

# Challenges to Internal Local Government Revenue Generation

<sup>1</sup>Moffat Tembo, <sup>2</sup>Dr. Erastus Misheng'u Mwanaumo

<sup>1,2</sup>Department of Civil and Environmental Engineering, School of Engineering, P.O. Box 32379, University of Zambia,

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**Abstract:** This research intends to explain the challenges associated with internal revenue generation in Zambia's local government system. Using a purposive and critical case sample size of 102 local authorities in Zambia computed at ninety five percent (95%) confidence level with a Five percent (5%) confidence interval a questionnaire survey was administered. Data analysis was quantitative and included use of descriptive statistics, analysis of variance and multivariate analysis of variance to examine the relationships between variables. The findings show that local authorities in Zambia are unable to generate own revenues since the central government has taken up most revenue streams in the districts and put in place regulations that restrict generation and collection of own revenues. As a result, there is need for central government to retain local authorities' revenue streams to enhance local revenue generation and ultimately enhance local authority fiscal autonomy.

**Keywords:** Local government, fiscal autonomy, revenue generation, central government, revenue streams.

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## 1. INTRODUCTION

Local authorities form a segment of government tasked with delivery of municipal services to local communities. They are politically and socially closest to the people and play an important role in sustainable development (Cigu 2014). Therefore, local authorities are supposed to be efficient and effective in service delivery to remain politically relevant and socially alleviate poverty in their respective jurisdictions. However, local political, social and financial conditions affect the local authority's performance and effectiveness (Boex and Muga 2009). Sustainable municipal service delivery require sufficient financing (Considine and Reidy 2015). This means local authorities need to generate adequate revenues to meet the sort of expenditure in the execution of their mandate (Ojo 2009). However, "small-sized" local authorities do not have adequate revenue base to raise and collect enough finances internally (Considine and Reidy 2015). On the other hand, the "larger-sized" local authorities who have sufficient revenue base to locally raise and collect adequate revenues are plagued with negative factors such as political interference, unwillingness by locals to pay for a troubled service delivery system, corruption and management failures to come up with revenue optimizing strategies (Zhou and Chilunjika 2013; Piña and Avellaneda 2017).

For instance, due to council's lack of financial autonomy no infrastructure project is undertaken in a local authority without central government involvement (Murana 2015). Central government transfers ensure that the councils implement infrastructure projects as decided by internal local politics or central government guidelines (Piña and Avellaneda 2017). This in turn means that local authority performance is influenced by local and national political influences over central government fiscal transfers (Lentner 2014). However, though there is this system of central government transfers in place local authorities continue to struggle financially (Uryszek 2013). Local Authority self-sufficiency entails ability to internally generate revenue and ensure efficient, effective and sustainable expenditure in municipal services delivery. Local authority's ability to satisfy their communities is thus directly related to their financial autonomy. Hence, Kotarba and Kołomycew (2014) develops a key hypothesis that states that a local authority that is not financially self-sufficient cannot be entirely accountable for the quality and quantity of municipal service delivery.

### Governments centralizing tendencies

A vibrant local authority system enhances government responsiveness as well as serves as the forum for robust and sustainable grassroots participation at the local level. Zhou and Chilunjika (2013) examines self-financing efforts in local

government authorities in Zimbabwe against the background of perceived declines in transfers from central government. Their findings indicate that while local authorities in Zimbabwe fail to create adequate self-financing base due to interlocking factors such as continued central government grip, limited revenue base, and failure to devise long range revenue optimising strategies, political interference, and an institutionalised culture of rent-seeking. The central government currently contributes to the bulky of local government revenues through transfers and still determines local government policies as well as local budget and expenditure priorities (Fjelstad, et al. 2010). Chubb (1970) documented the centralizing tendencies of central government towards local government by always aiming to restrict the scope of local authorities and centralise control over financial resources.

Smaller local authorities are far more dependent on central government grants due to the eminent difficulty of raising and collecting local revenues and of reducing expenditures. This dependency upon external sources of money causes poor financial performance to the extent that it removes the local authority discretion to make decisions (Gomes, Alfinito and Albuquerque 2013). Local government underspending and poor performance are a result of severe national government investment controls, procurement regulations such as thresholds and budget controls (Aragón and Casas 2008). The central government, however, continues to monitor local government programs or policy implementation (Mamogale 2014) through use of grants, which link to Government's legitimate interest in ensuring that those policies are successful (House of Commons 2014). Therefore, the use of central government grants alone is an inadequate response to local authority challenges (Akudugu 2013). One of such challenges is the dwindling revenue base of the local government that negate the potential benefits from decentralization (Boex and Muga 2009; Ndubuisi and Onuba 2016). The central government grants are not necessary meant to empower local authorities rather to purchase political capital, thereby enhancing the politicians own chances of reelection (Worthington and Dollery 1998).

#### **Drawbacks of intergovernmental fiscal transfers**

It apparent that grants alone are not sufficient to sustain local needs in local governments (Abdullahi and Kwanga 2012; Considine and Reidy 2015) despite the fact that grants are an important aspect of intergovernmental relations. Development at the grassroots has been circumvented mainly due to underlying factors like overdependence on central government grant and corruption. Mostly, newly created local authorities lack the viability in terms of capacity to generate finance internally and effectively utilized it for development purposes, (Agba, Ocheni and Nnamani 2014) well as the existing local authorities lack financial autonomy to generate revenues and determine own expenditure. Central government has used grants to instigate an increasing lack of financial resources in local authorities as grants do not relate to any specific expenditure functions and are often spent with political motivations. These conditions make local government officials less accountable for the quality of delivered services and uninterested in spending these funds (Mikayilov 2007). Hoffman (2006) argue that political and party institutions and sources of finance were two variables that affected the accountability of local government officials in Tanzania. Findings by Arvate, Mattos and Rocha (2015) indicate that grants caused lack of local government autonomy and induced consistent spending measures that were determined by the central government. Kotarba and Kołomycew (2014) hypothesise local authorities cannot be entirely held accountable for the quality of delivered services since they lack autonomy and have limited control over their finances. In Tanzania, Mdee and Thorley (2016) observed that central government exerted control over local service delivery through grants and control over policy.

Hógye and McFerren (2002) establishes that grants from central government were totally outside the control or influence of the recipient local authorities such that all decisions including planning and utilization of resources are controlled from the central government (Salami 2011). Most local authorities cannot sustain themselves without these grants thereby perpetrating measures that create relationships, which are unable to break with the bad culture of centrally planned economies (Lentner 2014). Moreover, Dash (2015) observe that the economic performance of local authorities is not satisfactory despite receiving grants because the grants only subjected local authorities to higher revenue dependency. A greater concern is that recipient local authorities get used to receiving grants almost as an entitlement, especially where political affiliation matters more than the conditions. There has been a reform process across the developing world towards decentralization. Decentralisation has brought remarkable emphasis on the need to strengthen financial autonomy of local authorities over increasing transfers (Cigu 2014). Devolving government functions to local levels create new demands and increase fiscal pressures on local governments motivating them to innovate mechanisms and institutional changes to solve these problems (Mullins, 2004). This is a form of public entrepreneurship which can lead to new, creative and better governance. Local level public entrepreneurs are far more effective in service delivery than centrally planned blanked policies. Mullins (2004) argue that when a blanket policy is imposed on all governments it reduces local officials and citizens' control over the decisions of their local authority, because it restricts their choices (Stallmann 2007).

## 2. METHODOLOGY

The study distributed one hundred and twenty (120) questionnaires via online as a link to all 120 respondents' WhatsApp accounts. The questionnaire was created using free online software by kobotoolbox and initially distributed to six (6) purposively selected local government experienced personnel as a test-questionnaire. Their comments were then imported to refine the questionnaire after which it was redeployed to 120 purposively selected respondents. The respondents were drawn through purposive and critical case sampling from local authorities and included mayors, council principal officers and council directors.

In collecting quantitative data the research administered sampling survey questionnaire. Quantitative data collected from sampling survey questionnaire was analysed using deductive methods which involved;

1. descriptive statistical techniques; and
2. inferential statistics

In order to arrange the raw data in a systematic and consistent manner, advanced data management and statistical analysis methods were required. For this purpose, the study used Statistical Package for Social Science (SPSS version 23).

## 3. RESULTS

The preliminary stages in the analysis uses descriptive statistics as shown in Table 1. All statements of the questionnaire are (in Table 1) further analysed in order to identify those which are important. The cut off point for the mean score is set at 3.5. Out of the fourteen (14) statements, ten (10) have a mean score greater than 3.5. The statements whose mean scores is greater than 3.5 are further tested for significance using the standard t-test. It is established all ten (10) statements are statistically significant at  $p < 0.05$  (Table 2).

The statement of interest for this analysis is statement number 4.1 with a mean of 4.01 and this statement is carefully associated to statement number 4.12 with a mean of 3.6 (Table 1). This observation encourages the research to investigation the correlation between the two statements and assesses results using one-way ANOVA, and inferential statistics as shown in Tables 2, 3 and 4. It is observed that national government's regulations significantly restrict local authorities to collect internal revenues by decreasing the revenue bases for local authorities;  $p(0.032 < 0.05)$  (Table 2) and ( $M=4.01, SD=1.05$ ) (Table 3),  $F(1,98) = 2.75, p = 0.032$  (Table 4).

**Table 1: Descriptive statistics of the ability and need to generate internal revenue**

Statement	N	Mean	Std.	Variance	Skewness		Kurtosis		Mean Score > 3.5
	Statistic	Statistic	Deviation Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	
4.8 Automation of processes and utilisation of electronic payments will enhance transparency in revenue collection in councils	103	4.48	0.78	0.60	-2.21	0.24	6.86	0.47	Yes
4.6 Central government needs to retain revenue streams to local authorities to enhance revenue generation at Council level	103	4.44	0.86	0.74	-1.83	0.24	3.39	0.47	Yes
4.9 Integrating stand-alone processes and cleaning up databases through valuation role can help generate adequate internal revenue for local authorities	103	4.22	0.83	0.68	-1.29	0.24	2.74	0.47	Yes
4.7 Replacing cashbooks with Point-of-sale (POS) machines can enhance revenue generation in Councils	103	4.15	1.01	1.03	-1.28	0.24	1.31	0.47	Yes
4.4 Generating adequate internal revenue can help break the continuation of the dependency and dominance relationship with central Government	103	4.11	0.91	0.82	-1.42	0.24	2.34	0.47	Yes
4.10 Political interference hinder internal revenue generation	103	4.10	0.99	0.97	-1.26	0.24	1.25	0.47	Yes
4.1 There is a small revenue base therefore councils lack alternative revenue sources	103	4.01	1.05	1.11	-1.05	0.24	0.14	0.47	Yes
4.3 Public-Private-Partnerships (PPPs) are a sure way of intensifying internal revenue generation	103	3.95	0.89	0.79	-1.18	0.24	2.15	0.47	Yes
4.11 Local authority's huge labour force and high turnover costs use up all internal generated revenue	103	3.80	1.11	1.22	-0.92	0.24	0.06	0.47	Yes
4.12 Regulations restrict Councils to collect revenue/fees	103	3.59	1.10	1.20	-0.49	0.24	-0.82	0.47	Yes
4.2 Local authorities prefer generating own revenue to grants	103	3.24	1.19	1.42	-0.17	0.24	-1.14	0.47	No
4.5 Council staff lack the motivation necessary to enhance generation of internal revenues	103	3.11	1.22	1.49	-0.01	0.24	-1.29	0.47	No
4.14 Councils lack innovation with respect to internal revenue generation	103	2.64	1.19	1.41	0.27	0.24	-1.20	0.47	No
4.13 Councils have mismanaged their revenue bases	103	2.47	1.16	1.35	0.39	0.24	-0.86	0.47	No

The mean score values were further interpreted to reflect the responding rating to aid conversion of continuous data into discrete categories. The discrete categories were classified as follows:  $4.500 < \text{mean score} \leq 5.000$  strongly agree with the statement;  $3.500 < \text{mean score} \leq 4.500$  agree with the statement;  $2.500 < \text{mean score} \leq 3.500$  unsure about the statement;  $1.500 < \text{mean score} \leq 2.500$  disagree with the statement; and  $0.00 < \text{mean score} \leq 1.500$  strongly disagree with the statement. The preliminary stages in the analysis used descriptive statistics as shown in Table 1. Ten (10) out of the fourteen (14) statements were found to have a mean score greater than 3.5.

**Table 2: Standard t-test results for effects of central government grants**

Statement	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Mean	95% Confidence Interval of the Difference	
						Lower	Upper
There is a small revenue base therefore councils lack alternative revenue sources	38.664	102	0.00	4.0097	0.1037	3.804	4.215
Public-Private-Partnerships (PPPs) are a sure way of intensifying internal revenue generation	45.070	102	0.00	3.9515	0.0877	3.778	4.125
Generating adequate internal revenue can help break the continuation of the dependency and dominance relationship with central Government	45.976	102	0.00	4.1068	0.0893	3.930	4.284
Central government needs to retain revenue streams to local authorities to enhance revenue generation at Council level	52.394	102	0.00	4.4369	0.0847	4.269	4.605
Replacing cashbooks with Point-of-sale (POS) machines can enhance revenue generation in Councils	41.505	102	0.00	4.1456	0.0999	3.948	4.344
Automation of processes and utilisation of electronic payments will enhance transparency in revenue collection in councils	58.409	102	0.00	4.4757	0.0766	4.324	4.628
Integrating stand-alone processes and cleaning up databases through valuation role can help generate adequate internal revenue for local authorities	51.790	102	0.00	4.2233	0.0815	4.062	4.385
Political interference hinder internal revenue generation	42.200	102	0.00	4.0971	0.0971	3.905	4.290
Local authority's huge labour force and high turnover costs use up all internal generated revenue	34.841	102	0.00	3.7961	0.1090	3.580	4.012
Regulations restrict Councils to collect revenue/fees	33.216	102	0.00	3.5922	0.1081	3.378	3.807

\*statistically significant at  $p < 0.05$

In Table 2 all statements whose mean scores were greater than 3.5 were further tested for significance using the standard t-test. It was established all Ten (10) statements were statistically significant at  $p < 0.05$  (with the significance at 0.00). The accuracy of the statistic was evident in the low figures of the standard errors.

**Table 3: Univariate analysis and One-way ANOVA test**

4.1 There is a small revenue base therefore councils lack alternative revenue sources					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	11.399	4	2.850	2.749	0.032
Within Groups	101.591	98	1.037		
Total	112.990	102			

Table 3 shows that there was a significant effect of size of revenue base on council's ability to generate own revenue at the  $p < 0.05$  level for the 10 conditions [ $F(4,98) = 2.749, p = 0.032$ ]

**Table 4: Inferential Statistical tests of between statement-effects**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	11.399 <sup>a</sup>	4	2.85	2.75	0.03
Intercept	547.115	1	547.12	527.78	0.00
@4.12RegulationsrestrictCouncilstocollectrevenuefees	11.399	4	2.85	2.75	0.03
Error	101.591	98	1.04		
Total	1769.000	103			
Corrected Total	112.990	102			

a. R Squared = .101 (Adjusted R Squared = .064)

Table 4 show that the mean score (2.85) of the council's ability to generate own revenue is affected by central government regulations that place deliberate restrictions on local authority fiscal autonomy  $F(4,98) = 2.75, p = 0.03$

#### 4. DISCUSSION

Regulation and legal framework empowers, guides, limits and affects local authorities. There are a number of laws that administrate the local government tier in Zambia. The research found that these laws have come short of creating an enabling environment for local authorities to become autonomous because they have created barriers to collection of internally generated revenues that are crucial for their growth and sustainability. The study findings are that there are national government regulations that are in place to hinder the collection of internal revenues in local authorities. These regulations have caused local authorities to have reduced revenue bases and further impede council's innovation to develop alternative revenue sources despite clause 152 (2) of the Constitution stating that "the national Government and the provincial administration shall not interfere with or compromise a local authority's ability or right to perform its functions".

Besides the council's huge labour force and very high turnovers use up the little revenues the councils are able to generate internally (Table 2 at  $p < 0.001$ ). Therefore, there is an urgent need to formulate deliberate policies and programmes that will empower local authorities without cunningly distorting their statutory position. For instance, in Australia local governments is contemptuous up until respective state governments established regulations to ensure that in each jurisdiction, local government oversight, administration and involvement were a responsibility of the states, thereby formally guaranteeing that the constitutional and statutory position of local governments are integrated into the state systems as a subordinate party (Kiss 2001). Fatile and Ejalonibu (2015) in their quest for quality service delivery in Nigeria identify, among others, lack of considerable degree of local authority autonomy as one of the biggest challenges facing Nigeria's implementation of decentralization and making quality local service delivery difficult to realize.

Chuangchit (2015) studied fiscal sustainability in Thai local authorities and conclude that Thai local government needed to diversify their revenue sources to ensure adequate funding for public service delivery. Similarly, this study established that there is need for local authorities in Zambia to generate their own revenue because grants are not sufficient to address all local authorities' interests (Table 1 and Table 2 at  $p < 0.001$ ). However, local authorities are unable to generate own revenues since the national government has taken up most revenue streams in the districts. In the same manner, there are central government regulations as well as undue political interference (Table 2 at  $p < 0.001$ ) that restrict local authorities to collect a number of fees. Cox (2010) argue that some local government regulations were not meant to help local authorities exercise greater financial freedom rather are designed to constrain the local autonomy and perpetuate the effect of making councils more dependent on central grants. Such regulations limited local revenues to a few unpopular taxes or fees that are problematic and expensive to collect, inequitable in impact and economically distorting (Devas 2005). Local authorities are cognisant that generating adequate own revenues can help break the continuation of the dependency and dominance relationship with central government (Table 1 and Table 2) but in reality central government is also aware and time and again intervenes by adding layers of unnecessary bureaucracy (Cox 2010).

Then again, generating own revenues is not possible due to small revenue bases in most local authorities as well as lack of alternative revenue sources (Table 3). As a result, there is need for central government to retain local authorities' revenue streams to enhance local revenue generation and ultimately enhance local authority fiscal autonomy. On the other hand, central government should make available additional financial instruments to local authorities to enhance autonomy and redress the inadequacies of grants (Cox, 2010). It is correspondingly essential for central government to come with deliberate strategies that will enhance revenue generation among local authorities.

Chuangchit's (2015) comparative survey sought to identify the salient attribute of different country's (among them Canada, France, Japan, South Korea, and the United States) local fiscal policies and demonstrated how other local governing bodies could adopt best strategies such as the Japanese and Korean Local Government Models to improve their overall fiscal health. He developed a conceptual framework based on a combined set of models which showed that too little local revenue generation was permanently accompanied by too much central influence.

Based on the results reviewed in this study, it has been established local authorities are dependent on central government and that grants contribute a great deal to this dependency and dominance relationship (refer to Table 2). This was mainly because Regulations restrict Councils to collect revenue/fees (Table 2). As a result, local authorities in Zambia are unable to sustain their operations due to a small revenue base therefore councils lack alternative revenue sources (Table 2) even when funding delayed. In Malawi it was found that aid always had unintended consequences such as creation of over-dependent institutions that were not based on sound technical knowledge and adapted to local conditions (Andrews, 2013). For instance, it is difficulty to pursue local autonomy or decentralisation policies in eSwatini (formerly Swaziland) without taking into account the cultural dimension (Mkhonta 2007). In Tanzania, local government authorities that were faced with

delays in the disbursement of funds from the central government introduced informal coping strategies to deal with the situation (Frumence, et al. 2014). Expenditure autonomy is mostly undermined through the reliance of local authorities on central government transfers (Blum, Ashraf and Bandiera 2016).

As much as this research found evidence of drawbacks of grants; grants have been a critical success and survival factor to a number of local authorities especially the rural ones. In Sierra Leone, for instance, fiscal transfers from central to local government guaranteed a minimum level of services delivery (Fanthorpe, Laval and Sesay 2011). This entails, therefore, that local authority decentralisation and autonomy does not mean completely eliminating central government transfers but reforming the grant system to address acknowledged drawbacks. That would advantage local authorities as they would tap into both grants and locally generated revenues and increase their ability to invest in commercial programme.

There had been many attempts to address challenges in local government in Zambia but what most solution seekers had failed to concept was that at the crux of this dilemma was central government grants. Central government grants have made it difficult for local authorities to take risks and implement locally meaningful projects without first ensuring total support from central government, which is the main source of funding for any significant investment project. Cox (2010) found that not only did grants reduce the ability of local government to respond compliantly to local requirements, but also constrained the ambition of local authorities. Central government must note that local authorities require a different type of assistance. To develop efficient and effective local authorities there is need undertake processes of negotiation, conflict, experimentation and iteration rather than fine print of standardised regulations and policies (Andrews 2013).

## 5. CONCLUSION

The study establishes that local authorities are cognisant of the facts that generating adequate own revenues can help break the continuation of the dependency and dominance relationship with central government. Unfortunately, local authorities are unable to generate own revenues since the national government has taken up most revenue streams in the districts and put in place regulations that restrict generation and collection of own revenues. As a result, there is need for central government to retain local authorities' revenue streams to enhance local revenue generation and ultimately enhance local authority fiscal autonomy. The research also established that other major constraints to internal revenue generation included;

- i. Continued delay to release decentralised functions by central government
- ii. Lack of political will from central government
- iii. Failure to implement the agreed decentralised structure by central government
- iv. Failure to relinquish some revenue streams to local authorities
- v. Governments unclear policy guidance on decentralisation
- vi. Lack of a standardised system as well as a monitoring mechanism

The results of this study suggest the irrefutable need to review the implementation of decentralisation and promptly address all the impeding factors to decentralisation in order to empower and reposition local authorities in the governance system. This study shoes that empowering and developing capacities of local authorities' require endless political will more than disbursements of grants on the part of national government. Research results showed that there is need for reviewing the existing revenue streams to include other key sectors in each district in order to achieve the main objectives of empowering and enhancing local authority autonomy through decentralisation.

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