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Enhancing Domestic Resource Mobilization: Experiences, Challenges and Potential Opportunities from the Sub-Sahara Africa

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Abstract

Enhancing domestic resource mobilization (DRM) in many countries especially in the Sub-Sahara Africa remains a daunting task. Many strategies and approaches to improve domestic revenue collection adopted by governments have not given rise to significant improvement in DRM. Approaches such as the use of information and communication technology (ICT) to monitor implementation of revenue mobilization, laws, regulations and procedures; electronic fiscal device management system (EFDMS), improvement of the business and investment environment, monitoring of various directives issued by the government on DRM. This paper reviews various measures taken by the government to enhance domestic revenues mobilization in selected Sub-Sahara Africa countries focusing on Senegal, Rwanda and Botswana. Literature reviews on DRM was conducted in various journal articles, governments' reports including budget speeches and financial management documents covering the period of five years from 2016 to 2020. This period was chosen because it was period under the late president John Pombe Magufuli who instituted various measures aimed at enhancing domestic resource mobilization. The review of 2016 to 2020 period revealed that out of the three countries, only Botswana has been able to meet targets for DRM. Significant improvement was recorded in DRM while the inflows from the other two countries were unstable and unpredictable mainly due to logistical problem and political difficulties of taxing the informal sector. The qualities of revenue policies were inadequate, weak revenue administration capacity, inability to tax to full potential of natural resources and inadequate application of ICT technology. In Rwanda, political commitment was noted to contribute significantly to revenue mobilization especially the strong monitoring and evaluation system in place. The paper argues that widening the DRM base, especially the tax and non-tax revenue bases, designing policies and strategies that are supportive and creating an enabling environment and mainstreaming ICT for revenue collection from the rapidly growing informal sector require critical policy considerations.

Keywords: *Domestic Resource Mobilization; Tax Revenue; Non-Tax Revenue; Tax Policy; Sub-Sahara Africa; ICT*

1. Introduction

For the past two decades, domestic resource mobilization (DRM) has attracted recurring debates among scholars, policy makers and development stakeholders at various levels (Cyril, 2018; Runde & Savoy, 2016; Aryeetey, 2009; Culpeper & Bhushan, 2008). The overarching issue that has dominated these debates is how developing countries could enhance DRM to meet the sustainable development goals (SDGs) by year 2030 (United Nations, 2002; 2015;, Ogunleye and Fashina 2010 and Patra, et al, 2017). The debates have become so extensive to the extent that DRM is seen as an important key to sustained economic growth, development and transformation in most economies around the world (*ibid*). The importance of DRM was also reiterated by the United Nations in the millennium development goals (MDGs) and the sustainable development goals (SDGs). Besides, DRM was a top agenda in various meetings including the Monterrey consensus on financing for development and the Addis Ababa Action Agenda for financing for development (UN, 2002 and UN, 2015). Aryeetey notes that the use of DRM has become increasingly important as accessibility to foreign funding especially development assistance (ODA) and other financial resources from development partners become difficulty to access (Aryeetey, 2009).

Consequently, DRM is considered an important policy response not only to reduce foreign aid dependence but also as a way to mobilise more domestic resources needed to finance socio-economic development programmes and projects. However, the efforts to mobilise these resources have for a long time concentrated on tax revenues while little efforts have been put on the non-tax revenues which is equally important for enhancing DRM for development (URT, 2019).

For the past two decades, DRM has been a popular agenda in the minds of development stakeholders such as policy makers and academicians (UN, 2002 and UN, 2015). Increased DRM particularly for financing public services delivery is much needed since external resources especially foreign aid (ODA) is not only diminishing but also unpredictable (Wangwe & Charle, 2004). At the global level, for example, the challenges of financing development targets outlined in the Sustainable Development Goals (SDGs) are escalating in a manner that is forcing developing countries to resort domestically to mobilize resource. Hujo and Bangura (2020) observes that there is an increasing global drive for developing countries to mobilize more own domestic resources for financing development. The endorsement by the global community during the Monterrey Consensus and the Addis Ababa Action Agenda in year 2002 and 2015 respectively, underline the increasing pressure to concentrate more on domestic resource mobilization. It calls for global community to come together to assist in building capacity especially for the developing countries to mobilise revenues and other sources of revenues to meet the SDGs by year 2030 (UN, 2002 & 2015).

As a move to respond to the call for mobilizing more domestic resources, Sub-Saharan Africa countries such as Senegal, Rwanda and Botswana have responded affirmatively by initiating projects and programmes geared towards enhancing DRM. One of the initiatives by the African Union (AU) is the establishment of the Addis Tax Initiatives (ATI) in 2015 by the Economic Commission of Africa (UNECA, 2015). ATI aims at promoting DRM, policy coherence as well as social contract through partnerships, knowledge and experience sharing among member countries. Other DRM initiatives were established by the regional economic development blocks such as the East African Community (EAC), Economic Community of West African States (ECOWAS) and Sothern Africa Development Community (SADC) among many others (UNECA, 2015).

Many developing countries have continued to strategize in enhancing domestic resources mobilization by domesticating the international and regional treaties, resolutions and commitments towards enhancement of domestic resources. For instance in most SSA, before the start of any financial year, most of the ministers responsible for finance and planning presents the key policies and strategies designed to mobilize more domestic resources (URT, 2019).

Osoro (2010) and Culpeper (2018) presents convincing reasons for enhancing DRM. They observe that DRM is not only important requirements for economic growth but also critical in poverty reduction and sustained development. In this manner, developing countries are facing more or less similar challenges of mobilising domestic resources which are characterized by reliance on foreign aid, foreign direct investment and export earnings and other external resources (Osoro, 2010).

In the recent past, many governments in the SSA including Rwanda and Botswana and Tanzania have moved from just designing of policies and strategies to the extent of implementation of stringent measures to mobilise domestic revenues in the form of tax and non-tax revenues which includes compulsory remittance to the central governments the contributions, dividends and voluntary contributions from the public institutions and statutory corporations (PISCs) (USAID, 2016; URT 2019).

Despite the increased political commitments and clear efforts taken to enhance DRM, taxable and non-taxable revenue (NTR) generation has remained inadequate, unstable and unpredictable. Most importantly, there is lack of knowledge and information on the recent measures to curb the challenges and the policy in general.

The aim of this paper is to review the trends on DRM in selected African countries of Senegal, Rwanda and Botswana, to explore the experiences, challenges faced and the measures taken and potential opportunities to improve DRM in Sub-Sahara Africa.

2. Domestic Resource Mobilisation: A Theoretical and Conceptual Understanding

This paper explores domestic resource mobilization and particularly the non-tax revenues in order to understand how it will contribute to the enhancement of socio-economic development.

2.1. Resource Mobilisation Theory

Resource mobilisation theory (RMT) is a sociological theory. This theory emerged in the 1970s from the study of social movements (McCarthy & Zald, 2001). The argument underpinning the theory is that the success of organization movements depends on availability of resources such as time, finance, human capital and the ability to tap or use these opportunities. The theory argues that professionals in a movement work towards harnessing disaffected energies, raising money and supporters, capturing the attention of the media, building alliance with those in power and formulating an organizational structure (Kendell, 2006).

The argument is that the collection and utilisation of resources through any form of governance are the basic requirements for the achievement of the desired goals of a society or an organisation. Financial and other resources are inputs for delivery of goods or services. Financial resources have to be considered alongside other factors of production such as land, human resources, socio- cultural and moral resources. Organisation plays an important role in coordinating and managing resources mobilisation activities. This is necessary so as to achieve the stated goals (Shrestha, 2009). In determining effectiveness of an organisation, the size and quality of resources are imperative factors to consider at the outset when mobilising resources which are needed for financing a plan to implement socio-economic development of the country (ibid).

The key issues[1] underpinned in the resource mobilization theory are:

- Obtaining access to resources is a key to any organizations or social movements;
- The five categories of resources that organisation seek to obtain are material resources, human resources, social-organizational resources, cultural resources and moral resources;
- Being able to effectively utilize resources is linked to the success of social organisations.

In this paper the governments of Senegal, Rwanda and Botswana are seen as organizations which ought to apply the above theory to mobilise resources they require in performing public services delivery and other functions assigned to it.

Golhasani and Hosseinirad define resource mobilization as a process of getting resource from resource provider, using various mechanisms for the purpose of implementing the organization's work for achieving the pre-determined organisational goals. They further argue that the resource mobilisation usually deals with acquiring the required resources in a timely cost effective manner. In this case, RM advocates upon having the right type of resource, at the right time, at right price with making right use of acquired resources thus ensuring optimum utilization of the same (Golhasani & Hosseinirad, 2016).

Seltzer (2014) adds that resource mobilization refers to all process involved in obtaining new and additional resources for the organization. It includes better utilisation of and maximizing existing resources. In other words resource mobilization is seen as "New Business Development" (Seltzer, 2014).

According to USAID (2016), domestic resource mobilisation (DRM)[2] can be defined as a process through which countries raise and spend their own funds to provide for their people. It is a long run path to sustainable development finance (USAID, 2016).

Osoro (2010) suggests that DRM should be regarded as a means through which governments collect funds needed to alleviate poverty and deliver public goods and services. In this context, DRM is regarded as critical step out of aid dependence and therefore DRM necessitates mobilisation of financial, human and other resources. Public as well as private sector actors have important role to play in ensuring that adequate resources are mobilised to finance required investments for development (Osoro, 2010).

In the context of Tanzania, public institutions means any entity established and controlled by the federal, state government, local government or municipality including but not limited to institutions of higher learning or public higher learning research institutions. Public institutions are normally service oriented and therefore they remit contributions to the government. On the other hand, public corporations Act (1992) define public corporations as any corporation established under the Act or any other laws in which the government or its agents owns fifty one per cent or more of the shares but does not include an institution of higher learning, a district development corporation, a research institution or a sports institutions (URT, 1992).

Statutory corporation is defined by the same Act as anybody corporate including a public corporation and a corporation sole, established by or under any written laws but does not include any company incorporated under the companies ordinance (cap 212) where the whole of the share capital of the company is owned by statutory corporation or two or more statutory corporations. Normally the establishment of statutory corporation is by Presidential Order which is published in the government gazette. Unlike public institutions, public corporations are required by the Treasury Registrar Act to remit dividends to the government as part of their revenues (*ibid*).

[1] www.thoughtco.com what is the resource mobilization theory?
[2] https://www.usaid.gov/what-we-do/economic-growth-and-trade/domestic-resource-mobilization

3. Methodological Approach

The information and data used in this paper was collected from the government reports such as budget speeches data, academic journals and public reports for domestic revenues for 6 years (2015 to 2021). It covers information and data from three sub-Sahara Africa countries of Senegal, Rwanda and Botswana.

3.1. Desktop Review

This review paper is based on desktop review of measures taken by the government of Senegal, Rwanda and Botswana to boost DRM. The reviews cover the period of six years between 2015 and 2021. This period is selected because it is the period in which sustainable development goals (SDGs) were introduced and the goal number seventeen and its targets aimed at enhancing DRM was introduced.

Document and year	Search engine used	Focus	Remarks
Journals	Google Scholar	Domestic Resource Mobilization	
Budget Speeches	www.minecofin.gov.rw	Domestic resource mobilization policy	
	www.economie.gouv.sn	Domestic resource mobilization policy	
	www.finance.gov.bw	Domestic resource mobilization policy	
Research Reports	www.hazina.go.tz	Domestic Revenue strategies	
	www.tro.go.tz	Public institutions and Statutory corporations	

3.2. The Research Process and Sources of Data

The literature review was focused and systematic. Only documents highlighting issues of domestic resource mobilisation and experiences and challenges from the three countries were given priority. One country was reviewed from each regional economic development block of ECOWAS, EAC and the SADC to have fair representation of each block and in consideration of the limitation of the timeframe. A keyword searching technique applied key terms to search for papers and documents for literature relevant to the paper from online sources. The search terms applied in the searching are domestic resource mobilisation **AND** non-tax revenues, domestic resource mobilisation **AND** challenges **OR** experiences, domestic resource mobilisation **AND** sub-Saharan Africa. Data bases included Emerald insight; SAGE and Google scholar were navigated. Journal data bases included Elsevier, Taylor and Francis, Journal Storage (JSTOR), International journal of multicultural and multireligious understanding, open journal of accounting, African journal of economic review, IOSR journal of economics and finance were accessed to obtain relevant articles, guided by journals indices ranking. The journals' thematic focus on domestic resource mobilisation was relevant for this paper. National, regional and international organisations websites included the Ministry of finance and planning, the African development bank, the World Bank, the United Nations, the UN sustainable development goals (SDGs) were searched to explore on discussion on domestic resource mobilisation. In some of the specific peer reviewed articles, the author (s) scanned through the reference lists for citation to check for other documents for inclusion in the selection of documents.

3.3 Inclusion and Exclusion Process

In regard to inclusion and exclusion process, selection of relevant literature was guided by three critical elements which are (i) Timeframe of the publication: for the purpose of ensuring contemporary views are captured, the period of publication 2015 to 2021, whereas discussions were based on the publications from 2015 to 2021period, (ii) Popularity of publication: this was done through the h-index of authors using Google scholar to ascertain the number of times author had been cited by other scholars. This approach was used to select high impact factor articles in the field of domestic resource mobilisation. (iii) Uniqueness of the publication: this factor considered the distinctiveness of the study in terms of topic as well as methodology. The selection of the relevant literature was guided by the: (iv) Focus of the study area on limited to countries in the sub-Saharan Africa, and (v) Validity of information in understanding the experiences and challenges of enhancing domestic resource mobilisation, at least more than two authors focusing on the same geographical area (SSA) were reviewed for enhancing validity. In total, twenty five articles and twelve government reports were reviewed.

3.4. Data Analysis

Content analysis was applied to examine crosscutting issues among scholars. The emerging themes were then coded and categorized to include experiences and challenges of domestic resource mobilisation in the SSA and potential opportunities thereof.

4. Findings and Discussion

This section presents and discusses the implications of the government on non-tax revenues as approach to enhance domestic resource mobilisation as well as the challenges and experiences from selected countries in SSA. The findings are grouped into three sections; Institutional factors, Governance factors and Human resource and technological factors are presented hereunder.

4.1. Challenges of Enhancing Domestic Resource Mobilisation

In regards to efforts to enhance domestic resource mobilisation in developing countries especially in the sub-Saharan Africa, a number of factors including institutional, governance, human and technological that have influenced DRM were uncovered. These are important and independent factors which have affected performance in DRM.

4.1.1. Institutional Factor

Relevant and effective policies and strategies, laws and regulations as well as clear defined structures are key drivers that contribute to improvement of non-tax revenue mobilization in Rwanda (USAID, 2016). Where policies and strategies are clear and well understood by the key stakeholders the implementation becomes easier and results are likely seen in the short as well as in the long run (*ibid*).

4.1.2. Governance Factor

Good governance especially matters that concern transparency and accountability as well as engagement of stakeholders are important elements that affect DRM performance. Where stakeholders believe that the government is exercising transparency and accountability as part of good governance, they are likely to support the government in enhancing domestic resources. The contrary is also true (Junquera-Varela, 2017).

4.1.3. Human Resources and Technological Factor

Fostering capacity building for stakeholders in various levels and use of proper and using an effective information and communication technology and continued research and development are key elements to improved DRM (USAID, 2016). Rwanda in collaboration with the USAID has since 2008, continue to build capacity of the revenue administration and ministry of finance to perform tax policy analysis and estimate the economic impacts of revenue measures.

4.2. Experiences from Selected Countries in Ssa

Lessons and experience were drawn from three selected SSA countries namely Senegal, Rwanda and Botswana that could be useful in developing informed and robust DRM projects. In view of this, three countries have been selected to share experiences and lessons learnt for informing the study.

4.2.1. Senegal Experience

The recent World Bank (2022) report on Senegal notes that gross domestic product (GDP) stood at $24.9 billion in current terms. Its per capita gross national income (GNI) was $1,430 which makes it a lower-middle-income country (LMIC). For three consecutive years (2015 – 2017), Senegal continued to record impressive performance with the gross domestic product (GDP) growth rate of more than 6 per cent and an annual average growth of 4.1 per cent (Niang and Mbaye, 2020).

Some of the policy measures taken by the government of Senegal include implementation of Country Partnership Framework (CPF) which is guided by the second Priority Action Plan for the period of five years from 2019 to 2023. CPF intends to build capacity to enhance productivity, boosting competitiveness and job creation through private sector- led growth. In Senegal, World Bank portfolio investment comprise of projects totaling to $2.29 billion which assist to boosting the economy. Fiscal revenues progress was recorded at average revenue to GDP increase of 5.7 per cent. Despite these promising developments, Senegal like many SSA countries continue to experience challenges in the mobilisation of domestic resources (Niang & Mbaye, 2020). This was mainly due to:

(i) Narrow tax base;
(ii) Sizeable informal economic sector which contributes less than 3 per cent of total tax collection;
(iii) Limited revenue collection, partly attributed to increased tax exemptions enjoyed by multinational companies;
(iv) Tax expenditures which goes up to 18 per cent of GDP;
(v) Poor governance including increased corruption cases, over centralized power and little degree of participation by citizens in decision making. There are also limited technical capacity of the tax administration authorities, weak national information system, lack of transparency and ineffective expenditures (Niang & Mbaye, 2020).

Table 1: Senegal Government Financial Statistics (GFS) for the five years period (2016 to 2020)

Revenue/Year	**2016**	**2017**	**2018**	**2019**	**2020**
Revenue	2,510,707	2,988,392	3,153,132	3,322,877	3,202,535
Taxes	1,890,584	1,995,508	2,102,644	2,533,999	2,465,246
Social cont	118,582	133,287	148,169	163,141	153,997
Grants	112,255	317,491	599,835	381,170	325,139
Other Rev.	389,286	542,105	302,490	244,566	258,153

Source: *IMF Government Financial Statistics*

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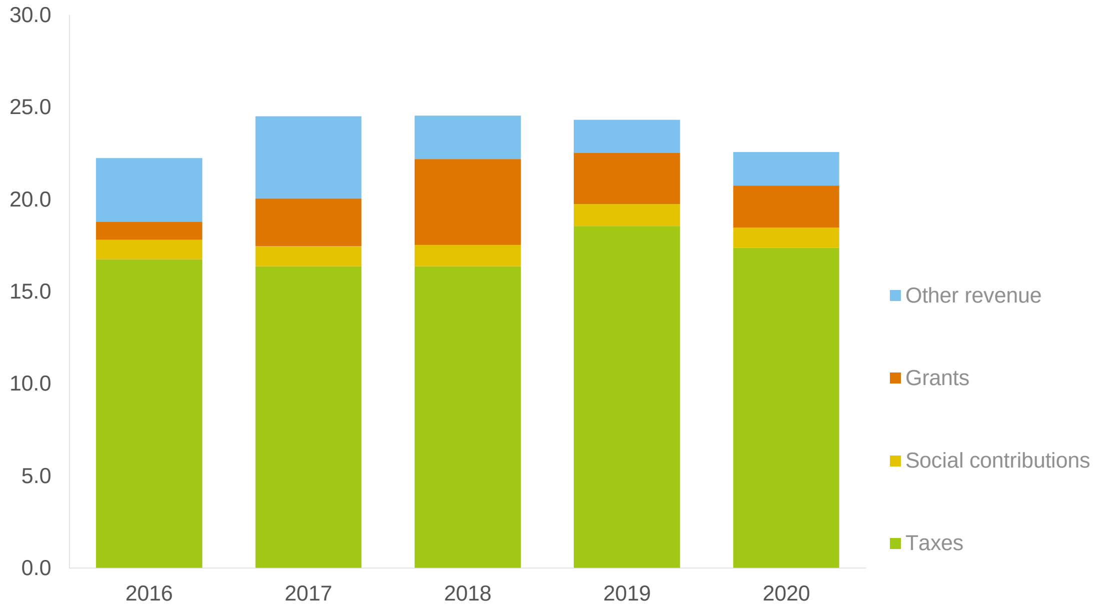


In a view to curb these challenges and improve DRM, Niang and Mbaye (2020) recommended policy reforms to strengthen technical and institutional capacities; and adapt management frameworks.

As part of DRM, Senegal recorded 3.5 per cent of GDP from Non-Tax Revenues which is however lower than average non-tax revenues for the thirty African countries which was 6.5 per cent of GDP.

4.2.2. DRM Initiatives and Experience in Rwanda

In comparison with Senegal experience, Rwanda has made considerable progress in DRM especially in improving tax system. In terms of tax revenues, as a result, tax increased from just under 10 per cent of GDP in year 2000 to 16 per cent in year 2016 (USAID, 2016). These achievements were due to tax administration and tax policy improvements in the sense that tax payers' outreach was increased by identifying and registering new taxpayers, providing improved public services and advancement in the use of information and communication technology. Rwanda has also managed to modernize its revenue system which led to improved business environments, investment and trade leading to increased donor support especially from DFID (DFID, 2016).

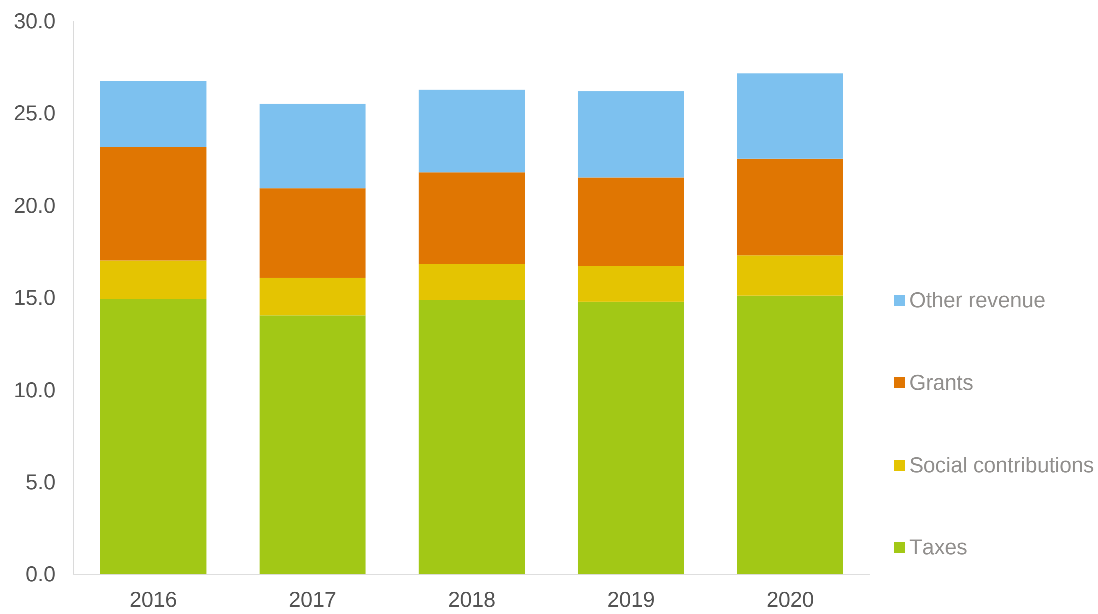
Rwanda's experience underlines the impact of domestic resource mobilisation in that a series of improvements in tax administration coupled with good tax policy measures have shown positive to results in improved revenue collections. These include limiting tax expenditures against tax revenues, improve Value Added Tax (VAT), and review Non tax revenues and ensuring clear regulatory framework and procedures for these revenues (Mullins et al., 2020).

More importantly, Rwanda's success was built on strong political commitments to ensure revenue are collected and spent according to budget by ensuring transparency and accountability are practiced at all levels of governance and ensuring strong economic and institutional foundations. Strong monitoring of DRM programmes and projects and evaluation system has also contributed to the success of DRM projects (ibid).

Table 2 shows Rwanda Government Financial Statistics (revenues) for the period of five years (2016 to 2020).

	2016	2017	2018	2019	2020
Revenue	1,831,803	1,965,539	2,183,562	2,442,530	2,649,657
Taxes	1,022,129	1,081,973	1,236,848	1,378,795	1,474,033
Social Contribution	143,847	156,665	161,735	180,935	212,959
Grants	419,632	372,926	413,051	446,778	512,058
Other Revenue	246,194	353,980	371,927	436,022	450,608

Source: *IMF Government Financial Statistics*



By comparing Senegal data to Rwanda, we see

4.2.3. Botswana Experience

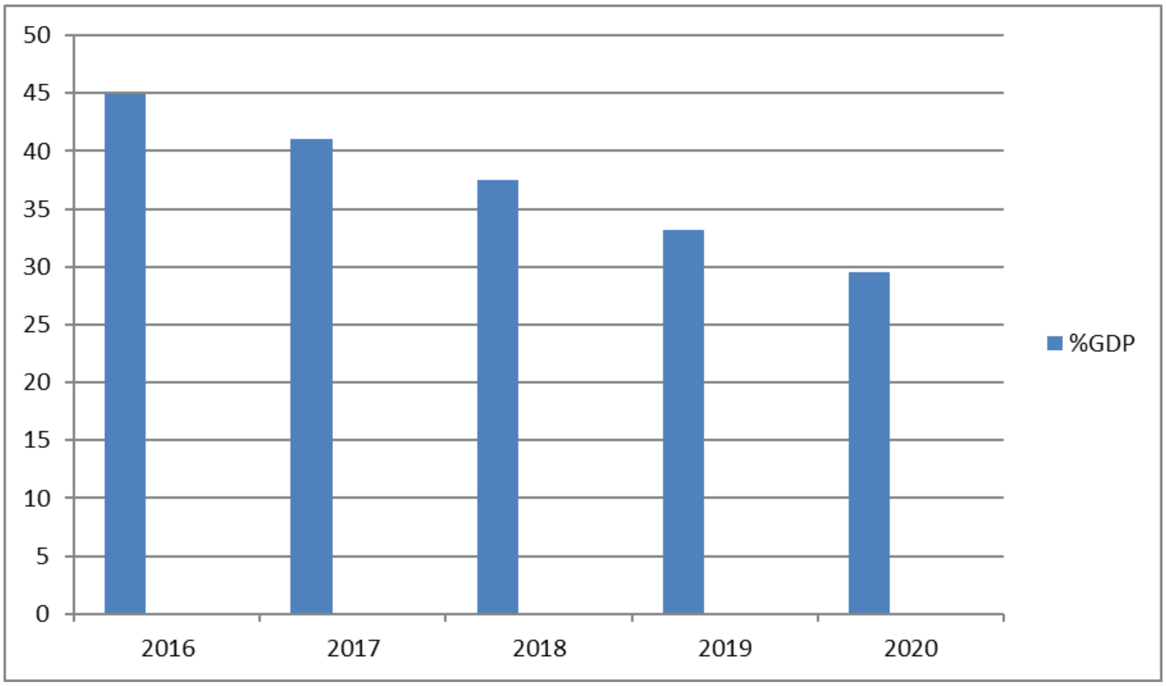
IMF (2017) country report on Botswana indicates that the country has the second lowest tax to GDP ratio which is 24.9 per cent of GDP among member states of the Southern Africa Customs Union (SACU). The lowest is South Africa with 24.0 per cent of GDP and the highest is Lesotho with 48.9 per cent of GDP.

The report notes that long term concern of the Government of Botswana is on fiscal sustainability thus it calls for reforms to improve DRM by improving tax administration, redesign personal income tax, reviewing corporate tax concessions, streamlining VAT exemptions as well as expanding property tax rate coverage. These recommendations have continued to be implemented by the government of Botswana in collaborations with the Fund.

Table 3 Botswana Government Financial Statistics (Revenue for the period 2016 to 2020).

	2016	2017	2018	2019	2020
Revenue	57,331	56,333	53,425	54,250	49,339
Taxes	35,564	39,884	37,769	37,957	38,176
Social Contribution	-	-	-	-	-
Grants	156	371	78	47	38
Other Revenues	21,611	16,077	15,579	16,246	11,125

Source: *IMF Government Financial Statistics*



Total Revenue as percentage of GDP.

In a nutshell, three countries Senegal, Rwanda and Botswana highlight some important milestones regarding measures taken to enhance domestic resources. Principally the key lessons center on the importance of legal institutional frameworks as implemented in Rwanda, need for good governance which includes transparency and accountability and participation process and human resource and technological application which fostered capacity building among the key sectors involved in the mobilisation of domestic resources and application of information communication and technology in the collection, management and allocation of resources sustainably. Also, to pave the way to successful DRM, it starts with the political will and commitments to reducing inequality and creating trust with the citizen as well as consistency monitoring system (Coplin, 2019).

Conclusion and Recommendations

Many governments employ several measures including improvement in the governance, institutional, capacity building and application of ICT to enhance domestic revenue collection. Involving stakeholders requires compliance as well as motivation to comply, enforcement of the law as well as monitoring and supervisory role contributes to the enhancement of the revenue (Raju, V. et al 2019) can enhance resource mobilisation. Transparency and accountability in mobilizing resources are key pillars of sustainable resource mobilisation, management and strategic allocation to productive and service sectors of the economy. The use of technology and professionals capacity building in the mobilization of resources cannot be overemphasized in the era where the use of electronic systems (EFDs), issuance of taxpayers' identification numbers and real time online payment systems are inevitable. For efficient DRM, good governance, institutional as well as human and technological factors should be prioritized. Setting up strong institutions, designing relevant policies and application of strong political commitment to implement strategies are necessary pathways towards sustained domestic resources mobilization. In other words, proper resource mobilisation plans, effective administration mechanisms and collective stakeholders' participation are instrumental ingredients to local resources mobilization.

Submission Declaration and Verification

The author (s) declare that the work in this article has not been published anywhere nor it is under consideration for publication elsewhere. The authors also approve that if this work is accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder.

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Declaration of Competing Interest

The author has so far, no potential conflict of interest.

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