ASSESSING THE EFFECTIVENESS OF E-REVENUE COLLECTION SYSTEMS ON ENHANCING REVENUE COLLECTION IN TANZANIA. A CASE OF ARUSHA REGIONAL IMMIGRATION OFFICE

BENEDICT MABULA

Masters in Accounting and Finance of the Institute of Accountancy Arusha

DECEMBER, 2023

ASSESSING THE EFFECTIVENESS OF E-REVENUE COLLECTION SYSTEMS ON ENHANCING REVENUE COLLECTION IN TANZANIA. A CASE OF ARUSHA REGIONAL IMMIGRATION OFFICE

BENEDICT MABULA

MAF/01/0039/2022

A Dissertation Submitted in Partial Fulfilment for the Degree of Masters in Accounting and Finance of the Institute Of Accountancy Arusha

DECEMBER, 2023

DECLARATION

I **BENEDICT MABULA** declare that this dissertation is my own original work and that it has not been presented and will not be presented to any university for similar or any other degree awards.

Signature…………………………………………………. Date………………………………………

CERTIFICATION BY SUPERVISOR

I, the undersigned certify that I have read and hereby recommend for acceptance by the Institute of Accountancy Arusha, the dissertation titled: **Assessing the Effectiveness of E-Revenue Collection Systems on Enhancing Revenue Collection in Tanzania. A Case of Arusha Regional Immigration Office** in fulfillment of the requirement for the degree of Master of Accounting and Finance (MAF) offered by the Institute of Accountancy Arusha.

Signature…………………………………………………….

Date………………………………………

Name: DR HAMZA MALOMBE

COPYRIGHT

ACKNOWLEDGEMENTS

I thank the Almighty God, for being with me all time during the preparation of this dissertation, for his blessings, wisdom, love, power, knowledge and health. I also thank my family members and friends for the support they offered me. I would like to thank all those who in one way or another helped me in accomplishing this hard task of preparing this dissertation because it would not been possible without assistance from few individuals. I would like to thank all staff and management of Arusha Regional Immigration office for their support and contributions of useful information which was required to accomplish this research. I would like to express my sincere thanks to classmates' masters in accountancy and finance for the academic year 2022/2023 for their support and encouragement. I also wish to thank the management of IAA- Institute of Accountancy Arusha for their contributions and cooperation that made me enjoy my studies. My special thanks also goes to my supervisor Dr. Hamza Malombe for his good supervision and friendly environment he created to me during preparation of this dissertation. I also extend my gratitude to the regional immigration office for their corporation in this study.

MAY GOD SHOWER MORE BLESSINGS ON THEM.

DEDICATION

I dedicate this dissertation to my family mostly my beloved parents Mzee Dionizi Chagula and Bibi Sabina Dionizi, my wife Givenelly, my daughters Berly, Belicia and Bethany, my Siblings Mr. Revelian, Mrs. Verediana, Mr. Fortunatus, Mrs. Dorothea, Mrs. Wilheremina, Mr. Emmanuel and Mr. Benjamin, and all of my friends for they have been a source of encouragement and courage from the beginning of my studies giving me hope that I can make it.

ABSTRACT

The study explores the effectiveness of e-revenue collection systems on enhancing government revenue collection in Tanzania. A case of Arusha Regional Immigration Office. It was guided by the following objectives, to examine the e-revenue collection systems' efficiency on enhancing revenue collection, to analyze the e-revenue collection systems' effectiveness on enhancing revenue collection, to explore the perceived social value of the e-revenue collection systems on enhancing revenue collection. The study used cross-sectional and descriptive design with mixed research approach that is both qualitative and quantitative approach. The sample of 44 respondents was used with purposive sampling. Descriptive statistics and thematic analysis was used to analyze data with the help of Microsoft excel. The study found and concluded that the development of revenue growth through an increase in income is facilitated by e-revenue collecting systems. Moreover, the use of the system enhanced the trust between citizens and government, increased transparency and traceability in the process of revenue collection. Nonetheless technological problems such as power shortage and poor network as well as transaction reversal problem were found to the challenges. For simpler and quicker revenue collection, the government and other delegated government bodies should improve the ICT environment as well as extend high-speed information networks.

Key word: E- Revenue collection system, Government revenue collection, Effectiveness, Efficiency, Perceived social value

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

LIST OF ABBREVIATIONS

ERC –	Electronic Revenue Credit
E-	Revenue collection- electronic revenue collection
GePG -	Government e-Payment Gateway
ICT-	Information Computer Technology
MoFP -	Ministry of Finance and Planning
OECD-	The Organization for Economic Corporation and Development
PaaS -	Platform as a Service
RBV-	Resource based View
SDGs-	Sustainable Development Goals
SMS-	Short Message Service
SP-	Service Provider
TAM-	Technology Acceptance Model
TDV-	Tanzania Development Vision

CHAPTER ONE

1.0 INTRODUCTION

1.1 Introduction

The study is aimed to assess the effectiveness of e-revenue collection systems on enhancing revenue collection in Tanzania. This chapter addresses the background of the study, statement of the problem, the objective of the research, the research questions, and limitation of the study, scope of the study and the significance of conducting this study. The chapter also gives the scope of the study and limitation of the study and organization of the research dissertation.

1.2 Background to the Problem

One of the very important things contributing towards stable economy of any country is its ability to collect sufficient revenue from different sources. There is a growing global trend whereby governments are under mounting pressure to generate enough money to meet their planned expenses and achieve their development objectives (Coulibaly & Gandhi, 2018). The rapid, autonomous, and sustainable economic progress of a nation is contingent upon the government's capacity to generate enough income for funding its developmental endeavours. (Fieldstad and Katera, 2017)

The generation of revenue from both tax and non-tax sources is of paramount importance in facilitating the supply of public goods, income redistribution, the establishment of social safety nets, and ensuring government accountability. Government resources derived from tax collection have been allocated towards various public infrastructure projects and services. These include the establishment of public educational institutions, the development of road networks, the building of healthcare facilities and bridges, the procurement of medications for hospitals, the remuneration of public sector employees, and the provision of security and defence measures inside the nation (Okunogbe & Santaro, n.d.). This underscores the need for a contemporary, effective, and open revenue administration system designed to enhance and optimise the total collection of government income (Fieldstad & Katera, 2017).

Many African countries, including Tanzania, have undergone significant transformations in order to enhance their capacity to generate revenue for financing public expenditures. One area of focus has been the diversification of tax sources. Notably, certain African countries have achieved remarkable progress in increasing their tax-GDP ratios, reaching the benchmark of 24% set by the Organisation for Economic Co-operation and Development (OECD, 2014). For example, countries like Cameroon, Equatorial Guinea, Ivory Coast, South Africa, Senegal and Morocco their tax revenue to GDP ratios have increased on average from 16.1% to 31.3% from 2014 to 2018 (AFDB, 2018) (Coulibaly & Gandhi, 2018) One of the reasons for such an increase in revenue collection for these countries have been a heavily investment in the Information and Communication Technologies (ICT) infrastructures for revenue collection such as e-government initiatives (Lessa, 2019). The introduction of modern computerized management information systems in revenue collection can alleviate or resolve many of these everyday problems (Gunawong & Gao, 2017). The use of information and communication technology (ICT) systems in the process of tax collection is associated with several benefits for revenue departments. These include expedited processing of information and data, decreased collection costs, and enhanced transparency. According to (Allas & Checinski 2018), these systems have shown to be an effective tool in addressing corruption and minimising instances of bribery. Furthermore, the utilisation of information and communication technology (ICT) in the compilation of databases allows revenue authorities to effectively identify and address taxpayers who fail to comply with tax regulations. This, in turn, enhances the capacity of revenue authorities to conduct tax compliance analysis and facilitates more precise revenue forecasting, ultimately leading to enhanced revenue collection (Allas & Checinski, 2018).

Furthermore, scholarly research indicates that several e-government programmes that have been introduced in Africa encounter various obstacles that restrict their capacity to achieve the intended revenue objectives (Allas & Checinski, 2018; Gunawong & Gao, 2017).The obstacles faced by e-government systems in collecting sufficient income include insufficient Internet access, a paucity of computers, limited technical skills of end-users, and inadequate electrical supply. Nevertheless, a significant number of these obstacles have been effectively tackled as a result of the ongoing advancements and enhancements in information and communication technology (ICT) infrastructure, along with the widespread use of mobile phones throughout the African continent. However, it is said that despite the acknowledged difficulties, several e-government programmes established in Africa have not been successful in achieving the intended objectives of generating enough money.

The government of Tanzania, being a member of the global community and situated on the continent of Africa, has undertaken efforts to enhance its revenue collecting systems with the aim of augmenting government income. These reform initiatives have been ongoing since the 1960s, as documented by Coulibaly and Gandhi (2018). One of the implemented changes is the implementation of electronic revenue systems inside revenue administration entities, with the aim of significantly enhancing tax collection. The Tanzanian government has made significant investments in enhancing Information and Communication Technologies (ICT) infrastructure and boosting Internet speed as part of its efforts to provide a favourable environment for executing e-government revenue projects. Some of the most prominent and effective e-government efforts are the National Payment System, Electronic Clearing House, Integrated Financial Management System, and Retail Payment System. According to Ishengoma and Mongi (2019),The Government Electronic Payment Gateway (GePG) system was recently developed by the Ministry of Finance and Planning with the objective of establishing an electronic payment gateway platform. This initiative aims to enhance government revenue collection and facilitate the real-time presentation of revenue information. The system facilitates the integration of all stakeholders engaged in revenue collecting and provides a unified platform to enhance the efficiency, transparency, and visibility of the process.

The GePG system exhibits integration with many organisations that provide electronic transfer of funds to public accounts, including commercial banks, mobile financial services, and other relevant stakeholders. In this scenario, individuals residing throughout the country have the opportunity to make payments for government services at a centralised location, using a control number and the specified amount of the bill. In contrast, the GePG system is interconnected with institutional billing systems, so allowing institutions to generate invoices, generate reports, and access real-time income information. As of July 2020, a total of 660 public bodies have implemented the system, with an additional integration with 28 commercial banks and 6 mobile money providers. Notwithstanding these significant achievements, the system, among other factors, has limitations in terms of its performance in areas such as efficiency, effectiveness, and social value (Lessa, 2019). Despite its perceived utility, the e-government projects in Tanzania have, to a certain degree, fallen short of achieving the anticipated advantages, particularly in terms of revenue collection (Ishengoma & Mongi, 2019). This is a challenge in determining the efficacy of e-government revenue collection systems in generating enough income to fulfil diverse government expenditures (Ishengoma & Mongi, 2019).

Under the administration of President John Pombe Joseph Magufuli, there has been a noticeable implementation and utilisation of systems, leading to enhanced effectiveness. Consequently, there has been a notable rise in income collection compared to previous periods. In recent times, there has been a growing recognition of the need to conduct reviews and implement reforms on the revenue collecting system. This is done with the aim of aligning it with the current level of development, in order to enhance revenue generation and boost the national economy (Msuya, 2020).

It is essential to comprehend the efficacy of e-revenue collection systems in Tanzania in order to assess their capacity to advance the achievement of the Sustainable Development Goals (SDGs), Tanzania Development Vision (TDV) 2025, and the forthcoming TDV 2050. The successful achievement of these development objectives is contingent upon the governments' capacity to generate enough income for the funding of these efforts. Although there have been significant research efforts dedicated to examining e-government revenue systems (Coccia, 2018) (Kessy, 2020), there is a dearth of studies that explicitly investigate the efficacy of these systems in augmenting government income.

1.3 Statement of the problem

In Tanzania, the implementation of electronic revenue systems, namely GePG, has not resulted in significant rise in income. The average rate of revenue growth stands at 12.7%, which is much lower than the average benchmark of 24% for African countries in the Organisation for Economic Co-operation and Development (OECD) (Coulibaly & Gandhi, 2018). Furthermore, since the implementation of electronic revenue systems in 2006 across the nation, there is a lack of precise empirical information to substantiate whether the system has effectively accomplished its intended goals of revenue maximisation. The adequacy of the system in receiving social value and its efficiency and effectiveness in enhancing revenue collection have remained vague and imprecise (Tanzania, 2018). The evaluation of system effectiveness is of utmost importance in order to comprehend its performance and establish successful strategies aimed at enhancing public income. In the absence of adequate assessment, the government may persistently encounter obstacles related to inadequate income, so impeding the achievement of its development objectives. In order to enhance the attainment of targeted revenue collection objectives, this research aims to evaluate the efficiency of e-revenue collecting systems in Tanzania in improving revenue collection.

1.4 General objective

The general objective of this study was to assess the effectiveness of e-revenue collection systems on enhancing revenue collection in Tanzania.

1.5 Specific objectives

I. To examine the e-revenue collection systems' efficiency on enhancing revenue collection
II. To analyze the e-revenue collection systems' effectiveness on enhancing revenue collection
III. To explore the perceived social value of the e-revenue collection systems on enhancing revenue collection

1.6 Research questions

I. To what extent does e-revenue collection systems' efficiency on enhancing revenue collection?
II. To what extent does e-revenue collection systems' effectiveness on enhancing revenue collection?
III. Does the perceived social value of the e-revenue collection systems on enhancing revenue collection?

1.7 Scope of the Study

The scope of this study focused on assessing the effectiveness of the e-revenue systems on enhancing various patterns of revenue in Tanzania by confining itself to the Arusha regional immigration office. The study assessed how the aspects of e-revenue system in efficiency, effectiveness and its associated perceived social value play a role on enhancing revenue patterns of the government. The study involved employees and clients of regional immigration office in Arusha to represent other government entities across the country.

1.8 Limitation of the Study

The present study was limited by time constraints, financial limitations, and the willingness of responders.

- The imposition of time constraints arose as a consequence of the constrained schedules individuals faced due to the demands of job, education, and familial obligations. Nevertheless, this predicament was successfully addressed by allocating a certain period of time each day after the conclusion of one's professional duties. Extra time was obtained on weekends.
- Another obstacle that researchers often face is the insufficiency of financial resources required to carry out their study. The issue was successfully addressed by allocating a portion of the monthly cash towards research endeavours.
- One disadvantage of the study was the respondents' reluctance to complete the questionnaire due to concerns of being monitored. However, the researcher addressed this constraint by providing the respondents with a letter of data collection from the Institute of

Accountancy Arusha and a permission to collect information from the Arusha regional Immigration office.

1.9 Significance of the Study

The outcomes of this study will have the potential to be highly significant in informing important stakeholders about the efficacy of e-revenue collection systems. This knowledge is crucial for advancing and achieving the Sustainable Development Goals (SDGs), as well as the Tanzania Development Vision (TDV) 2025 and the forthcoming TDV 2050. The successful implementation of the Sustainable Development Goals (SDGs), the Transformative Development Vision (TDV) 2025, and the TDV 2050 is contingent upon the availability of enough financial resources to support the diverse range of initiatives and programmes associated with these developmental frameworks. Therefore, doing research and comprehending the efficiency, efficacy, and perceived social worth of e-revenue collecting systems would serve as a catalyst for achieving Tanzania's and worldwide development objectives. Moreover, the findings of this research will have significant value in augmenting the current body of knowledge and discourse around the impacts of information and communication technology (ICT)-driven systems on government income production. This study aims to provide insights into the significance of these systems in influencing the revenue collecting patterns seen in governments around the globe.

1.11 Organization of the Research Report

The present study is structured into five distinct chapters. The first chapter of this research manuscript addresses the backdrop of the investigation, explanation of the issues, research goals, research questions and hypothesis, the relevance of the study, limitations, and the scope of the study. The second part of this study provides a comprehensive literature review, focusing on important ideas, theories, and empirical research relevant to the topic. Additionally, it aims to bridge the current gap in knowledge and introduces a theoretical framework. The third chapter of this research report is dedicated to discussing the proposed approach used in the investigation. The document delineates the many procedures performed to carry out the inquiry, including the identification of the topic area, formulation of the research design, implementation of a pilot study, analysis of the data, assessment of validity and reliability, and contemplation of ethical aspects. Chapter 4 presents an exposition of the analysis and empirical results. This chapter presents a comprehensive examination of the methodologies used in the presentation, analysis, and subsequent discourse of data. The replies provided by participants were examined and transformed using a variety of methods as described in the methodology section. These results were then organised into a coherent data format and then debated in order to arrive at a conclusive statement. The last part of this study is part Five, when the outcomes of the data analysis are presented, along with the subsequent conclusions and suggestions.

1.12 Conclusion

This chapter is dedicated to presenting the study topic that was examined by the researcher, namely the evaluation of the impact of e-revenue collecting systems on the improvement of government revenue collection in Tanzania.

CHAPTER TWO

2.0 LITERATURE REVIEW

2.1 Introduction

The chapter presents the definition of key terms, theoretical, empirical studies and knowledge gap that relate to e-revenue collection systems and government revenue patters. The chapter starts by providing a conceptualization of the fundamental words, and concludes by presenting the suggested conceptual framework that will serve as a guiding structure for this study.

2.2 Definition of Key Terms

2.2.1 E- Revenue System

The e-revenue system may be described as a comprehensive framework that enables an organization to electronically initiate, process, collect, and receive payments. E-revenue systems address the inherent issues associated with settlement and payment processes by providing consumers with a more acceptable, convenient, safe, and secure method for settling their bills. These systems provide customers with an alternate method of settling bills and debts, replacing traditional forms of payment such as cash, cheque, and money orders. This is achieved by the generation of a unique control number. The implementation of the Government Electronic Payment Gateway (GePG) has been carried out by the Government of Tanzania in collaboration with the Ministry of Finance and Planning (MoFP), Tanzania e-government Authority, and other relevant governmental bodies. The primary objective of this programme is to optimize the procedure of gathering government money from diverse tax bodies. According to (Raphael, 2018), it is mandated by law that all accounting officers must guarantee the collection of public monies is conducted via the GePG system, in accordance with the existing legislation. The GePG system employs a centralized approach for the payment of government dues, using a control number that is created centrally. The GePG system leverages the integration of several entities such as the central bank, commercial bank, aggregators, and mobile money carriers to facilitate the settlement of control numbers over a diverse network of payment outlets. After the payment transaction has been completed, the GePG system automatically creates an electronic receipt which is then sent to the taxpayer over the Short Message Service (SMS). Subsequently, the system is responsible for generating income reports, conducting reconciliation processes, and ensuring the prompt transfer of collected funds to the central government collecting accounts held at the Bank of Tanzania (Casey and Peter, 2018). The initiation of the GePG project began in June 2016 and reached its culmination in June 2017, thereafter being implemented throughout the fiscal year of 2017/2018. Currently, the GePG system is being used by approximately 660 government organizations, including the Tanzania Immigration Department, as reported by (Hyera & Kiwala, 2020).

2.2.2 Government Revenue Collection

Government revenue collection pertains to the process by which a government charges individuals or the general public for fines, taxes, or any other kind of fees. The process involves the gathering of funds in order to recover outstanding debts from individuals or businesses (Campbell, 2023). The topic of revenue collection pertains to the methods used by the government to gather income within the extractive industry. Government income refers to the funds acquired by the government, which are used to support public expenditures (HeyElliott, 2023). Government income, government debt, and money creation are distinct concepts that need separate consideration.

2.2.3 Efficiency of E-Revenue System

The effectiveness of the e-revenue system pertains to the enhancement of public services, the promotion of information transparency, and the facilitation of effective public engagement in online public sector management. This results in substantial cost reductions for both citizens and government operations (Lee.J & Porumbescu.G, 2019). The primary objective of e-revenue efficiency is to provide effective service delivery that meets the expectations of a majority of users (Roman and Miller, 2015) in areas like as privacy and security, usability, and content and services. The current investigation examines the concept of e-government efficiency as a context devoid of human influence, which enables the efficient gathering of government income (Lee.J & Porumbescu.G, 2019). The enhancement of fiscal policies to enhance revenue collection and augment public spending for the purpose of fostering economic development has been a key focus in Tanzania. Notably, the efficacy of revenue collection, mostly via its systems such as the banking sector, has contributed to the expansion of revenue in the country (Bank, 2023).

Efficiency is a crucial factor that may be considered in several contexts

- Technical efficiency

This pertains to the tangible connection between resources, including both capital and labour, and the resulting outcomes. This state is attained when the greatest feasible enhancement is derived from a given set of resource inputs. An intervention might be deemed inefficient if it is capable of yielding the same output while using a lesser quantity of a certain input.

- Productive efficiency

Refers to the optimization of health outcomes in relation to cost, aiming to either maximize health outcomes within a given cost constraint or minimize costs while achieving a desired goal. The process involves the selection of various combinations of resources in order to get a certain cost.

- Allocative efficiency

This considers not just the aspect of production efficiency. Consumer choice is influenced by the status of the economy.

2.2.4 Effectiveness of E-Revenue System

The efficacy of e-revenue collection systems pertains to their capacity to carry out the necessary activities in order to accomplish revenue collecting objectives. The importance of effectiveness within a system cannot be overstated, since it serves as the foundation for evaluating the system's capacity to endure throughout time. One of the objectives of implementing the GePG system, as stated by Msuya (2020), was to enhance the effectiveness of the revenue collecting process and therefore improve the revenue collection performance at the respective institutions involved. The Tanzanian government is expected to enhance the efficiency of revenue collection via expansion efforts (Bank, 2023). Sophisticated systems are designed to include cutting-edge technology, facilitating the seamless execution of numerous functions. This, in turn, contributes to the optimization of revenue collection, so enabling the government to achieve its predetermined objectives within the specified timeframe.

2.2.5 Social Value of E-Revenue System

Social value refers to the collective expectations held by people with respect to their government and the provision of public services. This study enhances our understanding of societal values and the dynamics of our interactions with the public. Furthermore, it facilitates the linkage between the values and priorities held by citizens and their corresponding requests for the allocation of public resources (Lessa, 2019). According to Bryson (2014), social value presents a novel perspective on the assessment of governmental actions, including efficiency, effectiveness, and social worth. This concept introduces a fresh interpretation of the public interest. When the e-revenue systems have a higher social value, there is a greater likelihood that the system will be able to effectively collect an adequate amount of income. Consequently, the assessment of the public value of the e-revenue system serves as a significant metric for evaluating the efficacy of e-revenue systems in the collection of government income (Hyera & Kiwala, 2020).

2.3 Theoretical Framework

2.3.1 Public Value Theory

The thesis was first proposed by positing that the objective of management activities within the public sector is to generate public value. The discovery was made by Mark Moore. The idea has been expanded in order to more effectively align with the management practises of public sector companies. Public value theory is a theoretical framework that primarily focuses on the value generated by governmental entities and their institutions via the provision of services, implementation of laws and regulations, and other related activities. According to the theoretical framework, the attainment of desired outcomes is not a result of mere happenstance, but rather necessitates the presence of specific actions that foster principles of equity and confidence.

According to Herder, in order for public organizations to ensure optimal performance of their systems, it is essential to prioritize efficiency, effectiveness, and legitimacy, which can be measured by the creation of social value (Naidoo & Holtzhausen, 2020).

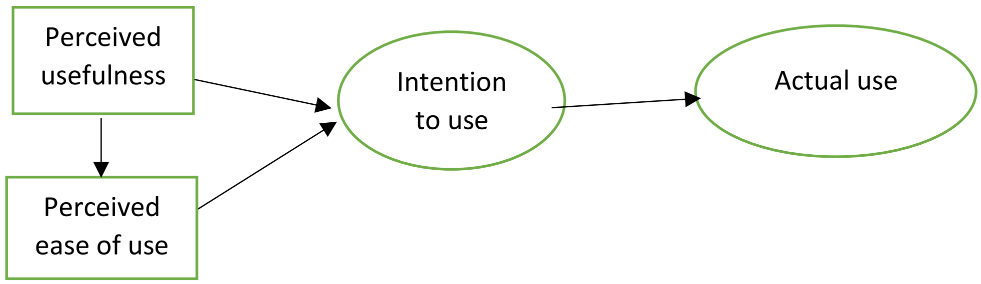
In the context of revenue administration, managers are responsible for the development and implementation of systems. Their primary objective is to ensure that these systems are not only functional and efficient, but also contribute to the creation of societal value. Once all of these components are properly implemented, it is anticipated that the system would effectively achieve the required results, with a specific emphasis on income generation. Studies exist (e.g., wizeyimana and Andersson 2019; Agbabiaka 2018; DeLone and McLean 2016; Scott et al.,2016, just few to mention) that provide applicability and some insight on how the dimensions of this theory can be used to measure the effectiveness of e-government systems in increasing collection of revenues in various contexts.

However, a significant number of academic studies have advocated for a more comprehensive and nuanced understanding of the theory surrounding e-government systems for revenue collection. These studies emphasise the need of considering many facets of this theory in order to achieve successful revenue collection outcomes. The present research aims to use the features of this theory as the basis for evaluating the efficacy of e-revenue systems in Tanzania, specifically in terms of boosting revenue collection.

2.3.2 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), which was first proposed by Davis in 1989, is generally acknowledged as a key research paradigm used to predict the utilisation and acceptance of information systems and technology by individual users. The Technology Acceptance Model (TAM) has undergone comprehensive scrutiny and validation via several research that explore the behaviour of individuals in accepting technology within different architectures of information systems. According to Davis (2013), the Technology Acceptance Model (TAM) considers two key factors that influence computer use behaviours: perceived utility and perceived ease of use.

Figure 2. 1: The Technology Acceptance Model



Source; (Davis, 2013)

Assumptions

- Assumes that when users perceive that a type of technology is useful and also easy to use, they will be willing to use it
- Perceived ease of use influence external variable on IT usage behavior (Burton & Hubona, 2005)
- It assumes that employees believe that system will make their tasks easier to perform, the higher they will use it and accept the technology (Ajibade, 2018)

  Though it is necessary to have a comprehensive practical knowledge on model which it usage is investigated. According to Davis (1989), perceived ease of use is the degree to which a person anticipated that the use of a certain technology will be free of effort and will be determined by the attitude to adopt and use new technology

This study asses e-revenue collection systems which involve use of technology that is it IT usage which will enhance ease revenue collection on behalf of the government meaning its usefulness and ease to use. Objective captured on this theory is effectiveness and efficiency of the e- revenue collection system.

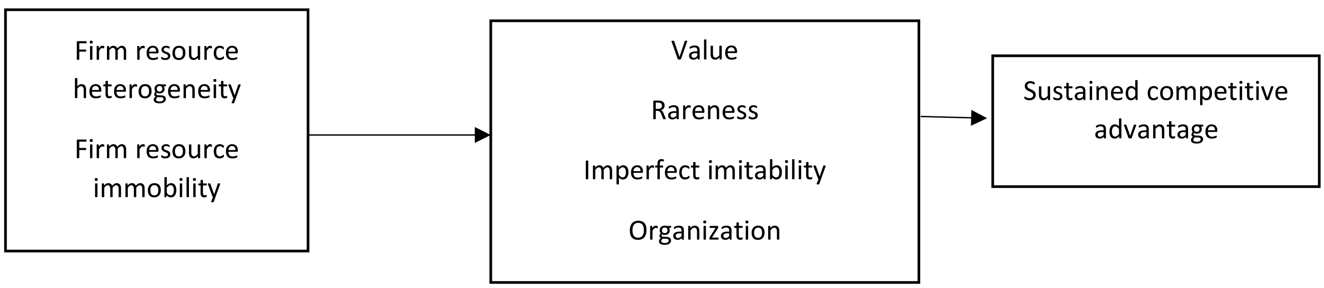
2.3.3 Resource Based View Theory (RBV)

This theory elucidates the potential accomplishments that may be attained by effective organisation and resource allocation inside institutions, resulting in the emergence of highly competitive entities. The theory in question was first developed over the period spanning from 1980 to 1990, and then attributed to Penrose in 2009 (Utami & Alamanos, 2020). The Resource-Based View (RBV) is a theoretical framework that focuses on identifying and using internal resources and capabilities to achieve a competitive advantage. By implementing a robust strategic approach, institutions may effectively operate and manage their everyday operations, leading to improved financial performance. The selection and use of resources are influenced by individuals' perceptions of the surrounding conditions, which also play a role in their development and protection. A research was undertaken by Alcina and Inaki on the subject of using electronic methods for tax collection. The study revealed that the contemporary approach of collecting taxes using internet gadgets eliminates the need for human presence.

Under this system, taxpayers have the option to make their tax payments by electronic methods, such as mobile phones. Additionally, this system streamlines the process of tax payment, making it more convenient and efficient. In light of this, it may be argued that the use of electronic payment systems by an organisation will effectively enhance the performance of tax collection. The aforementioned hypothesis is pertinent to the present investigation as it aligns with the research purpose, as it offers insights into the electronic collection of taxes (Utami & Alamanos, 2020).

The resources discussed in this context refer to the assets, processes, capabilities, qualities, and knowledge information that a firm has. These resources are used to understand and execute strategies with the goal of improving efficiency and effectiveness. It is important to note that these resources may fluctuate depending on factors such as client demand and technological advancements.

Figure 2.2 Resource Based Theory



Source (Marketers, 2023)

Assumptions

- Organization should possess unique and variable resources to differentiate itself from its competitors to make it difficult for imitation and copying (Marketers, 2023).

In utilizing internal resources it becomes necessary for organization to incorporate external innovations

- Organisational characteristics are not simply altered; rather, they are shaped by the resources and capacities of an organisation, which ultimately define its profitability. These characteristics include many features, knowledge, and information that contribute to enhancing the effectiveness and efficiency of the firm.

This idea pertains to a research focused on improving efficiency and effectiveness via the implementation of low-cost process and technological modifications. This idea may be used to information systems in order to improve performance and adapt to advancements in the business environment, including technology and innovation, as well as the capacity to react to changes in the technological landscape.

2.4 Empirical Literature Review

The use of Information and Communication Technology (ICT) is seeing significant growth across the African continent. In the year 2008, the percentage of individuals residing in Africa who were using the internet was below 5%. The aforementioned fraction had a fivefold growth, reaching a value of 25% in the year 2018, as reported by the World Development Indicators (2018). Furthermore, this fraction has a persistent upward trend. Africa has made notable advancements in several areas of technological innovation, namely in the use of information and communication technology (ICT) for tax and revenue management objectives. Revenue administrations in several nations are now undergoing technology adoption and digitalization initiatives. The primary objective of these endeavours is to augment revenue generation in order to support government spending (World Bank, 2016). This has prompted the undertaking of many research aimed at examining the efficacy or inefficacy of the implemented methods across several dimensions of revenue.

The research investigation undertaken in 2010 examined the impact of adopting automation in customs tax administration on revenue collection in Uganda. According to the findings of the research conducted by Nkote and Luwugge (2010), there was a positive link seen between automation and the cost of tax administration, as well as between automation and the efficacy of revenue collection. Conversely, automation was shown to have a negative and statistically significant relationship with tax clearing time.

The research done by Sahoum and Dojanah (2020) examined the relationship between electronic payment systems and customer happiness in government organisations in Nigeria. The findings of the study revealed that these systems play a significant role in maintaining customer satisfaction, hence leading to improvements in revenue collection. According to Sahoum and Dojanah (2020), their research on the variables influencing the adoption of electronic payment systems in Jordan revealed that one of the motivations for adopting these systems is the potential for increased revenue collection (Odusina & Onakoya, 2017).

According to the findings of Moulder's (2005) research, a significant proportion of national governments provide the option for individuals to make online payments for utility bills, levies, and penalties. Furthermore, the research revealed a multitude of problems that impede the widespread use of electronic tax payment systems. These considerations include a dearth of information technology personnel, concerns about security, challenges related to convenience, and budgetary limitations. However, Kaburia's (2004) research revealed that the absence of appropriate electronic payment methods was a significant obstacle to the development of electronic commerce in Nairobi. A study was done to examine the impact of the e-payment system on income collection by the Nairobi City County Government. The researchers stated that the implementation of an e-payment system has resulted in improved revenue collection performance within Nairobi City County. Other studies such as (Agbabiaka, 2018) and (Karunasena, 2011) report that revenue systems' social value influence performance and hence achievement of targeted outcomes and effectiveness of public revenue in government organizations (Albert Okiro, 2015).

Dr. Gwahula Raphael conducted a study focusing on the perceived influence of technological usage to support Revenue collection in Tanzania. Given the importance of perceived impact on Government e-Payment Gateway (GePG), it is essential for the government to ensure effective and efficient revenue collection, including both tax and non-tax sources, in order to provide services to its citizens. The present study aims to explore the impact of perceived usefulness on the use of GePG (Government e-Payment Gateway). Specifically, the researcher investigates the extent to which the perceived ease of use of GePG has a significant effect on supporting revenue collection. Based on the researcher's findings, it can be inferred that an individual's future choice about the adoption of new technology is contingent upon their attitude towards its utilisation. Specifically, the researcher posits that users are more inclined to embrace an application that is seen as easy to use. According to Raphael (2018),

The examination of the efficiency and efficacy of e-revenue collection systems is linked to the reduction of costs connected with revenue collection, streamlining of payment operations, and decreased processing time for invoices and revenue collection. Additionally, these characteristics provide users the ability to customise the payment procedure and income collection according to their own preferences and institutional obligations. Collectively, these factors may contribute to an augmentation in revenue collection inside government organisations (Opine, 2016).

A research investigation was undertaken to examine the impact of the electronic payment system on income generation within the local government body. The study results suggested that e-payment contributed to increase of revenue collection as compared to paper works which ended to loss of revenue and bribery (Hyera & Kiwala, 2020).

According to a research conducted by Mc Cluskey (2014) at the World Bank, the examination of Tanzania's experience in developing nations highlighted the significance of information and communication technology (ICT) in facilitating effective revenue collection. The study found that local government authorities worldwide face considerable demands to supply essential social services to their inhabitants. City governments at the subnational level are now facing financial challenges in their efforts to gain financing for various essential infrastructure. These facilities include but are not limited to the provision of clean drinking water, effective waste management, reliable energy supply, and accessible healthcare services. The implementation of an integrated revenue collection system offers a crucial foundation for facilitating the administrative functions of Local Government authorities. This system enables a more streamlined and effective collection of own source revenue, while also enhancing the decision-making process through the utilisation of advanced data collection methods, visual data representation, sophisticated reports, and analytical metrics. The study on use of ICT through an integrated Local Government Revenue Collection Information System (LGRCIS) improved local government revenue collection trends, with initial promising results in selected secondary cities in Tanzania, which include Arusha City Council, Tanga City Council and Mwanza City, Council and Mbeya City Council (Hyera & Kiwala, 2020)

The study conducted by Charles A. Olomi regarding the efficacy of revenue collection in local government in Tanzania demonstrated the validity of both concerns in the formulation of a local revenue system. The government's policy position should encompass the aspiration for a well-organized, transparent, and effective local revenue system, while also considering the importance of granting local revenue autonomy. This should be achieved within the framework of a meticulously designed local government revenue system. There was a general consensus that, as a fundamental principle in the reformation of the local government finance system, it would be inappropriate to address the shortcomings in the local structure and local tax administration by simply eliminating local taxes without taking into account their impact on revenue. Instead, it was agreed that deficient local taxes should be reformed into effective revenue instruments (olomi, 2013).

2.5 Knowledge Gap

Empirical research generally substantiates the notion that the implementation of efficient revenue collection systems may contribute to the augmentation of revenue collection. However, the majority of existing research mostly concentrates on tax income sources, so overlooking other revenue streams including fees and other levies. Moreover, it should be noted that current research assumes that the mere implementation of an e-revenue collection system is expected to lead to an increase in revenue collection. However, it is important to acknowledge that this does not provide a guarantee of achieving a 100% assurance in revenue collection. This research posits that in order for the system to effectively enhance government income, it must exhibit efficiency, effectiveness, and a good social value. Other studies that touched aspects of efficiency and effectiveness such as (Suri & Sushil, 2017) and (Scott, 2016) were geographically detached from Tanzania. Based on the identified deficiencies, this research has considerable promise. Hence, this research aims to evaluate the efficacy of e-revenue collecting systems in Tanzania in order to address the identified shortcomings and enhance revenue collection.

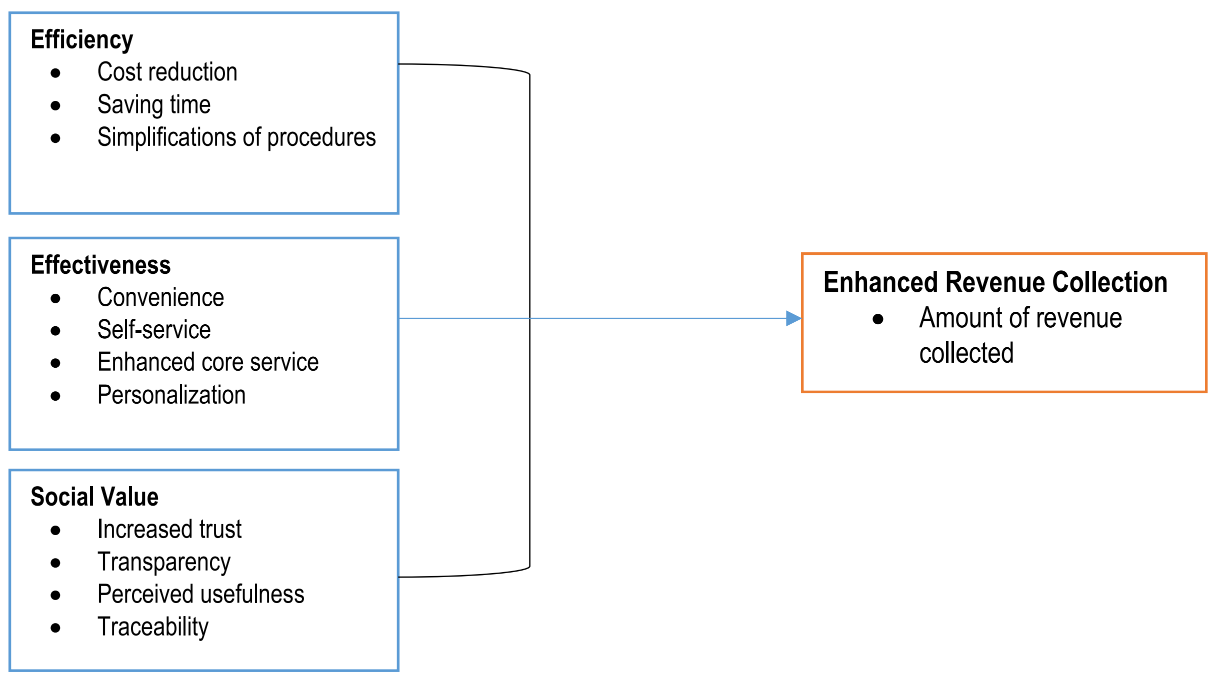
2.6 Conceptual Framework

The conceptualized relationship as seen in figure 1 below is that, for the enhanced revenue collection, the e-revenue systems must comply with efficiency, effectiveness and social value attributes. For this, efficiency, effectiveness and social value are predictors of enhanced revenue collection.

Based on efficiency Cost reduction, saving time and Simplifications of procedures are factors considered to assess efficiency of the e-revenue collection system. On effectiveness Convenience, Self-service, Enhanced core service and Personalization are factors which assess effectiveness of e- revenue collection system. On perceived social value factors that asses perceived social value for revenue Increased trust, Transparency, Perceived usefulness and Traceability all this work to enhance revenue collection of the government being dependent variable interacting with independent variable efficiency, effectiveness, and perceived social value.

Figure 2. 2: Conceptual Framework

INDEPENDENT VARIABLES **DEPENDENT VARIABLE**



(Source Researcher, 2023)

2.7 Conclusion

The chapter focuses on the fundamental ideas outlined earlier, hypotheses within the theoretical framework, an empirical evaluation of the literature, the identification of knowledge gaps from previous research conducted by various scholars, and a conceptual framework that illustrates the relationship between dependent and independent variables.

CHAPTER THREE

3.0 RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodological technique that will be used in this investigation. This chapter provides an overview of the key components of the research project, including the study region, research design, population and sampling strategies, data collection and analysis methods, considerations of validity and reliability, pilot study details, ethical considerations, and limits of the study.

3.2 Area of Study

The study was carried out in the Arusha Region of Tanzania to serve as a representative sample of immigration offices and government organisations in the country. The Arusha area has been chosen for this study because to its substantial contribution to the national income. This is mostly attributed to the region's high level of economic activity, with tourism being a particularly major factor. Additionally, the immigration office in the Arusha area is seeing a high volume of customers using e-revenue collection methods. Given these considerations, the area is deemed suitable as a case study for evaluating the efficacy of e-revenue collection systems in augmenting revenue collection within the nation.

3.3 Research Design

The present study used a cross-sectional research design and descriptive research design. The use of a cross-sectional study design facilitates the collecting and analysis of data, therefore offering a momentary depiction of the results and features of the unit of analysis at a particular moment in time. This approach also facilitates the generation of inferences and statistical explanations for the major research variables. The design process also included the examination of many elements such as objects, people, concepts, and patterns, without the intention of exerting control over the current condition of these phenomena (Msuya, 2020). The cross-sectional research design involves deliberate selection of specific groups for investigation, rather than relying on random sampling, in order to actively intervene and cause measurable changes or differences. Despite the inability to establish a cause and effect link, data from a large sample size may still be readily used. The design of the study is crucial as it seeks to evaluate the comprehensive nature of the association between independent and dependent variables. Specifically, the study examines the relationship between efficiency, effectiveness, and social value as independent variables, and enhanced revenue collection as the dependent variable. The use of a descriptive study methodology was deemed suitable for elucidating the interplay between efficiency, effectiveness, and social worth. The purpose of the research was to get further knowledge on the characteristics of a certain geographical region (Kothari, 2004). In this study, people are being watched inside an entirely natural and unaltered setting. This research employs a quantitative approach, using both quantitative and qualitative research methods. The research strategy used in this study has the potential to provide comprehensive data that may contribute to significant recommendations. Additionally, it facilitates the collection of a substantial volume of data for in-depth analysis (Califonia, 2023).

3.3.1 Research Approach

The researcher used a variety of research methodologies, including qualitative, quantitative, and mixed methods, in order to execute the study. These approaches included a range of strategies and processes. The research employed a mixed methods approach to investigate the phenomena.

Mixed methods research refers to a type of research that encompasses the gathering, analysis, and interpretation of both qualitative and quantitative data within a single study or across multiple studies that examine the same phenomena (Hyera & Kiwala, 2020). According to the scholarly work of Andrew and Halcomb, the objective of using mixed research methodologies is not to supplant or substitute one another, but rather to elucidate the strengths and weaknesses inherent in both approaches within a given study. The researcher must ascertain and investigate the most effective methodological technique in order to address the research inquiries. Additionally, the researcher should recognise the significance of using both ways rather than only relying on a single methodology. Hence, based on the aforementioned explanation, the researcher used a mixed strategy, including both qualitative and quantitative methods, for data collection. This decision was made due to the recognition that both methodologies serve as viable alternatives for gathering data in a case study (Kothari, 2004).

Qualitative research include methods such as participant observation, interviews, and focused group discussions. In this study, interviews will be conducted with respondents in order to draw conclusions and provide suggestions.

Quantitative research encompasses the use of survey research methods, which include the systematic gathering of numerical data in order to address inquiries or evaluate hypotheses pertaining to the issue under investigation. This study use survey research methodology to address the research questions and achieve the stated goals.

3.3.2 Targeted Population

The study population is defined as the whole collection of individuals, topics, or elements that the researcher intends to investigate and draw conclusions from. The population for this research consisted of 50 individuals, namely the customers of the Arusha regional immigration office and the managers of the e-revenue collecting system. According to Kothari (2004), it has been observed that... The research focused on a sample of 20 customers and 30 workers who were selected as respondents for the study's questionnaire and interview inquiries.

Table 3. 1: Targeted Population

respondents	Targeted population	Percentages
Clients	20	40%
Employees	30	60%
TOTAL	**50**	**100%**

Source: Field Data 2023

3.3.3 Sampling Strategies

This study adopted purposive sampling technique to identify respondents to be involved in this study. The use of purposive sampling in the research was justified due to its practicality in obtaining substantial sample sizes from the specific respondents of interest (Kothari, 2004). The use of purposive sampling, particularly in populations characterised by heterogeneity, contributes to the enhancement of the study's rigour and the validity of the information and conclusions. This is achieved via the improved alignment of the sample with pertinent information that aligns with the study's aims. Therefore, this methodology facilitated the researcher in selecting a sample consisting only of customers and staff that possess the necessary knowledge to provide pertinent insights about the impact of the e-revenue collection system on revenue generation (Kothari, 2004).

3.3.3.2 Sample Size

The sample size for this research was determined by considering the population size of the specified study units. The study population consisted of 50 respondents, from whom a research sample was chosen for the purpose of data collection. The quantity of individuals included in the study is denoted by the variable "n." The accuracy of our estimations and the capacity of the research to make conclusions are influenced by the sample size, which is determined based on demographic characteristics and availability. (Anon., 2023)

Since the population is known, thus the sample for the study was obtained from this population using Taro Yamane’s formula of sampling as represented below;

From the formula

$n=N/ (1 + N (e)^{2})$

Whereby initials stand for

n = Sample size

N = Population Size

e = Error term

$n= 50/ (1 + 50(0.05)^{2})$

n = 44

Based on the presented formula the sample size of the study was 44 respondents.

Table 3. 2: Sample Size

respondents	Sample size	Percentage
Clients	19	43%
Staff of E-Collection process	25	57%
TOTAL	**44**	**100%**

Source: Field Data 2023

3.3.4 Data Collection Methods

3.3.4.1 Questionnaire

The present research used a survey methodology, using a structured questionnaire as the primary instrument for data collection. Once all the necessary ethical and data collecting clearances were obtained, data was gathered from customers and administrators of e-revenue systems who willingly chose to take part in the research. The questionnaires were designed to specifically target the primary variables under investigation and align with the study goals. The respondents themselves completed the questionnaire, which was in the form of self-administered questionnaires. However, in instances when respondents were unable to complete the questionnaire, the researcher provided assistance in order to facilitate their completion of the questionnaire. The use of a survey questionnaire facilitates the methodical gathering of standardised data from a study population, particularly in a sizable sample, subsequent to the validation of a pre-test. This process enhances the generalizability of the findings.

Questionnaires are a cost-effective method that demands less work from the surveyor compared to verbal or telephone surveys. Despite the inherent limitation of requiring respondents to possess the ability to read, comprehend, and provide responses to the questions posed. In the creation of the questionnaire used in this research, items containing multiple questions per item were deliberately avoided in order to minimise any misunderstanding. Furthermore, accurate spellings were employed, and no assumptions were made throughout the process. The questions presented in the study are designed to be impartial and use a Likert scale.

3.3.4.2 Interview

An interview is a formalised and organised dialogue in which a researcher poses inquiries to the respondent, who in turn provides their responses. An interview may be organised in a systematic manner, whereby predefined questions are asked in a predetermined sequence. Researchers often have a sense of comfort and efficiency while working with a subject that is straightforward, since it allows them to save time. Unstructured interviews are characterised by their open-ended nature, allowing for a more flexible and unrestricted flow of conversation. This form of interview is particularly useful for eliciting descriptive material that may provide a deeper understanding of the topic at hand. Semi-structured interviews, which lie between structured and unstructured interviews, may be beneficial for researchers who possess past interview expertise. The answers acquired from these interviews can provide valuable guidance for future research endeavours. A series of questions has been arranged in a logical sequence to improve coherence. The interview was conducted using both in-person and remote methods, including phone conversations and video chats via WhatsApp. During the interview process, the interviewer asks a series of questions to elicit responses from the interviewee. This instrument is used in qualitative inquiry for the purpose of data collection.

3.3.4.3 Documentary Analysis

This research used documentary analysis methodologies to gather data from pre-existing recorded sources. The research methodology of documentary analysis involves the examination and interpretation of documents as primary sources of data. Returning to the example of conducting interviews, rather than engaging in direct conversations with individuals to ascertain their perspectives or experiences, we would instead locate and then examine written materials authored by individuals.

3.4 Pilot Study

A pilot experiment, also known as a pilot study, pilot test, or pilot project, is a preliminary study undertaken on a small scale. Its purpose is to assess the feasibility, length, cost, and potential adverse events of a research project. Additionally, it aims to identify areas for improvement in the study design before undertaking a full-scale research project. Preliminary investigations, also referred to as pilot studies, are an essential phase within the research process. These assessments aid in the identification of design concerns and the evaluation of a study's potential for success, practicality, resource requirements, time constraints, and financial implications prior to the commencement of the primary research. In order to mitigate potential bias, pilot studies were conducted on persons who closely resembled the target demographic, but were not included in the final sample. The pilot research included a total of 5 customers and 5 staff members from the e-collection process of the immigration office (Intrisit, 2023). A pilot research has significance within a study protocol as it serves to test the feasibility of the study by evaluating the inclusion and exclusion criteria of the participants. Additionally, it facilitates the process of recruiting participants and obtaining informed consent, allowing them to make an informed choice and submit written agreement. Also acceptability and intervention as to whether participants can accept the study drug or intervention is a separate issue. Also selection of the most appropriate primary outcome measure as it is not easy to select primary outcome best reflect intentions of the researcher as it is direct related to sample size calculation.

3.5 Data Analysis

This study used descriptive statistics and thematic analysis analyzing data. This was done using Microsoft excel to show descriptive statistics analysis through tables, charts and graph from the demographic characteristics to the respondents answers, thematic analysis was also used to analyses qualitative data which involves reading through a set of data and looking patterns in the meaning of data to find themes. It is applied to interviews.

3.6 Validity and Reliability

3.6.1 Validity

Validity is the extent to which a research instrument effectively assesses the concepts it is intended to evaluate. In this research, it is important to ensure that the questionnaire and interview comprehensively capture respondents' understanding of e-revenue systems, specifically in relation to their efficiency, efficacy, social value, and impact on revenue collection. In order to achieve this, many forms of validity, including content validity and construct validity, were assessed. In this research, the questionnaire and interview questions had a thorough evaluation by subject-matter experts to ascertain their adequacy in capturing the dimensions of efficiency, effectiveness, and social value in relation to the improvement of revenue collection. The research used questions from prior literature to establish construct validity, which refers to the extent to which the questionnaire accurately measures the intended variables.

3.6.2 Reliability

Reliability is a term used to describe the consistency and stability of measurement. Within the framework of this research, it is important to guarantee that the questionnaire effectively captures the targeted ideas consistently over various time periods and distinct circumstances. The researchers used internal consistency reliability as a method to ascertain the dependability of the data. The assessment of internal consistency dependability included the use of measures, such as Cronbach's alpha, to ascertain the degree of interconnectedness among the components comprising a scale. Cronbach's alpha coefficients over 0.7 are indicative of enhanced internal consistency and increased concordance among items.

3.7 Ethical Consideration

The present study adhered to ethical principles, specifically employing the Harvard style of referencing for citation purposes. The research placed significant emphasis on upholding the principles of informed consent, confidentiality, privacy, and data security, with the aim of safeguarding the rights and identities of the participants. Additionally, the study ensured that participation was voluntary, thereby fostering a research environment that was characterised by respect and inclusivity. Consequently, the study's repute and the integrity of its conclusions were boosted.

These concerns serve to safeguard the rights of participants in research studies, while also bolstering the validity of the study and upholding its scientific integrity.

3.8 Conclusion

This chapter presents an overview of the overall number of respondents, the methodology used to collect the data, and the specific location and methods utilised to assess the gathered information.

CHAPTER FOUR

4.0 PRESENTATION AND DISCUSION OF FINDINGS

4.1 Chapter Introduction

This chapter presents a discussion of the data and provides an interpretation of the usefulness of e-revenue collection systems in Tanzania for the purpose of boosting revenue collection. In this chapter, the researcher engages in a discussion on demographic variables, including gender, age, and education level, as well as the primary research goals that have been created to provide guidance for the study. The chapter presents preliminary and foundational findings. This chapter presents a systematic presentation of the descriptive technique, empirical results, and discussion that concentrate on the research's aims and issues, spanning from the beginning to the end.

4.2 Presentation of the Findings

4.2.1 Sample Composition of Respondents

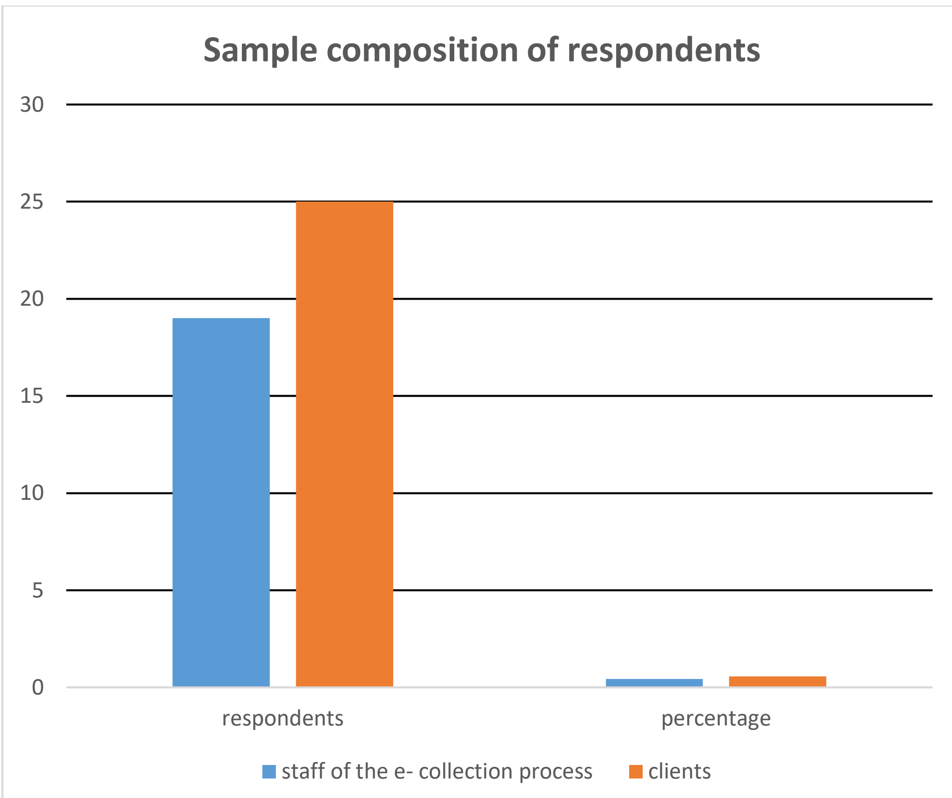
Sample size of this study was 44 respondents equal to responses received out of the sample size of 44 respondents that is 19 respondents who are staff of the e-collection process and 25 respondents who are clients of the immigration office. The response rate above 50% is adequate for analysis and reporting. Hence the respondent’s rate is above 50% making it reliable for data analysis and reporting.

Table 4. 1: Sample Composition of Respondents

Sample composition of respondents		
	respondents	percentage
staff of the e- collection process	19	43%
clients	25	57%
TOTAL	44	100%

Source: Field Data 2023

Figure 4. 1: Sample Composition of Respondents



Source: Field Data 2023

4.2.2 Demographic Characteristics of Respondents

This part describes the characteristics of the respondents in terms of response. These characteristics influence their opinions to different data collection instruments. This component focuses on the research result related to the respondents' gender, age and education level

4.2.2.1 Gender of Respondents

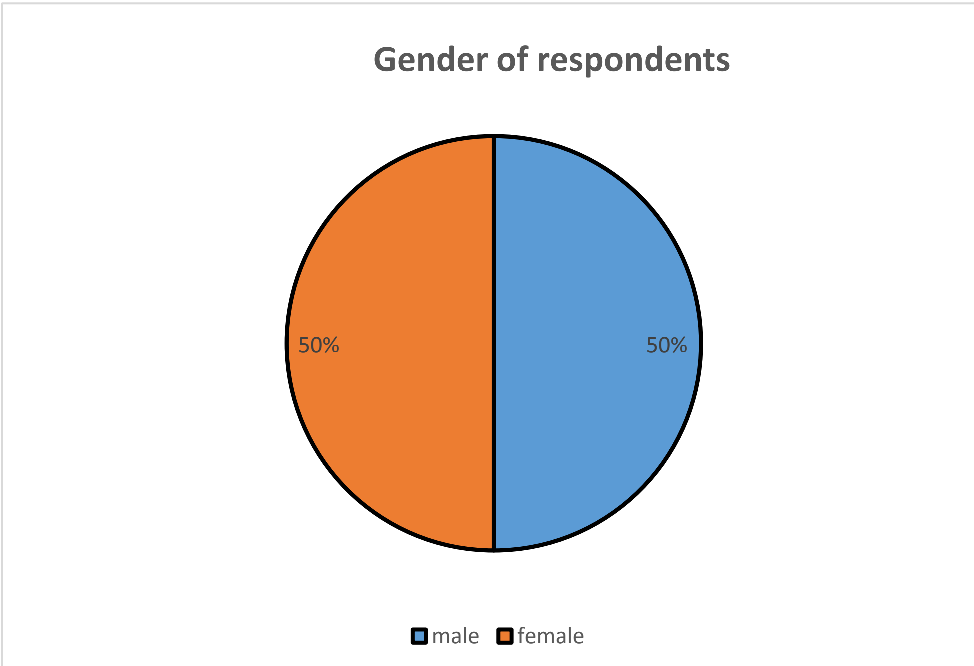
So as to enhance equality an equal number of female respondents was taken to male respondents 50% by 50% hence making the study free from gender biasness and enhance equality. 22 respondents were male and 22 respondents were female. This research study is intended to be gender unbiased so as to get opinions from both sides perspective of gender view since everyone has different view.

Table 4. 2: Table 4.2 Gender of Respondents

gender	respondents	percentage
male	22	50%
female	22	50%
TOTAL	**44**	**100%**

Source: Field Data 2023

Figure 4. 2: Gender of Respondents



Source: Field Data 2023

4.2.2.2 Age of Respondents

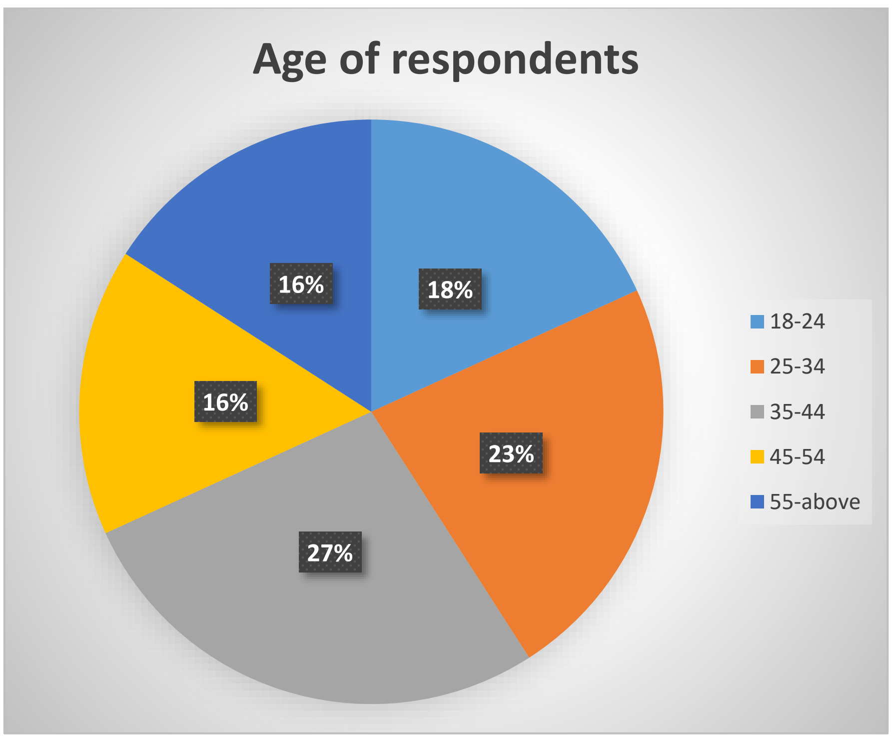
Basing on the age of respondents majority respondents were aged between 35 and 44 years with 27% followed by aged respondents between 25 and 34 years of age 23% and few respondents were from age 18-24 18% of all respondents as well as respondents with age between 45 – 54 and those above 55 years all having 16% of all respondents. This shows many people who engage in e-revenue collection system are those between 35 and 44 years.

Table 4. 3: Age of Respondents

Age	respondents	percentage
18-24	8	18%
25-34	10	23%
35-44	12	27%
45-54	7	16%
55-above	7	16%
TOTAL	**44**	**100%**

Source: Field Data 2023

Figure 4. 3: Age of Respondents



Source: Field Data 2023

4.2.2.3 Education Level of Respondents

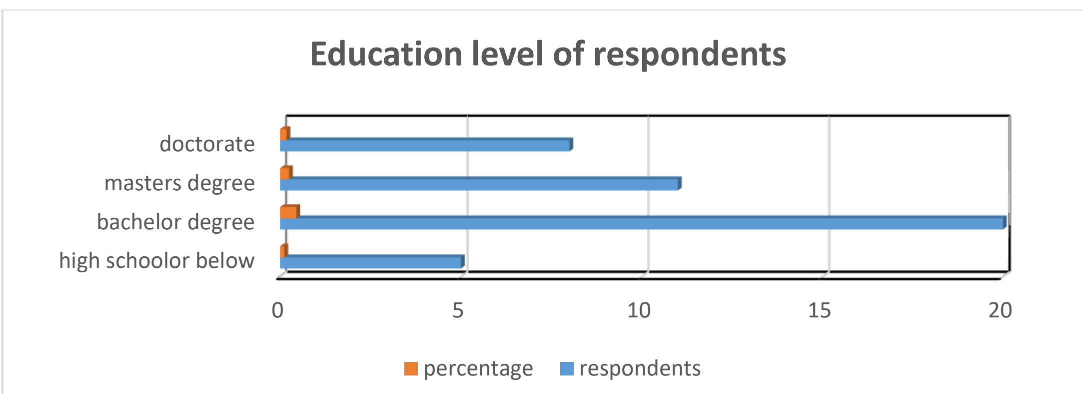
Table 4.4 presents education level of respondents since education can be a factor to enable a person easy usage of the e- revenue collection system such as GePG. It is seen that many respondents have bachelor degree education at 45% followed by master’s degree holder with 25% and few respondents have high school education and below at 12% out of all respondents followed by doctorate with 18%.

Table 4. 4: Education Level of Respondents

education level of respondents	respondents	percentage
high school or below	5	12%
bachelor degree	20	45%
master’s degree	11	25%
doctorate	8	18%
Total	**44**	**100%**

Source: Field Data 2023

Figure 4. 4: Education Level of Respondents



Source: Field Data 2023

4.2.3 Usage of GePG

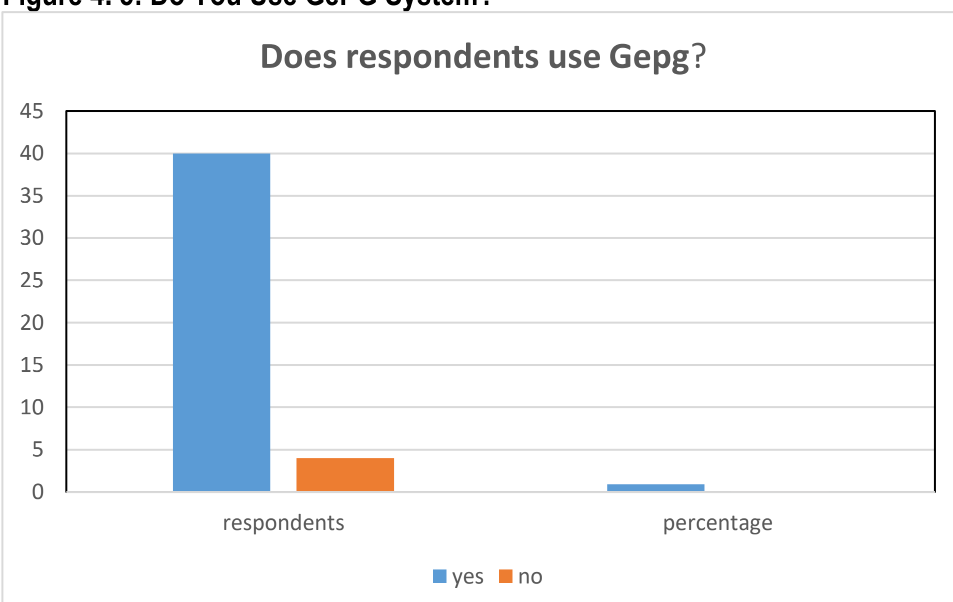
Table 4.5 shows that 90% of respondents use e- revenue collection system which is seen 90% of respondents use GePG and only 10% do not use GePG to whom do not know GePG, its function and how it is operate.

Table 4. 5: DO YOU USE GePG system?

	respondents	percentage
yes	40	90%
no	4	10%
Total	**44**	**100%**

Source: Field Data 2023

Figure 4. 5: Do You Use GePG System?



Source: Field Data 2023

4.2.4 How GePG System is Used

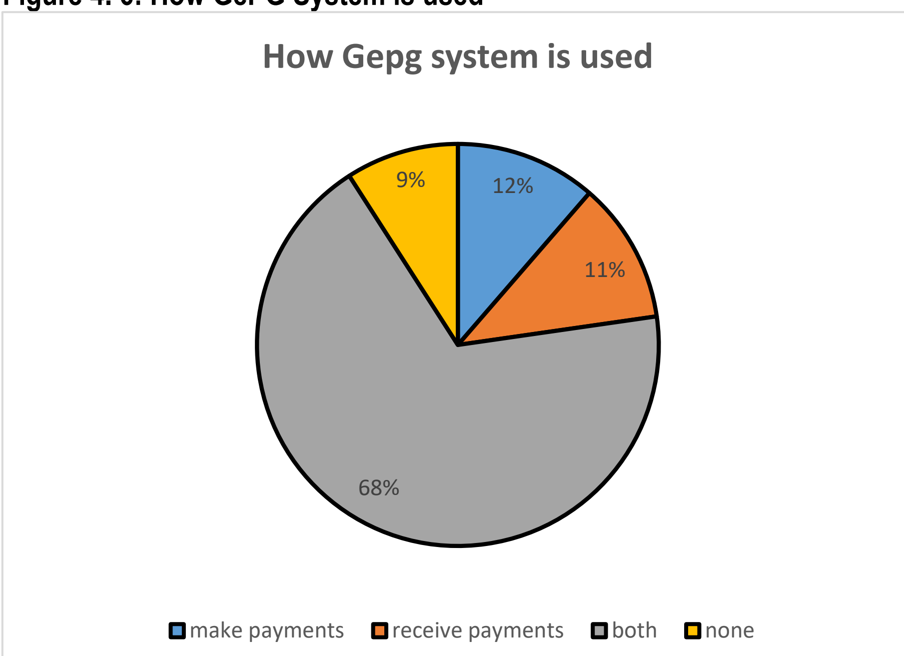
Table 4.6 shows that most respondents use GePG to both make payments and receive payment at 30% while 11% of respondents use GePG to make payment as well as 11% of respondents use GePG to receive payment but 10% did not use GePG at all .

Table 4. 6: How GePG System is Used

	respondents	percentage
make payments	5	11%
receive payments	5	11%
Both	30	68%
none	4	10%
	44	**100%**

Source: Field Data 2023

Figure 4. 6: How GePG System is used



Source: Field Data 2023

4.3 Descriptive Statistics Data Analysis

In this section descriptive statistics are presented in relation to research objectives as it aims to assess the effectiveness of e-revenue collection systems on enhancing revenue collection main concern being to examine the e-revenue collection systems' efficiency on enhancing revenue collection, to assess the e-revenue collection systems' effectiveness on enhancing revenue collection and to explore the perceived social value of the e-revenue collection systems on enhancing revenue collection. Questionnaire were required to use Likert scale of 1= disagree, 2= give no comment or 3= agree. Interview was also conducted to give suggestions of factors influencing effects of e revenue collection systems.

4.3.1 Examination of the E-revenue Collection Systems' Efficiency on Enhancing Revenue Collection

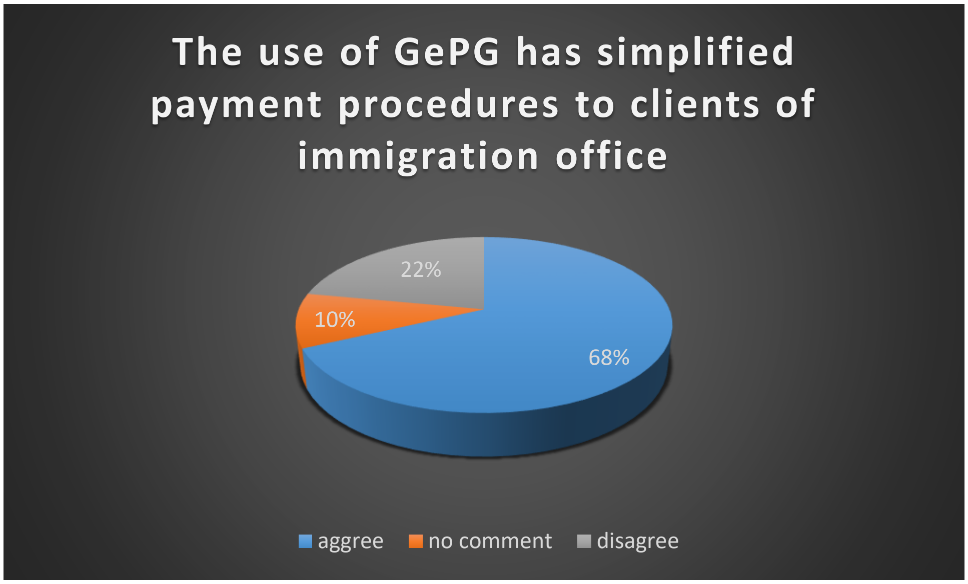
The table below shows efficiency of the e-revenue collection system from respondents as well as details of the table are discussed below the table

Table 4. 7: Efficiency

Variables	agree	**no comment**	**disagree**
The use of GePG has simplified payment procedures to clients of immigration office	**68%**	**10%**	**22%**
The GePG system has reduced time for completion of invoice processing and revenue collection	**68%**	**10%**	**22%**
The GePG system has reduced the cost associated with the processing of payments and revenue collection	**68%**	**10%**	**22%**

Source: Field Data 2023

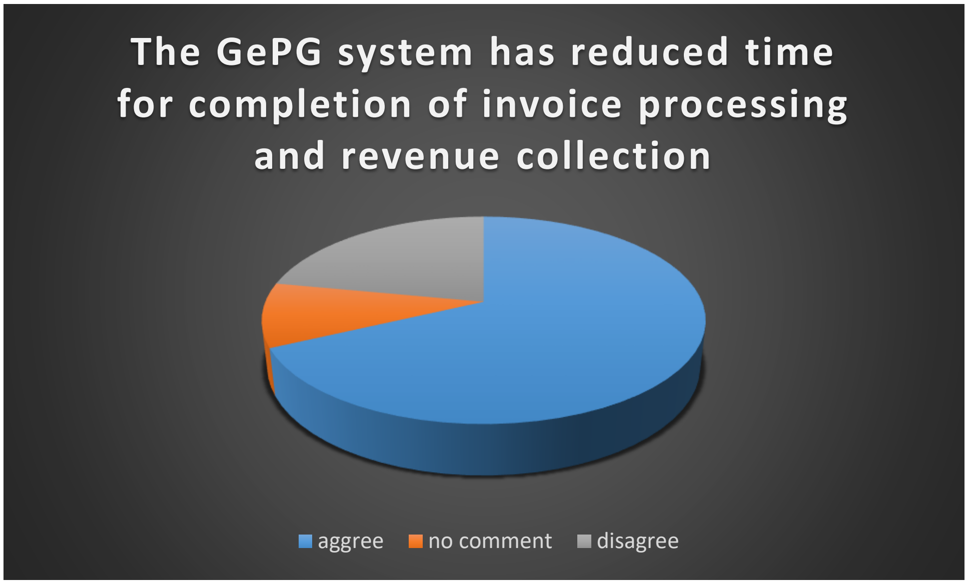
Figure 4.7: **Efficiency**



Source: Field Data 2023

The results in the above table and bar chart reveals that 68% of respondent agree that there is efficiency in the e-revenue collection through GePG that the use of GePG has simplified payment procedures to clients of immigration office while 10% of the respondents who are clients of immigration office had no comment on whether the GePG has simplified payment procedure as they have not used the system hence not familiar at all and 22% have disagreed on the efficiency of the e-revenue collection system.

Figure 4.7 **Efficiency**



Source: Field Data 2023

The results above shows that the GePG system has reduced time for completion of invoice processing and revenue collection as reflected that 68% of respondents agreed to this efficiency while 22% of respondents disagreed to the statement and 10% of respondents had no comment as a matter of fact that they have never used the GePG system.

Figure 4.7 Efficiency

Source: Field Data 2023

The results shows that the GePG system has reduced the cost associated with the processing of payments and revenue collection where as 68% of respondents agreed to the fact that cost is reduced 22% disagree on the statement and 10% of respondents had no comment on the statement with the same reason that they have not used GePG.

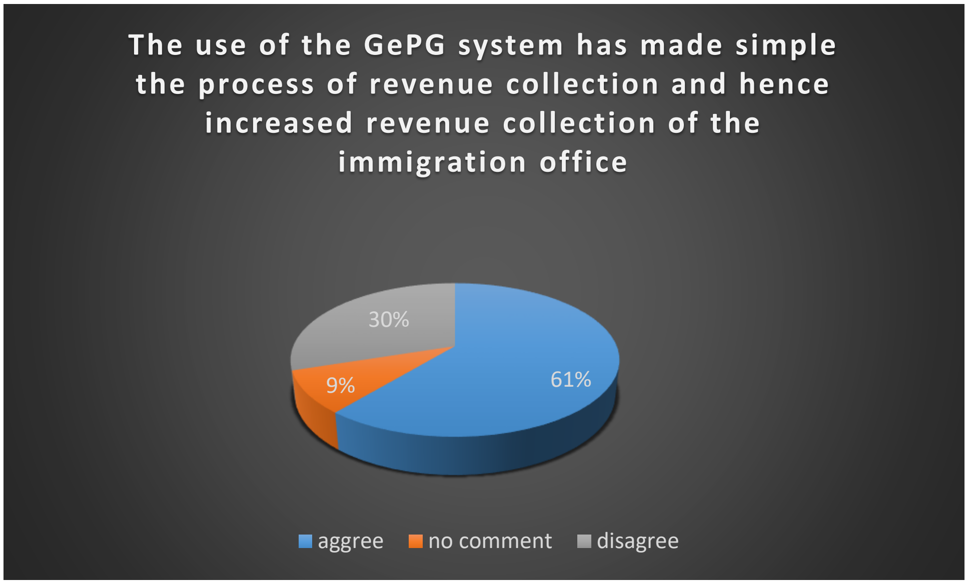
4.3.2 Analyzing of the E-revenue Collection Systems' Effectiveness on Enhancing Revenue Collection

Table 4. 8: Effectiveness

variables	agree	no comment	disagree
The use of the GePG system has made simple the process of revenue collection and hence increased revenue collection of the immigration office	61%	9%	30%
GePG system enables me to process payment and collect revenue from home, from the office, or at other locations while using various devices.	61%	9%	30%
I can fully see and analyze the invoice (personalize the reports) generated from the GePG system relevant to the reports required by my institution.	61%	9%	30%
GePG system enabled processing payment and collect revenue for various services from citizens without interacting with anyone.	61%	9%	30%

Source: Field Data 2023

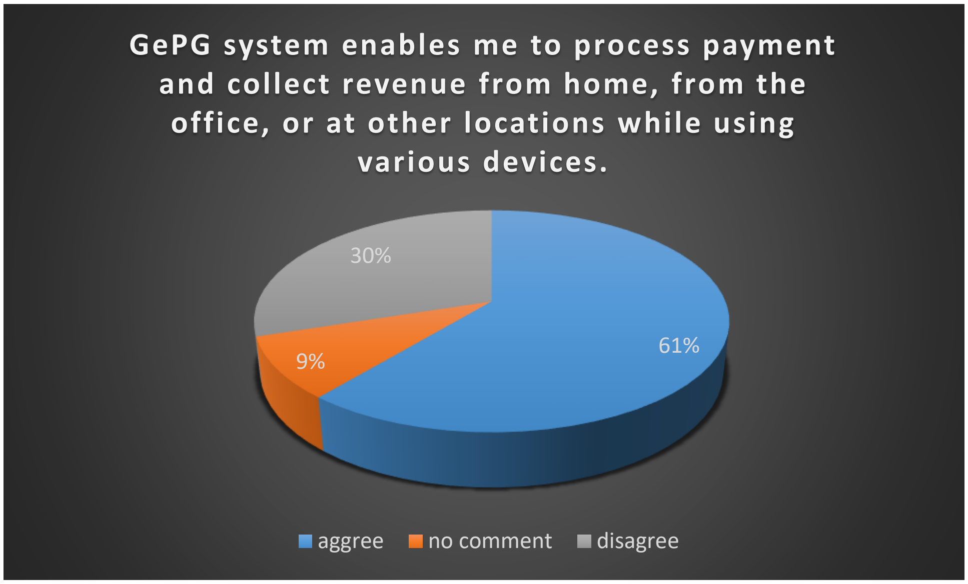
Figure 4.8: Effectiveness



Source: Field Data 2023

The result above shows that 61% of respondents agreed that there is effectiveness in the use of the GePG system which has made it simple the process of revenue collection and hence increased revenue collection of the immigration office while 30% of respondents disagreed on the statement and 9% of respondents had no knowledge hence had no comment on the statement.

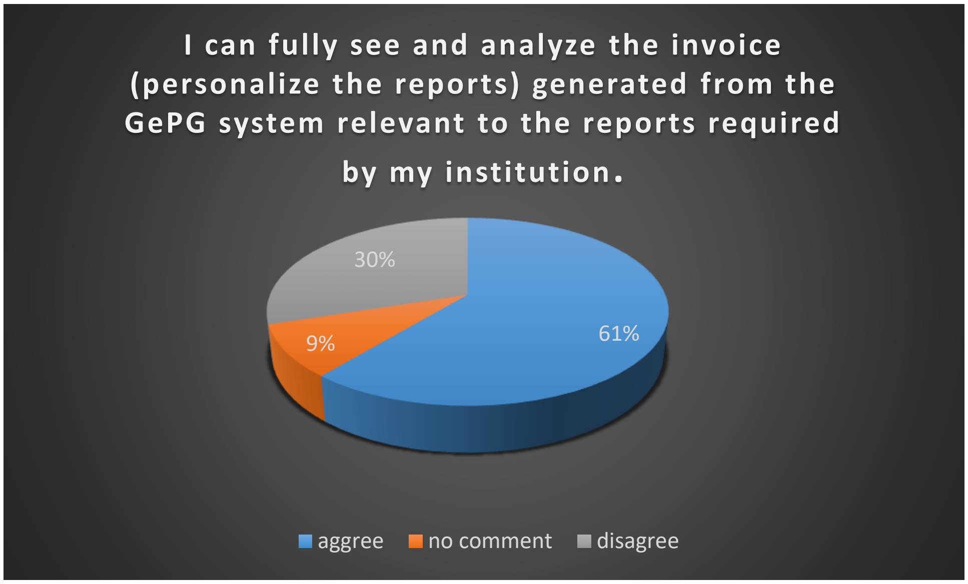
Figure 4.8 Effectiveness



Source: Field Data 2023

The aforementioned findings indicate that a majority of respondents, specifically 61%, expressed agreement with the statement that the GePG system facilitates payment processing and revenue collection from different locations, such as home, office, or other places, using various devices. Conversely, 30% of respondents disagreed with the statement, while 9% of respondents lacked knowledge on the matter and therefore refrained from providing a comment.

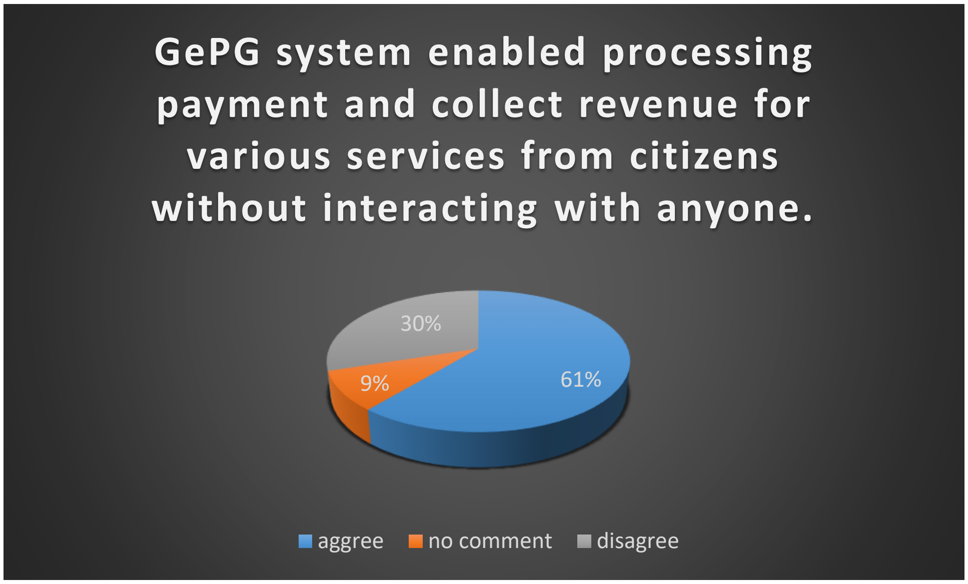
Figure 4.8 Effectiveness



Source: Field Data 2023

The findings indicate that a majority of the participants, specifically 61%, possess the ability to thoroughly observe and evaluate the invoice (customising the reports) produced by the GePG system in relation to the reports mandated by their respective institution. Conversely, 30% of the respondents expressed disagreement with this assertion, while 9% of the participants lacked awareness and therefore refrained from providing any comment on the matter.

Figure 4.8 Effectiveness



Source: Field Data 2023

The data shown in the table indicates that a majority of respondents, namely 61%, expressed agreement with the notion that the GePG system effectively facilitates the processing of payments and collection of money for a wide range of services from residents, without necessitating direct interaction with individuals. A total of 30% of the participants expressed disagreement with the statement, while 9% indicated a lack of information and hence refrained from providing any remark on the matter.

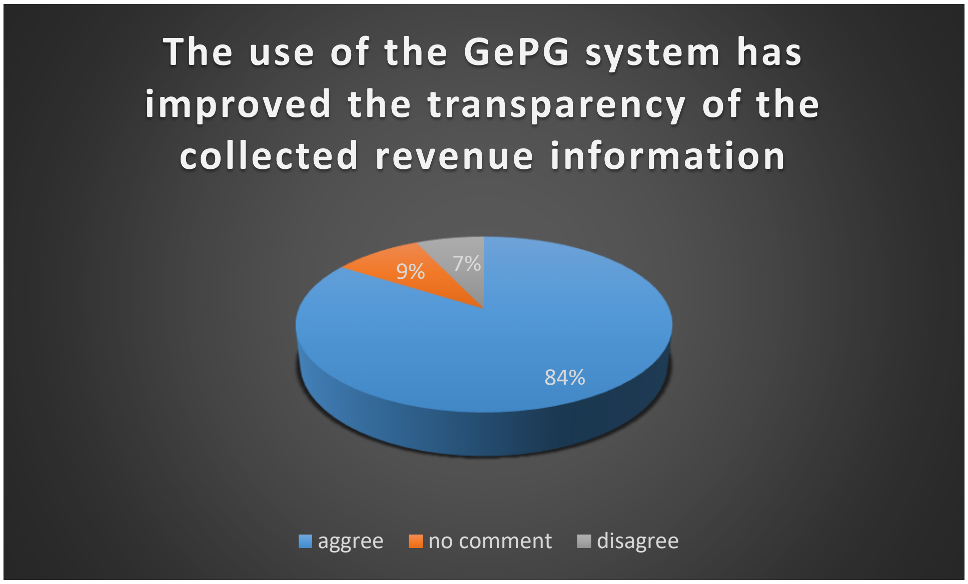
4.3.3 Exploring the Perceived Social Value of the E-revenue Collection Systems on Enhancing Revenue Collection

Table 4. 9: Social Value

Variables	agree	no comment	disagree
The use of the GePG system has improved the transparency of the collected revenue information	84%	9%	7%
The GePG system has increased trust amongst customers about the services immigration office offers	81%	9%	10%
I find the GePG system useful in the process of revenue collection	84%	9%	7%
The GePG system has improved the traceability of collected revenue as well as the payment process	80%	9%	11%

Source: Field Data 2023

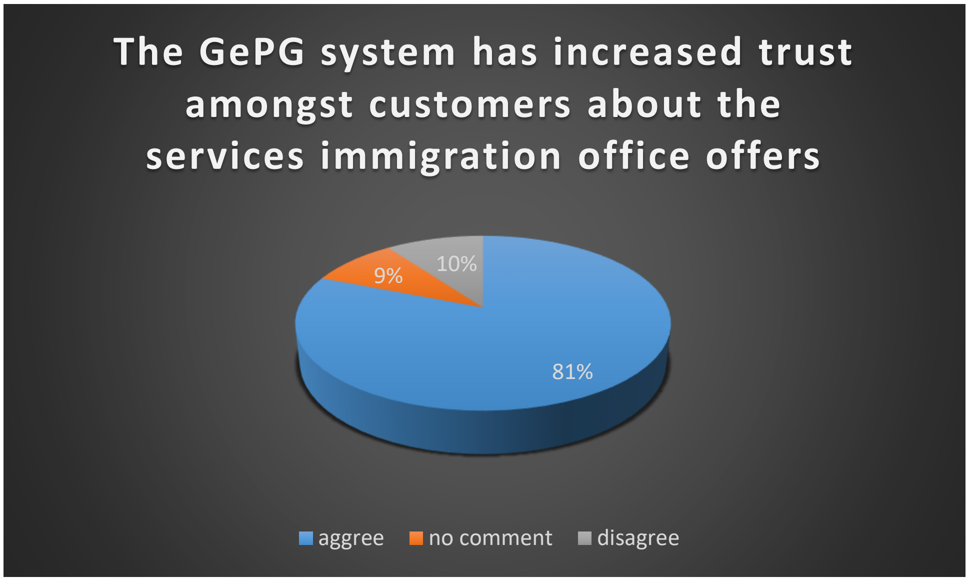
Figure 4.9 Social Value



Source: Field Data 2023

The data presented in the table indicates that 84% of the participants expressed agreement with the notion that the implementation of the GePG system has led to enhanced transparency in the collection of revenue information. Conversely, 7% of the respondents disagreed with this statement, while 9% of the participants refrained from providing a comment due to their lack of familiarity with the GePG system.

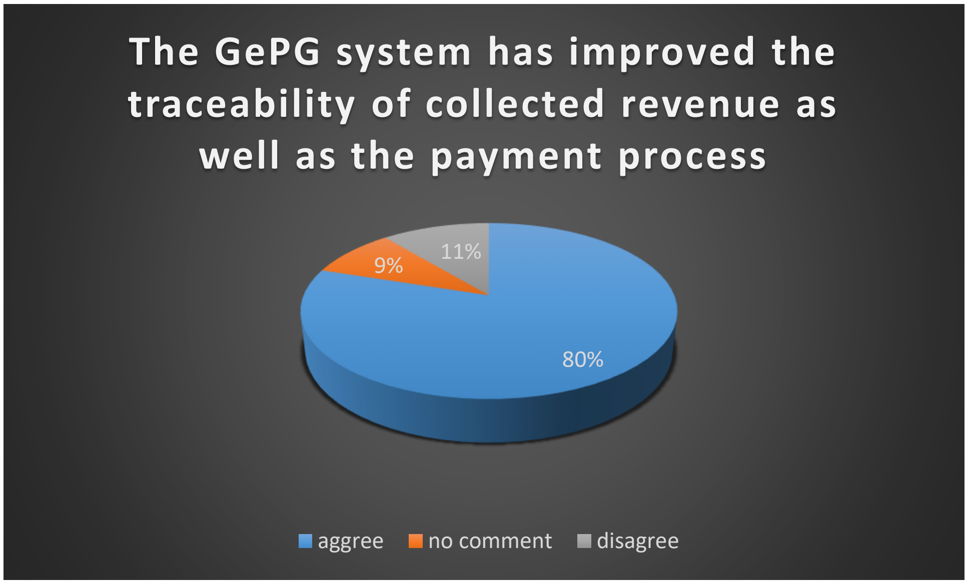
***Figure 4.9* Social Value**



Source: Field Data 2023

The data shown in the table indicates that a significant majority of respondents, namely 81%, express agreement with the notion that the GePG system has had a positive impact on fostering confidence among consumers about the services provided by the immigration office. A total of 10% of the survey participants expressed disagreement, while an additional 9% refrained from providing any remark due to their lack of familiarity with the GePG system.

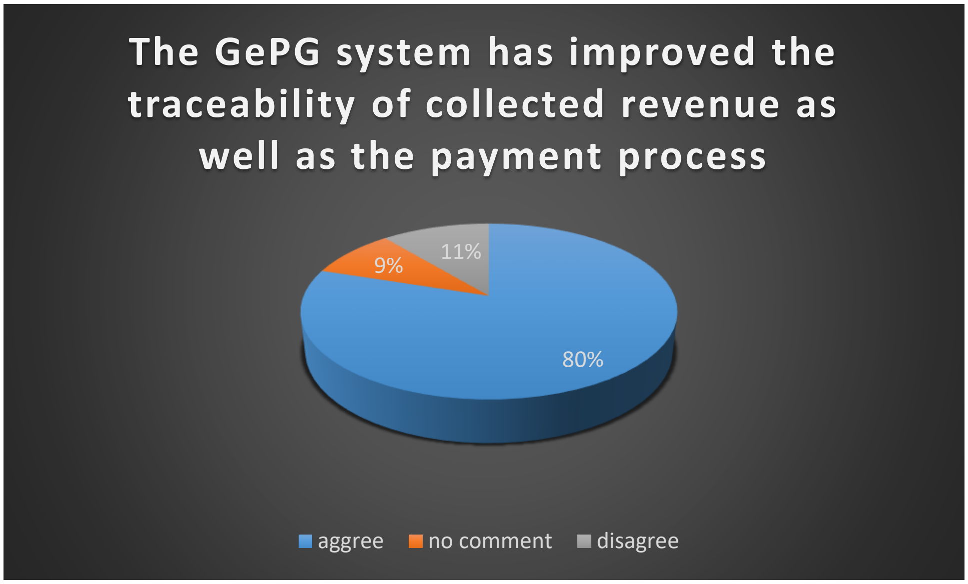
Figure 4.9 Social Value



Source: Field Data 2023

The data shown in the table indicates that a majority of respondents, namely 84%, expressed agreement with the notion that the GePG system is beneficial in facilitating revenue collection. Conversely, a minority of respondents, accounting for 7%, disagreed with this statement. Additionally, a small percentage of respondents, comprising 9%, did not provide any remark due to their lack of familiarity with the GePG system.

Figure 4.9 Social Value

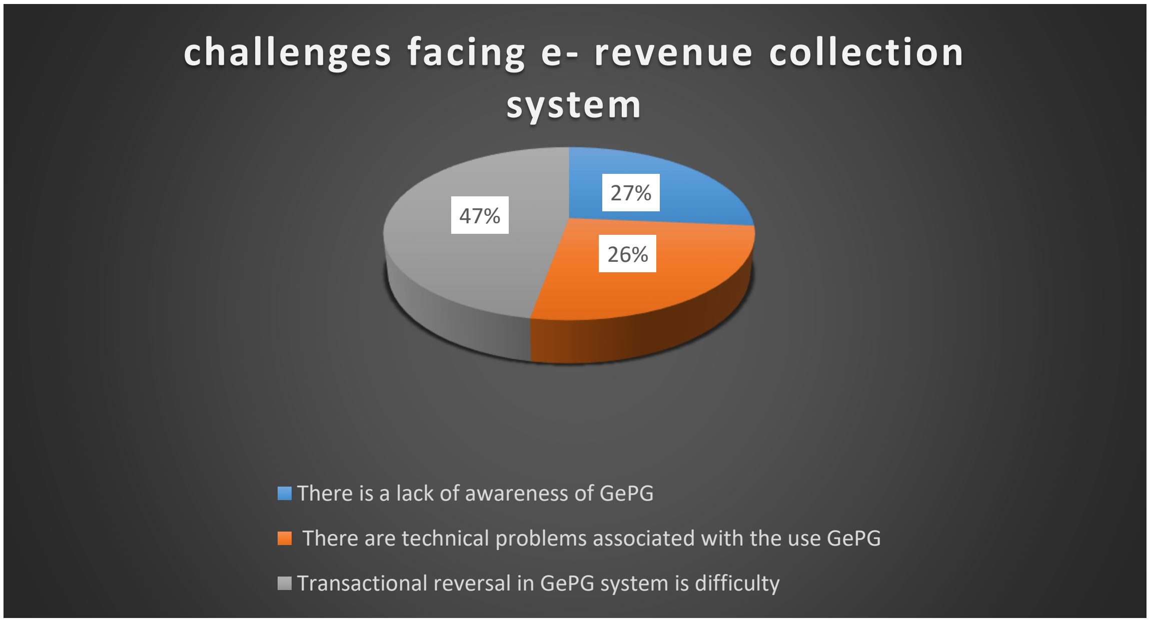


Source: Field Data 2023

The results in the table above 80% of respondents agreed that GePG system has improved the traceability of collected revenue as well as the payment process while 11% of respondents disagreed on the statement and 9% of the respondents had no comment because they had no knowledge on GePG system at all.

4.3.4 Possible Challenges Facing E- Revenue Collection System

Figure 4. 7: challenges facing e-revenue collection system



Source: Field Data 2023

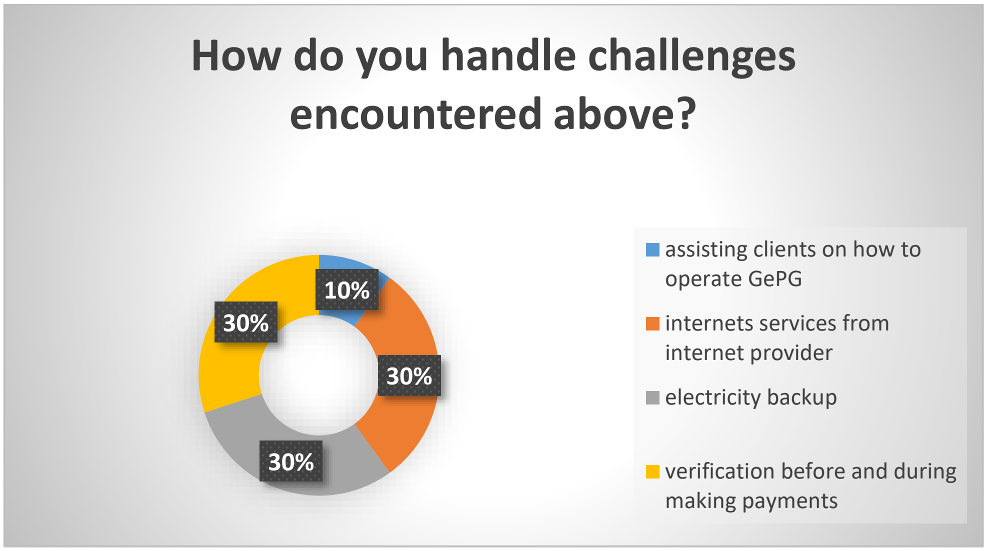
From the above figure 47% of respondents commented that Clients are not aware of the use of e-revenue collection system mostly GePG, how it is used that is login, filling in details, authentication and verification process.

From the above figure also shows that 27% of respondents commented that Technical problems associated with use of GePG which will make it hard for system to operate includes poor internet connectivity, poor network in different places like interior rural areas which make it hard to operate and electricity cutoff may disturb the process if operation is done through server.

From the above figure shows that 26% of respondents commented that Transaction reversal in GePG is difficult. Once payment is made refund of payment back to client cannot be refunded.

4.3.5 How do you Handle Challenges Encountered Above?

Figure 4. 8: How do you handle challenges encountered above?



Source: Field Data 2023

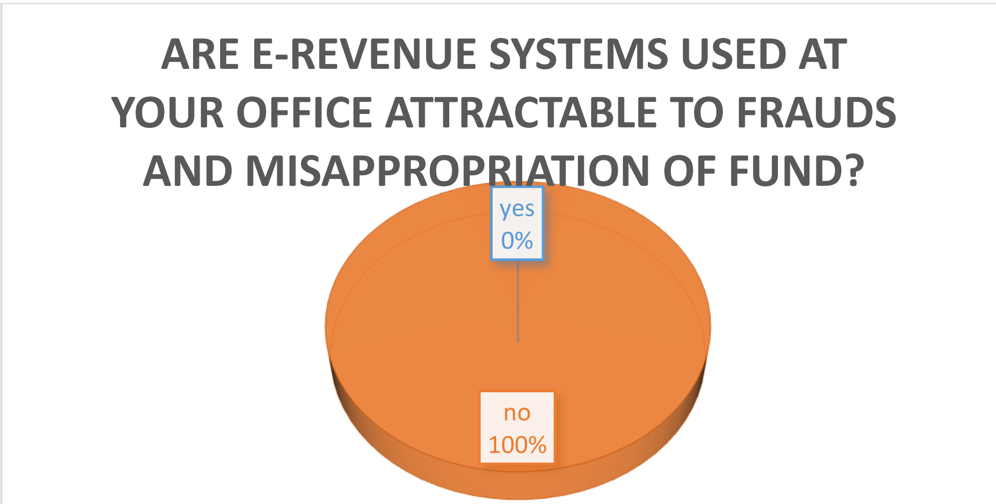
From the above figure 10% of respondents Lack of awareness of the e-revenue collection system, can be solved by assisting clients how to pay and how to use the e-revenue collection system correctly. Also brochures are provided to clients together with posts both online and posters.

From the above figure 60% of respondents commented that Technical problems like electricity cutoff can be solved by generator, electric server which can hold electricity for more than 4 hours, internet connectivity problem can be solved by getting internet from service provider.

From the above figure 30% of respondents Transaction reversal problem can be solved by verifying amounts to be paid before and during making payments.

4.3.6 Are E-Revenue System Used at your Office Attractable to Frauds and Misappropriation of Fund?

Figure 4. 9: Are e-revenue system used at your office attractable to frauds and misappropriation of fund?



Source: Field Data 2023

From the above figure all respondents agreed that e-revenue systems used at their office are not attractable to frauds and misappropriation of fund.

4.3.8 Provide Feedback about Performance of E- Revenue Collection System

The e-revenue collection system performance at the regional immigration office increases the revenue and reduces fraud. It has assisted on reducing bulkiness of work and estimate revenue which would be gained within the year for making national budget on revenue.

4.4 Discussion of Findings

The study attempts to review and asses the effectiveness of e-revenue collection systems on enhancing government revenue collection. This section provides discussion of the findings based on research objectives.

4.4.1 Efficiency of E-Revenue Collection Enhance Government Revenue Collection

E-revenue system efficiency refers to improved public services, information transparency, and effective public participation with public sector management online, creating significant cost-savings for both citizens and government operations.

The finding showed that 68% of respondents said that the use of e-revenue collection system simplified the payment process to the users of immigration services and saved time of completion of invoice processing as well as saved cost associated with payment processing.

According to other studies there were different results as shown below;

The study conducted by Sausi and Mtebe on Revolutionization of Revenue Collection with Government E-Payment Gateway System in Tanzania concluded that Cost savings have been identified as one of the strongest predictors of e government systems success in developing countries. The cost saving of e-government relates to the amount of money that users can save through e-government service compared to traditional government services (Sausi & Mtebe, 2021)

According to Raphael on his study conducted on The Influence of Perceived Usefulness of GePG on Revenue Collection in Tanzania, the study has found that, GePG usage has improved prompt transaction on revenue collected and enhanced financial control of the resources collected. This means that, all revenue collected from the GePG usage can be accounted for in every transaction executed at a point of time. It has been observed some obstacles from GePG usage which includes awareness of the users and cost implication to execute transaction from the water vendor in settling his water bills. (Raphael, 2018)

4.4.2 Effectiveness of E-Revenue Collection Enhance Government Revenue Collection

The efficacy of e-revenue collecting systems pertains to their capacity to execute the requisite tasks essential for accomplishing revenue collection objectives.

The findings indicated that a majority of participants, namely 61%, said that the implementation of e-revenue collection has resulted in a simplification of the procedure. Furthermore, it is essential to provide individuals with the ability to initiate payments conveniently and securely, regardless of their location or the time at which they choose to do so. Additionally, it is important to improve the level of openness.

From the perspective of other scholarly research, it has been noted in several studies such as;

According to the research conducted by Sausi and Mtebe on the Revolutionization of Revenue Collection with the Government E-Payment Gateway System in Tanzania, it was determined that the incorporation of a self-service feature inside the system would be beneficial. This feature would allow users to make payments for services without the need for direct interaction with staff members at the respective institution. Certain institutions lacked the necessary infrastructure, resulting in individuals having to physically attend offices in order to acquire and/or remunerate for the desired service. The implementation of a self-service facility, along with the provision of various payment channels such as banks, mobile phones, or agents, would streamline the payment procedure and enhance customer convenience by reducing the time and effort used in settling public service payments. Several studies (Sausi & Mtebe, 2021) have identified the presence of self-service facilities as a key factor influencing the effectiveness of e-government systems.

Dr. Gwahula Raphael did a research study examining the impact of the perceived usefulness of the Government e-Payment Gateway (GePG) on revenue collection in Tanzania. Additionally, it was discovered that the system demonstrated effectiveness in its primary objective, namely, enhancing income generation, whether via direct or indirect means, across several institutions assessed. Additionally, there is a convenience in the creation of institutional reports. The accuracy, relevance, and timeliness of the data collected from the GePG system were satisfactory. However, in order to generate institutional reports, it was necessary to interface the GePG system with the institutional billing systems (Raphael, 2018).

4.4.3 Perceived Social Value of E-Revenue Collection Enhance Revenue Collection

Social value refers to the aggregate expectations held by individuals within a society with regards to their government and the provision of public services. According to the findings, a significant majority of respondents, namely 84%, said that the e-revenue collection system has resulted in improved levels of transparency, trustworthiness, and loyalty. Additionally, the technology has facilitated the seamless tracking of revenue transactions.

Dr. Gwahula Raphael did a research study examining the impact of the perceived usefulness of the Government e-Payment Gateway (GePG) on revenue collection in Tanzania. The study's findings indicate that the whole of the money generated from the use of the GePG can be accurately traced and recorded for each individual transaction conducted at any given moment. Several challenges have been identified in the use of GePG, including user awareness and the financial implications associated with transaction execution (Raphael, 2018). The research conducted by Sausi and Mtebe on the Revolutionization of Revenue collecting with the Government E-Payment Gateway System in Tanzania yielded the finding that the implementation of this system resulted in improved confidence between people and the government, as well as heightened levels of transparency and traceability in the revenue collecting process. However, several institutions had difficulties in generating institutional reports due to the absence of connection between the GePG system and their billing systems. Additionally, the absence of a self-service facility at many institutions posed a hurdle. The results of this research provide insights on the efficacy of e-government systems in relation to their public value. (Sausi & Mtebe, 2021) conducted a study on the topic.

The study conducted by Severine Kessy in 2019 examined the implementation of electronic payment systems for revenue collection in Local Government Authorities (LGAs) in Tanzania. The findings of the study indicated that the adoption of e-payment methods in LGAs has resulted in a reduction of financial irregularities and manipulation. Additionally, it has facilitated the promotion of accuracy and transparency in financial information. Furthermore, the implementation of e-payment systems has enabled real-time updates of financial information, benefiting both taxpayers and tax collectors. The use of e-payment revenue collection has resulted in improved revenue collection with regards to tax compliance, the monitoring of income sources, and the enhancement of financial reporting in Local Government Authorities (LGAs). In addition, the use of point of sale (PoS) systems, credit/debit cards, mobile money, and internet banking has enhanced the feasibility of revenue collection services for taxpayers in Kinondoni Municipal, in contrast to the pre-introduction era of these systems. Nevertheless, the system's potential for success is hindered by other challenges, including inadequate connection, insufficient awareness among users, an unstable power supply, a lack of technical support, and tax collectors' limited familiarity with the technology.

4.5 Summary

Governments are allocating substantial resources towards the implementation of several e-government systems with the aim of enhancing service provision to their people. While an exact amount is not specified, substantial funds are being allocated towards various aspects of e-government initiatives, including investments in ICT infrastructure such as data centres, software, networks, and hardware. Additionally, financial resources are being directed towards human resource development and the acquisition of information systems. These expenditures indicate that a significant sum of money is being invested in the implementation of e-government initiatives. The present research assessed the efficacy of the GePG system by using success indicators derived from the concept of public value, specifically focusing on efficiency, effectiveness, and social worth.

The general aim of this study was to evaluate the efficacy of e-revenue collection technologies in augmenting government revenue collection in Tanzania. The research was conducted among the personnel and clientele of the Arusha immigration office. The primary objective of this research is to assess the efficiency of e-revenue collection systems in boosting revenue collection. Additionally, the study aims to evaluate the efficacy of these systems in improving revenue collection. Furthermore, the study seeks to investigate the perceived social value of e-revenue collecting systems in enhancing revenue collection.

The study used a mixed research design technique, which included integrating a questionnaire inside interviews. This approach was utilised in a single inquiry that encompassed a total of 44 respondents. The data underwent descriptive analysis using Excel software. The resulting results were presented via a frequency table, which depicted the percentages of each variable along with their corresponding charts. The results indicate that the e-revenue collection system, although intended to enhance revenue collection, is not extremely successful. This is mostly attributed to technical challenges, such as the current issue of energy scarcity in the nation, which disrupts the process. Additionally, inadequate network connection further hampers the system's efficiency.

CHAPTER FIVE

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a concise overview of the study, followed by a comprehensive conclusion, recommendations, and a discussion on the need for further research. This chapter has three components, including the conclusion, recommendations, and the field for future investigation.

5.2 Conclusion

The study successfully attained its research objectives, as all planned aspects were executed, contributing to the attainment of the study's particular goals. Three specific goals were set and the data was thoroughly analysed. The results were comprehensively explained in order to address the research issues. The study aimed to investigate the efficiency of e-revenue collection systems in enhancing revenue collection, analyse the effectiveness of these systems in enhancing revenue collection, and explore the perceived social value of these systems in enhancing revenue collection. Upon analysing the effectiveness of e-revenue collection systems in improving revenue collection, the researcher concludes that the utilisation of the Government Electronic Payment Gateway (GePG) has streamlined payment procedures. Additionally, it has resulted in reduced time required for invoice processing and revenue collection, as well as decreased costs associated with payment processing and revenue collection.

Upon conducting an analysis of the efficiency of e-revenue collection systems in boosting revenue collection, the respondents had a favourable response, stating that the GePG system has streamlined the revenue collecting process and resulted in an increase in income. The participants also agreed that the GePG system has introduced a level of flexibility in payment processing, allowing individuals to make payments from the comfort of their homes or other places. Moreover, the system facilitates the analysis of invoices, generation of reports, and the seamless processing of payments, so enabling the collection of money from people without the need for direct interaction.

In examining the perceived social value of e-revenue collection systems in relation to their impact on revenue collection, the researcher arrives at the conclusion that these systems have contributed to the enhancement of confidence between people and the government, as well as the promotion of transparency and traceability in the revenue collecting process. The results of this research provide insights on the efficacy of e-government systems in relation to their public value.

5.3 Recommendation

The main concern of the study is to assess the effectiveness of e-revenue collection systems on enhancing revenue collection in Tanzania. From the findings of the study a number of recommendation are being suggested so as to enhance effectiveness of e-revenue collection systems to which recommendations are directed to the government as well as policy makers.

- The study recommends that the government use of e-revenue collection system in revenue collection is useful to provide big result in revenue collection in Tanzania. The system should merely be designed to limit corruption, though a carefully designed intervention will have the benefit of constraining corruption, it must have as a key objective to improve effectiveness.
- The frequency of courses and training on the use of e- revenue system to staffs to upgrade their e-knowledge and update their e- knowledge. Education has to be provided and entered in school curriculum as well so as to give knowledge to people from school at a young age to make them familiar on e-revenue collection systems

- The study recommends that the government must increase awareness on using e-revenue collection system to execute transaction. The study recommends that, for E-Government and other entrusted Government organ to strengthen the ICT environment and support e-revenue system usage for easier and prompt revenue collection. Government should review ICT policies and consequently, come up with strong conditions as these would ensure and lead to protection of revenue.
- The government should also improve the technical problems associated with hindering proper functioning of systems mostly the current electricity shortage problem which makes other e-government not to operate as well as improve network connectivity for high efficiency. In order to build a solid foundation for an e-revenue collection system, government entities should promote the development of the essential technology, hire specialists, and extend high-speed information networks.
- The study revealed further that there is a significant relationship between mobile payment system and the effectiveness of revenue collection systems, this study recommend that mobile payment system should be well ensured in order to provide reliability of the services for effective revenue collection
- Government should intensify system to enhance inspection of activities in revenue sources and such inspections should be impromptu. This may help government to comply with its annual approved revenue estimates (projection) and decision rules. To a large extent conflicts and all other forms of irregularities may be minimized if not eliminated.
- The government and policy makers should make policies and strategies that ensure effectiveness of e-revenue collection system to enhance revenue collection and insist usage and improvement in e-government sector.

- The policy implications of this study is that internet contribute largely on the effectiveness of revenue collection.

5.4 Recommendation for Further Studies

Further research should be conducted on this area on effectiveness of e-revenue collection systems on enhancing government revenue collection as small area was covered at Arusha region therefore other researcher are advised to go to other area, region and other e-government organization. Also, some researchers can focus on undertaking a similar research using different approach of studying other parameters which influence e-revenue collection system usage in revenue collection.

This study should not be considered definitive, as it is necessary to conduct additional research on the same topic using a larger sample size. It is recommended to replicate the current study by employing similar variables but different methodologies, or by conducting a similar study with the same variables or altered variables.

References

AFDB, 2018. *East Africa Economic Outlook 2018.* [Online]
Available at: www.afdb.org

Ajibade, P., 2018. *Technology Acceptance Model Limitation And Criticism,* Natal: University of KwaZulu.

Allas & Checinski, 2018. *Delivering for Citizens.* [Online]
Available at: www.mckinsey.com/industries/public and social sector

Anon., 2023. *QuestionPro.* [Online]
[Accessed 16 November 2023].

Bank, W., 2023. *Enancing the Effeciency of Revenue Colection.* [Online]
Available at: Worldbank.Org
[Accessed 19 September 2023].

Burton, A. & Hubona, G., 2005. *Individual Difference and Usage Behaiour,* s.l.: University of Queensland.

Califonia, U. o. S., 2023. *Research Guides.* [Online]
Available at: https//libguides.usc.edu
[Accessed 10 October 2023].

Campbell, P., 2023. *Revenue Collection.* [Online]
Available at: Profitwell.com
[Accessed 14 October 2020].

Coccia, 2018. Optimization in Rand Intensity and Tax on Corporate Profits for Supporting Labour Productivity of Nations. *Journal of Technology Transfer,* 43(3), pp. 792-814.

Coulibaly & Gandhi, 2018. *Mobilization of Tax Revenue in African State of Play and Policy Option.* [Online]
Available at: www.un.org/esa/ffd/overvie/monterry

Davis, 2013. *Perceived Usefulness,Perceived Ease of Use and User Acceptance Of Information Technology,* s.l.: s.n.

Fieldstad & Katera, 2017. Theory and Practice of Decentralization by Devolution. *Lesson from a Research Programme in Tanzania,* chapter 4(Research and Policy Nexus), pp. 34-56.

Gunawong & Gao, 2017. Understanding e-government Failure in the Developing Cuntry Context. *A Process Oriented Study Information Technology For Development,* 23(1), pp. 153-178.

HeyElliott, 2023. *Government Revenue.* [Online]
Available at: https://en.m.wikipedia.org
[Accessed July 2023].

Hyera, D. & Kiwala, P., 2020. *The Contribution of E-payment System on Revenue Collection in the Local Government Authority,* Tanzania: s.n.

Intrisit, 2023. *Pilot Experiment.* [Online]
Available at: Wikipedia
[Accessed july 2023].

Ishengoma & Mongi, 2019. Critical Succes Factors For e-government Adoption in Tanzania. *Electronic Journal of Information Systems in Developing Countries,* 85(1), pp. 1-10.

Kessy, 2020. Elecronic Payment and Revenue Collection in Local Government Authority in Tanzania. *Tanzania Economic Review,* 9(2).

Kothari, 2004. *Research Methodology.* New Delhi: New Age International limited.

Lee.J & Porumbescu.G, 2019. Endegering Inclusive e-government use through Citizen IT Training Programs. 36(1), pp. 69-76.

Lessa, 2019. Sustainability Framework for e-government Succes. *Feasibility assesment,* Volume 2019, pp. 231-239.

Marketers, 2023. *Hoc Marketing.* [Online].

Msuya, B., 2020. *Assesing Effectiveness of Electronic Tax Payment System in Tanzania,* Morogoro: Mzumbe University.

Naidoo & Holtzhausen, 2020. Contextualising Public Value Theory and its Measurement in Public Administration. 28(2), pp. 191-204.

OECD, 2014. Fundamantle Principles of Taxation.

Okunogbe & Santaro, n.d. Increasing Tax Collection in African Countries. *Journal of African Economies,* pp. 57-183.

olomi, C., 2013. *Effectiveness of Revenue Collection in Local Government in Tanzania,* Dodoma: Mzumbe University.

Raphael, D. G., 2018. The Influence of Perceived Usefulness of GePG on Revenue. *The International Journal of Buisness and Management,* 6(7), p. 7.

Sausi & Mtebe, 2021. Revolutionization of Revenue Collection with Government E-Payment Gateway. *East African Journal of Science, Technology and Innovation,* 2(3), p. 17.

Tanzania, B. o., 2018. *Tanzania Tax Payment Systems,* Tanzania: BOT.

Utami & Alamanos, 2020. *Resource Based Theory.* [Online]
Available at: Theory Hub
[Accessed 9 September 2023].

Utami & Alamanos, 2020. *Theory Hub.* [Online]
Available at: Http://open.ncl.ac.uk
[Accessed 23 September 2023].

APPENDICES

APPENDIX 1: QUESTIONNAIRES

Dear respondent

My name is **BENEDICT MABULA**, a student at Institute of Accountancy Arusha (IAA) pursuing Master of Accounting and Finance (MAF). I am requesting you to fill this questionnaire and answer interview questions for the purpose of collecting data to enable me to accomplish the study of **assessing the effectiveness of e-revenue collection systems on enhancing revenue collection in Tanzania**.

Please kindly respond positively to the questions below by providing appropriate and relevant answers for information which will provided will be strictly confidential and only for research work purpose.

GENERAL QUESTIONS

1. Gender

   a) Male

   b) Female

2. Age

   a) 18-24

   b) 25-34

   c) 35-44

   d) 45-54

   e) 55 and above

3. Educational Level

a) High School or below

b) Bachelor’s degree

c) Master's Degree

d) Doctorate

4. How long have you been a client/staff of the Immigration office ……….

5. Have you ever used GePG system?

a) Yes

b) No

6. How do you use the GePG system?

a) Make payments

b) Receive payment

c) Both

RESEARCH OBJECTIVES

This study is guided by three specific objective e-revenue collection systems' efficiency, e-revenue collection systems' effectiveness, perceived social value of the e-revenue collection systems on enhancing revenue collection which will be a guideline to questions asked

Please indicate your agreement level from 1-3 where, **1 Indicate you disagree; 2 Indicate you have no comment and 3 Indicate you agree in the following statements.**

s.no	**Efficiency**	**Agreement Level**		
1	The use of GePG has simplified payment procedures to clients of immigration office.			
2	The GePG system has reduced time for completion of invoice processing and revenue collection.			
3	The GePG system has reduced the cost associated with the processing of payments and revenue collection.			
S.no	**Effectiveness**	**Agreement Level**		
1	The use of the GePG system has made simple the process of revenue collection and hence increased revenue collection of the immigration office.			
2	GePG system enables me to process payment and collect revenue from home, from the office, or at other locations while using various devices.			

3	I can fully see and analyze the invoice (personalize the reports) generated from the GePG system relevant to the reports required by my institution.			
4	GePG system enabled processing payment and collect revenue for various services from citizens without interacting with anyone.			
S.no	**Social value**	**Agreement Level**		
1	The use of the GePG system has improved the transparency of the collected revenue information.			
2	The GePG system has increased trust amongst customers about the services immigration office offers.			
3	I find the GePG system useful in the process of revenue collection.			
5	The GePG system has improved the traceability of collected revenue as well as the payment process.			

APPENDIX II: INTERVIEW QUESTIONS TO MANAGERS

1. What are the challenges you face while using e-revenue collection system?

……………………………………………………………………………………………………….

2. How do you handle challenges encountered in question one above when operating e-revenue systems? ....

3. Are e-revenue system used at your office attractable to frauds and misappropriation of fund?

…….

4. On your own words explain the performance of e revenue collection in your organization

……….

Thank you for your corporation

APPENDEX III: Data Collection Letter

Institute of Accountancy Arusha

P.O. Box 2798, Njiro Hill, Arusha, Tanzania
Telephone: +255 27 2970232 Mobile: +255 763 462109 Telex: 50009 IAA TZ
Fax: +255 27 2970234 Email: iaa@iaa.ac.tz Website: www.iaa.ac.tz

17TH AUGUST 2023

Ref.No: MAF-01-0039-2022

REGIONAL IMMIGRATION OFFICE

P.O.BOX 236
ARUSHA

Dear Sir/Madam,

RE : REQUEST FOR DATA COLLECTION

The purpose of this letter is to introduce to you **Mr. Benedict Mabula** who is our student pursuing Master of business administration in leadership and governance with registration number (MAF-01-0039-2022). Currently, the aforementioned student is conducting a study on **"ASSESSMENT OF THE EFFECTIVENESS OF E-REVENUE COLLECTION SYSTEMS ON ENHANCING GOVERNMENT REVENUE COLLECTION IN TANZANIA.A CASE OF ARUSHA REGIONAL IMMIGRATION OFFICE.)"**. We would like to highlight here that this study is part of the requirement for the award of the above mentioned programme of study.

We therefore request you to extend to the above-mentioned student of our Institute any help that may facilitate him to achieve study objectives. We further request permission for him to see and talk to the staff of your Institution in connection with his study. The period for this request is granted from August to end of September 2023.

Thank you for your continuing support.

Yours Sincerely,
INSTITUTE OF ACCOUNTANCY ARUSHA

CPB PHILIPINA KIWALA
FOR: RECTOR

All Communications to be addressed to the Rector

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HOME AFFAIRS
IMMIGRATION DEPARTMENT

Telegram: IMMIGRATION
Tel: 027-2545249
Website: www.immigration.go.tz
Email: rioarusha@immigration.go.tz

In reply please quote:

Ref: EA 26/378/02/40

Regional Immigration Office,
P. O. Box 236,
ARUSHA.

28, August,2023

The Rector,
Institute of Accountancy Arusha,
P. O. Box 2798,
Njiro Hill,
ARUSHA-TANZANIA.

RE: PERMISSION FOR DATA COLLECTION FOR MR. BENEDICT MABULA

Kindly refer to the heading above and your latter with reference number MAF-01-0039-2022 of 17 August 2022 with the above subject.

2. The Regional Immigration Office in Arusha, is grateful and hereby say permission has been granted for the data collection on the study on **ASSESSMENT OF THE EFFECTIVENESS OF E-REVENUE COLLECTION SYSTEMS ON EHHANCING GOVERNMENT REVENUE COLLECTION IN TANZANIA. A CASE OF ARUSHA REGIONAL IMMIGRATION OFFICE.**

3. It's our wish that we'll ensure successful accomplishment of the particular goal.

AII. D.C.KATEMBO
For REGIONAL IMMIGRATION OFFICER
ARUSHA

Kny: Afisa Uhamiaji Mkoa
ARUSHA

5th Floor, Tanzanite Park,
Victoria, Dar es Salaam

Tel: +255
756179852

E-mail:
juliusdv26@gmail.com
http://nextbridge.co.tz

Date: November 21, 2023

Certificate of Proofreading & Editing

This document certifies that the manuscript listed below has been proofread and edited for appropriate English language usage, grammar, punctuation, and spelling by a professional English language editor.

Professional English Editors: Israel N., Julius B., Simon M. and Nzumbi J.

Manuscript Title: ASSESSING THE EFFECTIVENESS OF E-REVENUE COLLECTION SYSTEMS ON ENHANCING REVENUE COLLECTION IN TANZANIA. A CASE OF ARUSHA REGIONAL IMMIGRATION OFFICE

Mr. Julius Bwire
Managing Director

Signature: