

ABSTRACT

Revenue collection is of vital important for all organization and therefore proper control must be put in place and one of those controls is the automation of revenue collection. This study therefore examined the effect of Electronic Permit (E-Permit) system used by TANAPA for revenue collection using a sample of 85 participants (89% of the planned sample size). The study was conducted in eight National Parks and the TANAPA headquarters using mixed method triangulation. Semi-structured questionnaire was used to collect quantitative data and standardized interview was utilized to collect qualitative data. Quantitative data was analysed by deploying both descriptive and inferential statistics. The result of Fisher Exact Test indicates a non-significant difference ($p > .05$) on the opinions of study participants on contribution of E-Permit in revenue collection. The R square value for the multiple linear regression model is 0.989 which suggest that the model predictors (Efficiency, Usefulness, Transparency, Acceptability and User friendliness of the E-Permit system in revenue collection as well as Resident visitors (Ln) and Non-resident visitors (Ln)) accounts for 98.9% of the revenue collection performance at TANAPA. It is concluded that the E-Permit system is an effective revenue collection system that enabled TANAPA to increase revenue collections. The mean revenue collection by TANAPA during the period (2007/08 -2019/20) is Tshs. 157.702 billion. The E-Permit system enabled TANAPA to reduce paper work, reduce incidence of theft and fraud, provision of instant revenue and visitors' statistics reports, reducing time taken to collect revenue as well as reducing costs associated with revenue collection. Features that contributes to the effectiveness of E-Permit system in revenue collection at TANAPA includes its user friendliness, usefulness, acceptability to stakeholders, efficiency and transparency in revenue collections. It is also concluded that effectiveness of E-Permit system in revenue collection may be constrained by several challenges such as lack of essential training on the use of E-Permit system, inadequate employees' skills on the use of E-Permit system, poor network connectivity. TANAPA should provide regular trainings to all staffs involved in application of E-Permit system; provide adequate ICT equipments necessary for the effective application of the E-Permit system; frequently upgrading the E-Permit system to cope with technological advancement and to tackle ICT security issues. TANAPA should also work together with the TCRA and mobile network service providers to ensure there is optimum network connectivity in all National Parks. A study to examine impact of the E-Permit system on overall organizational performance in the tourism sector or any public organization in Tanzania that adopted the E-Permit system or any electronic system similar to it is suggested.