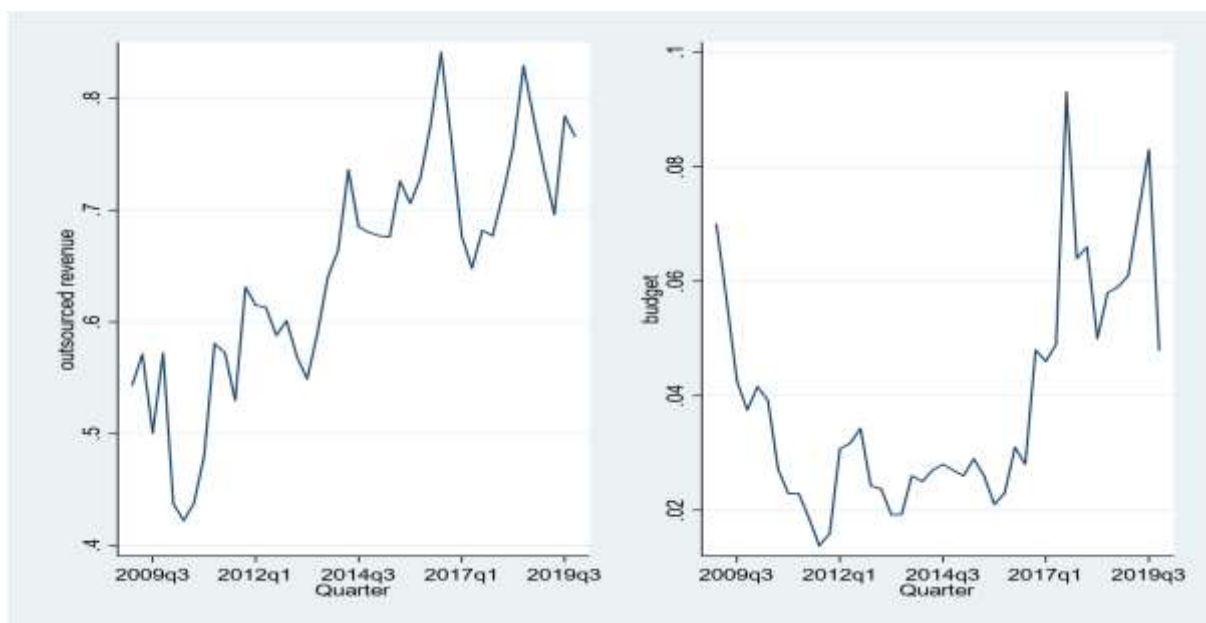


Figure 2: Time Series Plot for Budget on Revenue Collection
Source: Field Data, 2020

On the other hand, according to [6] LGAs do not attain goals set for revenue collection from their own sources. This is because LGAs are not set correctly and realistic revenue collection goals. In mainly cases, the targets are also more than or below predictable most important to important variations between set and actual targets for most of the revenue sources. Lack of efficient and dependable revenue source database; unproductive mechanisms for setting revenue targets; and insufficiently conducted feasibility studies are among the points contributing to setting unrealistic revenue collection targets. Therefore, to make certain effectiveness of revenue collection by private agents ACC must make sure that targets are precisely set in order to correctly measure their performance. concomitantly, according [28, 40] there is a gap that exists between LGAs approved budgets and revenue collections due to lack of involvement of revenue staff during budgeting development so as a result budget officers create unrealistic approved budget.

V. CONCLUSION

Finding shows that there is no long-term association between approved budget and actual collection when LGAs collect revenue itself while there is long - term association between approved budget and actual collection when LGAs collect by agents. This conclusion supported by different scholars [2, 8, 12]. Actual collection has a positive connection with previous year collection but not with the approved budget. According to [4, 49] there is a gap that exists between LGAs budgets and the actual revenue collections due poor prediction. The implication of the study shows that the LGAs revenue collection forecasts for next financial year estimation should consider the previous financial years' revenue collections as the best predictor to aid in their revenue collection; this can aid in the evaluation of the performance of the revenue collection. The study recommends in order ensuring potential estimated budgets are well organized in order to come up with realistic and attainable approved budgets in LGAs in developing countries.

The researchers suggest that the study like this should be conducted in different councils in Tanzania since LGAs differ in terms of revenue sources.

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