

**AGDER COLLEGE INTITUTE OF DEVELOPMENT MANAGEMENT
COLLABORATION**

RESEARCH REPORT NO. 7

**DEVELOPMENT LEVY AND RURAL WOMEN IN TANZANIA
A CASE OF DODOMA RURAL**

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Agder College - Institute of Development Management
Collaboration

Research report no.:

7

Title: Development levy and rural women in
Tanzania - a case of Dodoma Rural.

Authors: Eulalia I. Temba and Gunvor Lande

Summary:

Development Levy (DL) was incepted in Tanzania in 1982, and effected in 1984 and is presently being debated. **Study Objectives:** Does the levy deserve to be called DL, should rural poor women pay, and is the levy properly used? **Study approach:** Two dimensions of the concept of development are analyzed, the origin and objectives of the DL and the contribution of women and whether they are benefitting from DL is looked at. **Sample selection:** Rural peasant women (from 2 Rural districts in Dodoma Region) because they are more vulnerable to problems of social provisioning than men. **Hypothesis:** The concept of development as relates to the DL is not clear to most tax payers, the majority of the 3/4 adult rural population tax payers are women paying twice, either directly or indirectly and in addition made largely invisible. **Findings:** Rural poor may pay many other taxes apart from DL, money collected for DL is not used for social provisions, respondents could not see how DL could bring hoped for development/changes in their lives and were not consulted to contribute ideas to the utilization of taxes. **Recommended** that the tax be used in accordance with the objectives of the inception of 1982, or be given a new name which do not reflect development of the levy payers.

Key terms:

1. DEVELOPMENT LEVY - THE RIGHT NAME?
2. RURAL WOMEN - CONTRIBUTORS/BENEFICIARIES?
3. RURAL WOMEN'S DEVELOPMENT.
4. UTILIZATION ACCORDING TO ORIGINAL OBJECTIVES

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This research report series is a product of the cooperation between the Institute of Development Management (IDM), Tanzania and Agder College (HiA), Norway. The formal agreement between the two institutions was signed by the two Principals in Kristiansand, Norway in June 1990. The collaboration is financed by a NOK 3 mill. grant from NORAD through the 1991-94 Agreement for the TAN 058 IDM Project, an agreement which has been extended for 1995 through an additional grant of NOK 900.000.

The objective of the cooperation is first and foremost to stimulate activities related to research and consultancy at IDM and Agder College, thereby improving the competence of the academic staff and strengthening the institutions. Emphasis is also placed on building the necessary supporting infrastructure for research by collaborating in the fields of library services, computer skills and printing.

The implementation of the collaboration is organized in separate joint projects linking members of academic staff from the two institutions with similar research interests. A pilot study will normally take place in Tanzania between the two researchers and a research assistant from IDM, most often a junior member of staff. The final data collection and the preliminary analysis will be carried out in Tanzania. Most of the data processing, the final analysis and the report writing are completed by the two co-researchers during a three months' period at Agder College utilizing the infrastructural capacities of the institution.

The dissemination of the research projects are to be presented at an annual workshop in Tanzania. The aim is to discuss the findings with Tanzanian and foreign researchers, policy makers and other users before preparing the final versions of the reports.

According to the Memorandum of Understanding from June 1990 the Policy and Planning Committee (PPC), consisting of the two Principals and two Project Managers, is to meet once a year to discuss and approve the annual report and audited accounts, and decide on the next plan of action.

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PREFACE

The idea of conducting this research originated in 1991. This was the period when there was a mass outcry on the methods used in collecting development levy, and the way the revenue collected from the levy was utilized by the local governments. The levy collectors used to use some very brutal methods of collecting the levy. Some of them being the use of road blocks and rounding up people at market places in towns and putting them in lock ups. This used to cause a lot of inconveniences to people especially women.

Such inconveniences used to be reflected in the political debates and in the parliamentary sessions. Development critics also used to dwell on issues such as; the title of the levy, whether it reflected the objectives the levy was set to attain or not. Others queried the role and the contribution of women to the levy. In general the issue of the relevance of the levy was questioned.

Local Governments in Tanzania were reintroduced in 1984 with an objective of giving people at the grass roots power to raise revenue and utilize it for the development of their respective areas. This it was assumed would relieve the Central Government of its tasks of dealing with the grass roots development. The question how ever was how would the local governments solve the problems which the Central Government had failed to solve for almost two decades after independence in 1961.

The issue of women and development levy has being given attention despite the fact that it may be difficult to separate the revenue collected and quantify the amount spent to benefit each group in the society. There are so many types of taxes collected by the local governments in Tanzania, development levy being one of them. The question of which tax benefits which group may be also difficult to assess. The main issue therefore is that, these taxes are supposed to benefit the tax payers and more specifically women.

CHAPTER ONE

INTRODUCTION

Objectives of Taxation in Tanzania

The main objective of taxation in Tanzania like in any other developing country is to facilitate growth and bring development to its entire population. Taxes on the other hand promote growth of the economy. Taxation is also a way of diverting the control of economic resources from the tax payers to the state for its own use or transfer from one sector to another for the purpose of generating growth. It influences the allocation of resources and effect distribution of resources.

Levels of expenditure in developing countries depends so much on tax system. Thus tax system helps to place the required revenue at the hands of the government. It must be noted that, resources raised through taxation do not matter much, what matters is how such resources are mobilized to effect changes in economic growth and development in totality. In developed countries for example, income and wealth tax is paid by a very small percentage of the national population. It is this small percentage which speeds up economic growth.

Development Levy: An Over View

To place the assumption of this research in its proper perspective, it may be proper to say a few words on the development levy and how it came into being. Such a perspective will facilitate the pursuance of the argument whether development levy is for development of those who pay the levy especially those in the rural areas and in particular women. Development levy in Tanzania was preceded by two taxes, the Hut and the Poll tax both introduced during the colonial period in Tanzania.

Hut Tax

During the colonial era in Tanzania, (1832 to 1945) there was what the Germans used to call hut tax as the name indicates. This tax was charged on each individual hut regard less the number of people living in that particular house. Looking at it one can imagine that it was a very easy tax to collect. That was how ever not the case. The so called natives by then found it very simple too evade this tax. This was because it was very easy to claim that so many members of one family were are living in the same house and of course taking into consideration the nature and the size of an African family.

Poll Tax

It was because of the easiness to evade the hut tax that the British changed the name from hut tax to poll tax. Poll tax was a taxation through the counting of the heads of the payers. The colonialists could get their dues from all able persons eligible for paying the tax regard less of whether they were living in a house or not because each head was supposed to pay this tax.

When this tax was abolished the local people were very relieved. This was because the poll tax had a very bad psychological effect on the tax payers. Methods which were used for collecting the tax were very brutal. Strong able men used to hide in their houses for weeks in fear of being caught as tax evaders. People were forced to work in the plantations in order to get money for paying the tax which had very little impact on their development. So when it was abolished people had thought that it was the end of tax harassment.

Development Levy

During the period 1971-1981, there was a serious lack of adequate funds for running local governments in Tanzania. As a result, services like infrastructure, health, education and other social services were not been rendered effectively. Infrastructure had started to deteriorate and health services were not as good as immediately after independence in 1960s. To rescue the situation the central government introduced what is now called local government administration. This it was assumed would relieve the Central government from the burden of administering the whole country from the center in financial matters.

In 1982 the Local Governments were re introduced through the Local Government Act of 1982 and became effective in 1984. This was an implication of the failure of the Central Government in taking up the local communities development, and in other words an indication of the failure of the Decentralization attempts in 1972 by the Central Government. Through the Local government Act of 1982, local governments were authorized to raise and utilize funds for social services under their jurisdiction. Such a revenue it was stipulated was to be collected from trade licences, agricultural crops, livestock levy, industry, works, registration of deaths births, weddings and other occasions.

As such development levy was introduced and became effective in 1984 to add on to the above revenue in the spirit of enabling the local governments to run their services more effectively. A great care must have been taken not to reveal the mystery behind the re introduction of local governments and the financial situation in the Central Government by then.

Of course external conditionalities from IMF and other international financial institutions had to be taken care of by the same. One thing though was not made elaborate, the masses of the people who were going to pay the levy were not informed on how their money was going to be utilized. The Central Government had assumed that the levy was going to be used to speed up development in the districts as the name of the levy had suggested. Several issues had since then come into being:

- a) Did the levy payers really know what development meant?
- b) Did the central government know the implications of calling the levy development levy?.
- c) Could the central government explain to the levy payers what type of development was going to be achieved through local governments which the central government its self had failed to attain from 1969 to 1982?

The Concept of Development: An Over View

The word development is used in different ways to mean different things by different persons and with different purposes. Development is clearly a process of going from a starting point to a goal, or at least towards a goal, where the goal is supposed to be better than the starting point. This is for both planning and implementing the process. On the contrary, if improvement is not taking place, then the development process has failed. To lead some one or something from a negative, a wanting, minus situation to a positive, plus situation seems to be an agreeable definition of development.

Taking this into consideration, it is obvious that, development relates to a potential that is already there, and not something imposed on those or on what are/is the object of development. For further definition of the concept, the diverging question seems to be who decides what goal for the development process is and what area of life it is related to. The one who decides who has the power to decide what and where the goal is and what area of life it is applied to, has in fact filled the concept of development and given it a defined meaning. Whether people involved are affected or not is another issue. From this simple definition therefore, it is clear that, the concept of development is in strong relation with the concept of power.

The more the number of people writing about development concept increases, the wider the meaning of the concept is becoming. The concept is becoming more complex in the sense that, the emphasis is not only on the problem of economic growth but also on the qualitative aspects of growth and hence development. (Hettne, B. 1995).

The concept of growth has not been altered altogether, but it has been adjusted to accommodate and encompass the essential aspects of development such as; human resources development, sustainable utilization of natural resources, prevention of uncontrolled exploitation, and cultural conditions in different social economic settings.

Development used to mean increase or growth with indicators such as, income growth, growth in savings, employment in the monetary sectors, and so on. In late 1970s and early 1980s, the emphasis shifted towards poverty alleviation. This is when development theorists like Seers started posing questions such as, "What has been happening to poverty? What has been happening to employment? and What has been happening to inequality? Should development mean equity and political participation which are themselves supposed to be an out come of the development process? (Seers,1989).

Will the concept of development remain the same in 1990s? This question poses a new challenge to the question of development and hence a need arises of looking into the concept with a wider perspective. With these questions at hand there fore, development process has been reviewed to accommodate what has been taking place in this century and the expected changes of the twenty first century. The emphasis on environmental protection for example has given the concept a new menu, sustainable development and enviromental protection. The need to involve the impact of development on women has given the concept a new taste that is women and development and hence the analysis of development concept in terms gender relations.

Indicators of the concept of development there fore are supposed to embrace among others; human development, in this context human development means, development of the people, with the people, and for the people. Popular participation has become a common denominator of the extended concept of development. Strategies of integrating women into the main stream of development are been emphasized. Other indicators include; reduction of poverty, sustaining life or increasing people's ability to acquire basic necessities, self esteem, and finally the ability to be able to choose.

At national level development is the ability to choose and to negotiate on issues pertaining the national interests with different international actors. This indicator makes development not only an issue of the so called developing countries but an international issue. The extended concept of development there fore brings all the nations together to solve common problems on the process of development.

Women's Development and Rural Poverty

Rural women fall in the same categorization as the rural poor. The rural poor have been referred to as the rural poor because of the position they occupy in the social division of labor measured by differential ownership of land, control of the means of production, market orientation, scale of production and the extent of exploitation of hired labor. The rural peasants have in turn been grouped into three main categories. These are the rural elites, the middle class category and the real rural poor as indicated in diagram 1.0 below.

On the other hand the rural poor can also be referred to as a group of producers with individual ownership of land, subject to payment of tribute to a superior authority and struggling against powerful outside forces in an attempt to secure the interests of its members. (Hyden, 1986)

Rural peasants are small commodity producers and a labor reserve for lower and middle class farmers in the rural areas. Table 1.0 below illustrates more on the incomes of the rural poor. The households are characterized by narrow range of productive activities which is reflected in the small amounts of incomes from the small amounts of harvests on the small plots of farms. Such incomes also limits the rural poor to buying of very few assets which is another characteristic of the rural population.

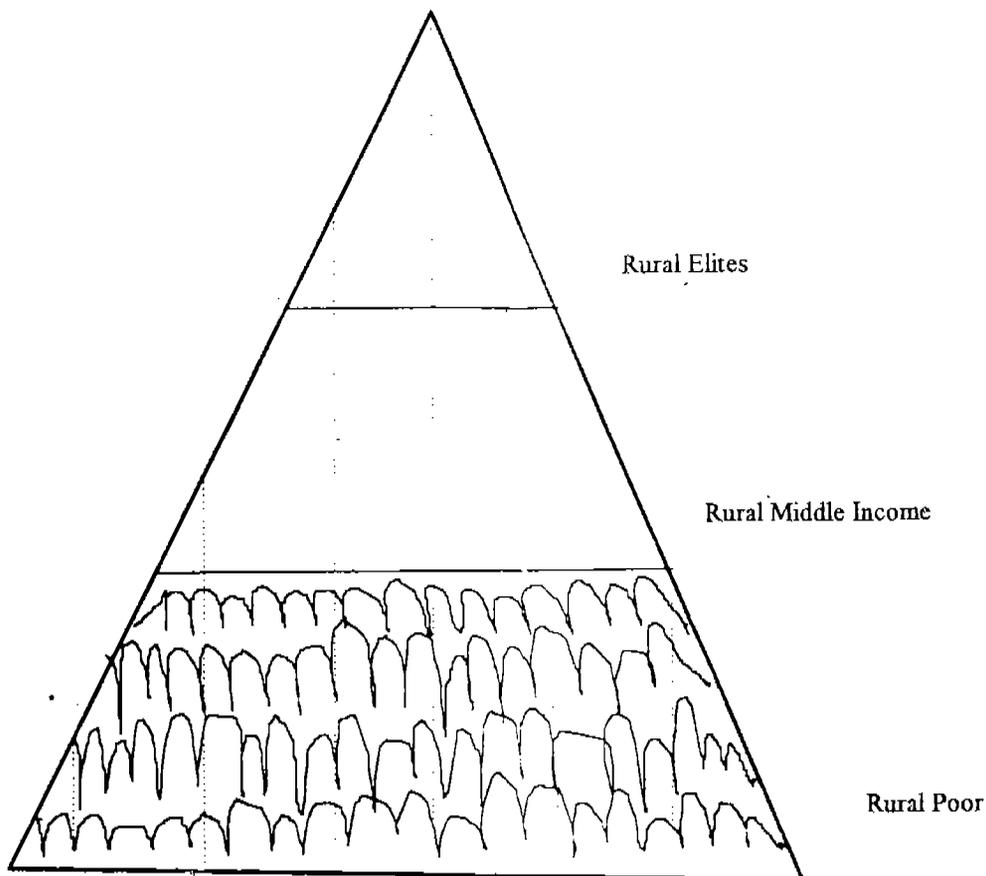
Table 1.0 The Cropping Patterns in Dodoma Rural

CROP	%Ofthe houses growing the crop	Mean Acre (ex)	Mean Price(k g/acre)	Mean Price (sh/kg)	Gross Mean/ Yield per acre.
Beans	34	1.06	209	3.46	723
Cassava	27	1.06	244	0.77	188
Groundnuts	19	1.24	82	14.03	1150
Sweet potatoes	5	0.75	404	1.92	776
Others	15	0.80	412	2.38	981

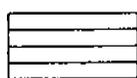
Source: Labor and Poverty in Tanzania (1988)

Diagram 1

RURAL DIFFERENTIATION IN TANZANIA



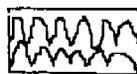
Key:



Social differentiation based on Economic, Social and Status opportunities



Vertical differentiation cutting the (3) groups, this creates Patronage relations along the 3 groups, at the same time can alienate the three groups



Differentiation among the poor themselves determined by demand of land use and their relations with the upper strata

Source: E. I. Temba (1993)

Peasant differentiation is obvious in the rural areas. Such differentiation is based according to studies done so far on social economic status and patronage relations which the rural poor have with the upper classes of the peasantry (Temba E. I., 1993). Impoverishment of rural poor can be measured in relation to the objective deterioration of their capacity of production systems which fails to provide adequate basis for subsistence. Women differentiation is based on the same categorization. This shows that, when we are referring to women in the rural areas we are not referring to a homogenous group as such.

The issue of women and poverty requires a special consideration because women and female children of poor rural households bear a disproportional high share of the burden of poverty. This is manifested in the following dimensions to the question of intra household distribution of poverty:

- (i) Nature of women's work in agriculture which expose them to certain health hazards.

The nature of women's domestic and reproductive work. Women in the rural areas are responsible for collecting fire wood, water, bearing and rearing children, cooking and a listless of other household chores. In the rural areas a lot of fire wood is consumed in cooking. In Dodoma rural for example fire wood is gathered by women and female children. It has been observed that, in recent years with depleting forests, most of rural households are facing fuel crisis (Agarwal, 1986). The burden of which has fallen mainly on women as in the case of Dodoma Rural. There will be a substantial increase in time and energy from women on fire wood gathering because of the increase of the walking distance caused by the declining forests. They have to trek sixteen to twenty kilometers each day looking for fire wood.

- (ii) Time devoted to work and rest by men and women in rural areas.

The issue of energy expended by women and female children in domestic chores has been discussed above. Time allocation by different sexes studies have revealed that, women of poor households put in longer hours in work than men when domestic and outside the house labor is counted (Batliwala, 1983). Rural men more often than women have time to visit "pombe shops", to smoke cigarettes, to play cards and "bao" while women cannot afford such a leisure because they are surrounded by children all the time even when they are performing specific tasks.

- (iii) Women's unequal access and control over cash and its implications on female consumption.

In almost all male headed households women have no control over cash income although they are significant earners of income. Even in cases where a few women have any control of income they end up spending the whole amount on family's basic needs. They cannot afford any savings for their own specific needs.

Definition of Research Problem

This research has attempted to study several issues which are related to development levy and its contribution to the development of rural women in the sampled area. The study has dealt with the following issues: First the question of development as a concept and how it is perceived by the levy payers. Second the study looked at the implications of calling the levy "A Development levy" and finally the relationship between the levy and the rural levy payers in general and rural women in particular. The role of the levy on the development of the tax payers is questioned.

It has been argued by various district administrators of development levy that, women do not pay development levy. There was an obvious case of one administrator in the area of this study. So the issue was and is still is why should they benefit if they are not paying? One misconception must be made straight in order to make this research a success, the issue is not so much whether women should pay or not, because they are already paying if one is to take a quantitative account of what women are contributing to revenue for paying development levy at the household level.

This argument had provoked a very fundamental debate that we have found it interesting to find out whether the rural women know the fact that they are contributing much towards the paying of the levy despite the fact that they are been told that they have been exempted. The fundamental question here is, is it possible to exempt rural woman from all the productive and reproductive work at the household level. Stating that women have been exempted from paying of the levy is equivalent to stating that, they have been been exempted from the productive and reproductive duties in their societies.

This brings us to our last issue of our research area as to what extent do women contribute to the paying of the development levy. To put it more generally, one is tempted to pause a question on who is a development payer in the rural areas, and hence who should benefit from the levy and why should they benefit more than the others.

The Objectives of The Research

If the problem stands as it is stated, what were the researchers expecting to achieve from this research?

At the time of the inception of this research the following were the objectives;

(i) To find out the views of the rural population on whether they know what development means.

(ii) To find out the population of women eligible for paying development levy. This can partially highlight on women's contribution towards the payment of development levy.

(iii) To find out the total amount of collected annually or even over period of time so that the total amount can be known in relation to the amount spent on development in the rural areas.

(iv) To find out the relationship between development levy and the development experience in the area of study.

Research Hypotheses

With the above objectives of the study at hand, the study attempted to test the following hypotheses.

(i) The percentage of adult population eligible for paying development levy is not known. Women falling in the same percentage are not known. Whether they form a small or large percentage is something which is yet to be established.

(ii) Our second hypothesis is based on assumption that, rural women do not get adequate services. Services in question here are clean water, infrastructure, education, extension services for agriculture and livestock extension services, legal advice and credit facilities.

Literature Review

Taxation is very important to any government. Governments cannot run without taxes. Most of the rich nations are rich because they have been able to tax their economies effectively. Tax is a contract between a government and the tax payers. (Osoro 1994) Osoro identifies two options through which tax payers can exist from the tax system: Legally or illegally. The common term used to refer to legal exist is tax avoidance while tax evasion is used to describe illegal exist from the tax system.

It has been observed that, most people evade tax because of the negative perception they have about those who impose such taxes (Lutainulwa 1995). Lutainulwa in his article has argued that, if people are not satisfied by the way their money is used, they may not pay the taxes effectively.

A decision about taxation must take into account the effects upon the services provided by the local government authorities as well as effects upon the tax payers. A man's views about his government is shaped by the character of that government's tax policies and the quality of its tax administration. Objective and realistically administered tax policies will instill citizen's confidence to their government and create sense of responsibility on the part of the citizens. An arbitrary and hazard administered tax policy can undermine the success of government plans and hinder the civic responsibilities to their government (Max 1990).

Tax paying is the most ubiquitous activities of the modern times and a major opportunity for most citizens to relate to their governments (Carol 1992).

The author states further that, some tax specialists and psychologists dealing with tax problems have gone to an extent of comparing taxes with death saying that, taxation and death are the most obvious things to human beings.

Carol further observed that, people pay tax for three different reasons. First there are those who pay tax because they feel that it is a duty to their nation and the state. The second group are those who pay tax because they believe that, the services they get from the government justify their payment. If they don't believe and trust the government any more on the way it spends their money, they will be less motivated to pay. Finally there are those who pay the tax because they fear the law.

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It has been observed that, after The Arusha Declaration in Tanzania, the government became the sole provider of the main social services. Mndolwa in his article on "Multiplication of Taxes and Tax Evasion", has argued that, the development of the country was highly centralized and left out on the shoulders of the parastatals. Mndolwa further explains that, the culture of paying taxes was killed by the fact that the responsibility of running the government was entrusted to the parastatals. This slowly led the country into the declining of delivery of social services by the government when the parastatals started to decline in early 1980s. (Mndolwa 1995)

Development Levy has been referred to as, "The Swing back of Pendulum". (Mahood 1987). Here he was referring to its establishment, abolition and re establishment of the same in 1982/1984. Failure to finance urban and rural councils to promote development was due to lack of adequate cash flows to finance both development projects and recurrent expenditure.

At the inception period of the tax, it had been observed that, despite the difficulties experienced by rural councils in collecting development levy from a typical rural family whose annual income could be roughly 400 TAS by then, the achievement was remarkable (Lee 1985). However as time elapsed it became obvious that, the collection and administration of the tax was no more as effective and the mobilization of the local communities for self help projects by the local councils had slowed down.

This was definitely contrary to the set objectives of the local councils as stated in the objectives of establishment that, one of the items was to identify sources of revenue for initiation and implementing Local Government projects (sections 6, 7, 8, 9, and 10 of the local government financial act 9 of 1982) The act had also outlined the following tasks for the local government authorities:

- (a) To induce local or grassroots development.
- (b) To make decisions for social economic and cultural projects.
- (c) To enable local inhabitants to be involved in decision making machinery and implementation of development programs.
- (d) To initiate and formulate ventures or enterprises designed to ensure the welfare of the residents and their localities.

The above objectives were supposed to include among other services, schemes or programs for agricultural and pastoral development, construction of roads and public high ways, construction works, and building industries for the welfare of the people under their jurisdiction. (Local Government Act.CAP,117). It therefore became the responsibility of the Local Governments as stipulated; to collect revenue and utilize it for the local government's services.

This it was assumed would relieve the central government from getting too much involved with local government issues directly. Any assumption is subject to be proved wrong or right. The same responsibility was further emphasized by Nyerere when he said that:

"Our nation is far too large for the people at the center to always understand the local problems or sense their urgency. When all the power remains at the center therefore, local problems can remain and fester while local people who are aware of them are prevented to use their initiative in finding solution"(Nyerere 1972).

Failure to finance urban and rural councils to promote development was due to lack of adequate cash flow to finance both development projects and recurrent expenditure. Very often cases of inefficiency and ineffectiveness in providing social services has been cited (Daily News 31 July 1990). For example such ineffectiveness was brought up in the government Daily News Paper by Kanyamala when he was citing the failure of the councils saying that:

"Despite peoples expectations and council's promises, roads are still in bad condition, schools un repaired and the roads are becoming even more and more dirty than before the levy. It is underdevelopment levy....and not otherwise (Daily News 16 July 1987)

The Commonwealth Secretariat which was appointed to advise Tanzania on how to finance local governments appreciate the use income tax as a way out towards development of the local areas. However, it did not appreciate about development levy's title. Why? The title Development Levy is as we feel an anomaly, it should be removed as soon as possible. The Secretariat had insisted. (Commonwealth Secretariat 1985).

The German rule had introduced Hut tax during their colonial administration in Tanzania. This tax was used for educating the citizens. It was also used for railways and roads construction and other community works by then. Whether the colonial subjects benefitted or not we are satisfied, after all that was a colonial rule aiming at developing colonial economy.

Two schools of thought had emerged since 1984 on the use of development levy by the local governments for the development of the rural areas. The first school advocated that, the local governments were established so that they can relieve the central government from the burden of financing the local authorities (Lele, 1981). This implies therefore that the levy was to be used for paying wages the civil servants in the local government, repairing and running of the local government vehicles on top of many other administrative costs in the local government authorities.

The second school of thought was that of the levy payers. The school was based on the idea that, "When poll tax was abolished the citizens were very pleased. Now that another tax of the same nature has been introduced the citizens think it will bring development very quickly..."(ALAT Sept.1990 Vol.1 pp.9)

For them the levy was supposed to be used to bring development in their respective localities. They were expecting services such as, infrastructure, education health, information and even credit facilities information. Short of this the school argues that there must be a misappropriation of their levy some where in the local government system. This had been supported once by then the Prime Minister and the First Vice President, Hon J.Malecela that: Centralization of the funds under the local governments has encouraged diversion of money meant for specific sectors causing irregular payment of salaries of teachers and medical staff. (Daily News 25/6/1991). It has been observed that, the collection of the levy has not so far shown any relation to the amounts spent locally on development and frustration is caused among members of the public and specifically the tax payers when they discover such a relation. (Could and Mahwood 1985) Bukurura in his article "Public Participation and Financing Local Government Development in Tanzania" adds on to this argument arguing that,

The government therefore substituted development for civilization to complete circles as revealed by budget deficits and IMF conditionalities. The levy had then been introduced as a price for development in the difficult times of IMF Budget deficit". (Bukurura,1991)

On the other hand it has been observed that, although the local governments have been re established and power of regional administration re emphasized, the regional authorities continue to operate as if nothing has changed (Minja, Kiwango 1986)

It has been argued that, women in Tanzania are not paying the levy and that they should not pay the levy at all. This argument has raised much discussion on the role of women in this levy. Such arguments have mainly emanated from the stereotypes arguments that women do not work. It has been observed that, although a woman can do alot of work at the household level, such work is not valued because it cannot be traded on the market (Folbre 1993). So far there isn't any economic theory which provides a better explanation of women as a labor force, Folbre continues to stress on the issue of under valued women's labor.

The implication here can be interpreted in different ways. First it can be interpreted that it is only men who are working to produce what ever is used for paying the levy and that the women do not contribute in any way towards what is produced for paying the levy at the household level.

Second interpretation can be based on the old stereo type concept that women's occupation is "house wifering", the concept which takes for granted the role of the same wife in agriculture and many other market and non market value roles this woman performs as a normal peasant house wife.

Survey done on the labor force in the third world have always regarded labor force in terms of male population. This has been denied in studies such as those of Folbre who argued that,

" The exclusion of women's work from national accounts is not an accidental oversight as commonly believed.' (Folbre, 1991:106)

The author has documented the origins of the unproductive housewife concept in economic theory. In the documentation the gender politics behind the development of economic theories that reduced non marketed home production to leisure has been uncovered.

In analyzing the inter relationship between the state and the agrarian society ,Raikes makes a reference to Tanzania and states the existence of an antagonistic relationship between the state and the peasantry. (Raikes, 1983) For the rural women, such relationships are further reinforced by systems of patriarchal domination, which deny or limit their access to economic resources and political participation, on the other hand, impose sexual divisions of labor that allocate to them the most onerous, labor intensive, poorly rewarded tasks inside and outside the house, as well as the

longest hours of work. Thus when development programs have a negative impact, they are felt more acutely by women.

Hyden in discussing about state peasant relationships in Tanzania argues that, the peasant has always remained uncaptured by the state and the market forces. (Hyden 1980). Coulson discusses further this antagonism saying that, when the state talks about rural development financing, what it actually means is modernization.

Coulson argues that, such an ideology contains innovations which cater only for the richer peasants (Coulson 1987), and hence the poor peasants are expected to benefit through a trickle down effect of development. Havnevik in discussing the peasant state relationship in Tanzania observed that, the major investments in this sector have been undertaken on state farms and not to the benefit of the majority of the rural population who produce about 80% of agricultural surplus (Havnevik 1988).

Resources channelled to agriculture through development budget have mainly been directed to non peasant activities. On the side of the state it continues to appropriate agriculture surplus from the peasants in terms of exports from the agricultural sector to other domestic sectors or abroad, as well as agricultural taxes and other government taxes paid in kind or on physical agricultural products. This has led to a rapid deterioration of quality of the social infrastructure in the rural areas. It has in turn led to decline of the producing capacity of the rural peasants.

The above literature review has explored the question of taxation, development concept, the issue of rural poor in particular and rural women in specific and why they should get special attention when it comes to the delivery of social services using revenue accrued from development levy. The relationship between the state and the rural areas has also been touched as well as women's contribution to the national income.

CHAPTER TWO
RESEARCH METHODOLOGY

The Sample

Purpose sampling method was used, the criteria was set basing on what was expected from the sample. The expectations were assumed to accomplish the desired results as per research objectives. Lack of preliminary knowledge of the Dodoma geographical setting made it necessary for the researchers to start the study with a pilot work. In the pilot work, an insight into the two districts of study was obtained: The districts organizational structures were more closely studied as illustrated on table 3.1 below. Two districts had previously been earmarked, after the pilot study the researchers chose to remain in with the same districts as planned earlier.

The pilot survey also enabled the researchers to have an insight into the study area in terms of the number of wards in each district, household composition and the general views of the local district councils on the development levy and its utilization.

**Table 2.1 Dodoma Administration Setting
(Wards and Households)**

DISTRICTS	WARDS	HOUSEHOLDS
Dodoma Rural	39	74,828
Dodoma Urban	24	244,684
Kondoa	32	67,797
Mpwapwa	26	58,480

Source: 1988 Population Census

Through purpose sampling Dodoma Rural and Mpwapwa districts were finally picked as the areas of our survey. This was because first they are all rural districts and second because they equally have the sample required, that is rural women and men who are levy payers. The economic situation in these districts was also taken into consideration and the sample was found representative because main agricultural crops were maize, millet and ground nuts.

Cattle keeping seems to be dominant in most areas in Dodoma. Vine grapes are grown where there is an influence from outside and a possibility of irrigation. From Dodoma Rural two wards were selected, these were Buigiri and Handali wards. From Mpwapwa district, Pandambili and Mima wards were selected.

Table 2.2 Population of the sampled Districts

DISTRICT	WARD	POPULATION	MALE	FEMALE	HOUSE HOLDS
Dodoma Rural	Buigiri	11,370	5,262	6,108	2,481
	Handali	7,730	3,319	4,011	5,541
Mpwapwa	Pandambili	22,565	10,777	11,788	3,563
	Mima	11,270	5,353	5,918	2,046

Source: Tanzania 1988 Census

On the number of population eligible for the payment of the tax, all adult men who do not have any physical disability are supposed to pay the levy. All women with wage employment in the rural areas are also eligible for paying the levy. These included the primary school teachers, nurses in the health workers plus community workers in the area.

Choice of Research Methods

In order to get the response of the tax payers right, it has been suggested that, tax payers could be studied over a period of time through a web of decisions in a tax year. Throughout this period a close understanding of their thoughts could be obtained on how they think about benefits they get from the tax. This method is according to Carroll called "Process tracing methods" (Carroll and Johnson 1990).

In a research of this kind, the tendency of relying on the payers behavior was not possible because of the limitations confronting a researcher as it shall be discussed in the questionnaire choice below. For economists it would have been even easier since they could attribute the tax payers behaviors to rational calculations.

On the other hand surveys give researchers a chance of listening to tax payers opinions and sharing with them explanations so that they understand what is required of them, particularly when one considers the level of education of ones sample. (Nisbert and Wilson 1977).

The Questionnaire

The questionnaire was designed not only to explore the hypotheses outlined, but also to inquire into the objectives of the study and hence the two could bring the researchers into a situation of drawing some conclusions on the research problem and putting an additional knowledge on the topic of the study.

The questionnaire was not quantitatively structured because the advantages of less structured questionnaire are particularly great especially when the study is of this nature where by the respondents are people who lack power and whose point of view have been over ridden by a more dominant individuals or groups. In the case of this study this group been the rural women. For this reason the study favored the approach of using less structured questionnaire in order to understand the experiences of these women.

How ever, any approach is likely to suffer in one way or another. It was discovered that, one negative aspect of using a less structured questionnaire is that, the data collected may be too much and may need codification at a later stage of the research most probably before the analysis.

The questionnaire was the dominant instrument inquiry in the whole study. The questionnaire was using interview method because of the nature of the respondents who are were the rural population. The method of administering the questionnaire through interview is very tedious and can some times be misleading because one has to interpret what the respondent has said rather than the respondent putting it directly on the questionnaire, In the process the possibility of the change of the meaning of the content is great. Such a method is also time consuming. On the other hand an in depth data can be obtained through this method as compared to questionnaires which are directly answered by the respondents.

The Interview

Three practical issues can be raised in as far as this instrument is concerned. First there is the question of openness, then the absenteeism or presence of the respondents to answer the questions especially in the rural areas and finally the interpretation of the data.

Starting with the question of openness there was tendency of the female respondents fearing to respond openly especially in the presence of any male in the room. In most cases the village chairman was insisting that, he should be around. It could be noted that in cases when he was either called to attend other administrative issues, or in the afternoons when he will go to the beer club then the women would respond more freely.

On the question of control over cash flow and ownership, more than 75% of the respondents both women and men seemed not to know exactly their spouses earnings. In some cases there was a purposeful under estimation. All the same money in most parts of Tanzania is considered as too a private topic for discussion with a stranger, any interview there in on money issues cannot expect 100% openness.

Time constraint on the side of the female respondents was another reason which made the researchers to choose the method. One could read from the faces of the rural women that they did not want to answer many questions. So with this method one could make the questions short but with a risk of not getting all the desired information.

Data interpretation was another constraint experienced from the use of interview method since some of the questions to men and women were some how identical. Taking for example the question on how does your wife/husband contribute towards the payment of your development, then it is very easy to get answers that are in a form of "her answers" and "his answers". This is subject to various interpretations. One can interpret that may be the wife or the husband had both the same knowledge of the answer prior to the interview, or they could have discussed it earlier with those who had been interviewed on the previous day. Or they might have a deliberate aim of deceiving the interviewer.

Units of Inquiry

In total the study has five units of enquiry, these included:

- (a) Local District Authorities at District level. (Planning, Personnel and Budgeting)
- (b) Village Leadership at all levels.
- (c) Rural Women
- (d) Rural Men
- (e) Extension Section. The extension service includes all the extension officers who are attached to the districts from the parent ministries. Their roles are to work at close quarters with the rural population in solving their problems in; education, health, Agriculture, Community Development and infrastructure.

The Research Models

Spontaneous Process Model, Versus Responsive Process Model and Money and Marriage Model.

The study has been guided by development models which are opposed to each other. Spontaneous process model with responsive process models plus one independent model which is called marriage and money model. The Spontaneous Process Model is some times referred to as the State dominated Post Colonial Model of Development of the colonial states in Africa. The model advocates that, the poor will spontaneously benefit from economic growth planned and intended for the rich sections of the population as a result of trickle down effect. It was pre supposed that the one way to achieve this was to allocate a "well fare benefit" to the poor. But as usual, it was either the non poor or the government which could pay for such a welfare benefit. Measures to implement such ideas through budgetary regulations in order to redistribute resources to the less productive groups like the rural poor have been suggested by different development activists and economists. (Throbecke E. and Berrian D. 1992)

The model further pre supposes that, once the process of development is initiated, it will spread like a "bush fire" or like any other natural disaster. Bell in referring to this model prefers to call it an "epidemiological process" (R.M.Bell 1983)

Throughout the past three decades in Tanzania, development efforts have been based on this model instead of the responsive process model. In 1973 for example, The World Bank announced its new strategy aiming at assisting 40% the poorest population in the Third World. To reach these target groups the bank designed what is currently referred to as integrated rural development programs (Shio, L. Smukkesstad, O. 1994). The bank and other international donors had supported this model to a great extent. Loans and aid continued to flow to Tanzania on softer terms through the state channels to promote economic growth assuming that the growth will trickle down to the rural population like bush fire to borrow from Bell's terminology. However poverty intensified and external debt continued to build up.

Responsive Process Model on the other hand advocates that, there is a need of intervention in development process to facilitate it. Certain factors have to be manipulated not only to identify factors of development, but also to ascertain their exact roles in the process of changes using a time pattern. The roles of individuals or the target groups are very crucial (Dusseldorp 1981).

Questions such as how does an individual adopt to certain changes in respect to his or her exposure have to be posed within the process circle. This model is sometimes also referred to as Political transformation model which is supposed to offer consummatory participation (Temba, E. 1993).

What are the expectations from this model when contrasted with the spontaneous process model discussed above? The community must adopt in such a way that, the number of those who adopts must be equal to the number of those who do not adopt. Factors to be used in implementing this model are for example factors such as; labor availability, inputs, extension service, credit availability, infrastructure, risk, organization and land tenure. Studies done on development trends in the poor countries show that, no significant changes will be will take place in the third world states development if the models on which structural adjustment programs are not completely over hauled (Gibbon, 1992.)

In Money and Marriage Model, the variable which advocates the contribution of women to the household incomes and the management of the same incomes has been adopted. This part of the model is relevant because it explains about the social economic variable which explains the way money is earned and spent in marriage. (Becker 1981, Cooper 1990) This variable uses factors such as; household incomes, employment patterns, wives contribution to income and the role of social class qualification when it comes to issues related to incomes and women's contributions to the household expenditure. This shows that, women contribute to the household incomes and makes decisions on how it is spent.

CHAPTER THREE

DISCUSSION OF THE MAJOR FINDINGS

Perception of the concept of development by the rural women

The first hypothesis of the research advanced that, most of the tax payers, tax assessors and even those who initiated the idea of imposing the levy do not know the meaning and essence of development and that it is due lack of such knowledge on all parties which has subjected the levy into so much criticism.

More than 50% of the interviewees defined development as a change. This change they stated must be a change from a former situation which was not so good to a better situation. 53.4% of the respondents mentioned a change in life style as an example. When they were asked to elaborate more on this change in life styles, the following were given as illustrations; access to capital to be used in starting income generating activities and wealth. Wealth was mentioned several times within this group, Most of the 53.4% mentioned earlier considered wealth as a means towards change. To some extent, their concept of change is not far from Seers's concept of development where development is almost a synonym for improvement. The change according to the respondents must come as a result of hard work.

Second to the aspect of change in defining development the respondents were concerned with improvement of their life styles after getting the necessary social services. Improvement scored second as a synonym for development. 22.3% of the female respondents defined development as improvement of social services; availability of clean water, electricity, schools, roads, and hospitals. Unlike the first change group which knew. The following were also viewed as being the meaning of development. Building of community development centers, Construction of better roads to be used during harvests, youth's employment, good education like the educated fellows, a modern farm and animal drugs.

Taking the same question to Women a total of 90 women were interviewed using the same question on a different questionnaire. A different questionnaire was used in this case because in the research design two different questionnaires were designed for men and women. There were some questions which were similar on both questionnaires.

Table 3.2. Women's Views on Development.

RESPONDENTS DEFINITIONS (WOMEN)	RESPONDENTS	%
Improvement of social services; clean water, electricity, roads, schools and hospitals.	20	5
Change of life style from a former one to a more improved one or a change for the better.	48	53
Progress, Civilization, right to have more resources like wealth and access to capital.	4	5
Contribution to the party (CCM) The ruling party by then.	14	16
Knowing what is going on (awareness).	2	2
Better prices for my crops.	2	2

The following were also viewed by the rural Women as being the meaning of the concept of Development: Self cleanliness, taking care of children and husbands working together against common enemy and solving nutritional problems.

Opinion of the tax payers on the utilization of the levy.

Before discussing the opinion of the levy payers on the utilization of the levy it is worth looking at the amount of development levy as a percentage of all other taxes. Appendix 2 has been used as an illustration. This appendix has been prepared from the two districts of the study. Collum E represents the estimation of development levy to the total amount of the other taxes while collum F is showing the actual amount of the levy as a percentage of the other taxes. Development Levy therefore contributes 32% of the district council's total estimated incomes. In actual terms the levy contributes 26% of the collected sums in the average.

Theoretically it has been argued that, people are motivated to pay tax if they know how the revenue accrued from the tax is utilized and they have confidence in that government. In analyzing this question, the theoretical aspect of why people pay taxes has been consulted because of the argument that taxes are the most obvious duties which people are not interested in. And that for those who pay taxes, they either fear the law or they still have some trust in their governments.

More than 90% of our sample fell in the last category. This was mainly because of the connotation which the name of the tax bears, that is development levy. It was found out that, people's expectations are based on getting services such as, education, health, and infrastructure.

The issue of seeking for the opinion of the tax payers was derived from the hypothesis that, there is no relationship between the tax payers and the way the tax is utilized, and hence the tax collected bears no impact on the changing of the ways of living of the tax payers and in particular the rural women.

Since rural women are part of the tax payers as presented in the research problem, this question was administered to both women and men. In total there fore the respondents to this question were 130, 40 men and 90 women. In order to get a reconciled data, the two questions were analyzed together. First on how the respondents felt about the utilization of the levy and second on what economic activities they could do to increase their incomes so that they could pay the levy more effectively for the development of their respective areas.

Respondents were citing the literacy classes they used to attend in 1970s and early 1980s as what they expected their taxes to be utilized for. The programme was aimed at reducing levels of illiteracy in the country.

Table 3.3 Opinions of the Levy Payers on the Levy.

OPINIONS OF LEVY PAYERS	MEN	WOMEN	%
I do not know how the levy is utilized	31	88	91
I will pay more if the levy is properly utilized	40	90	100%
Those with no significant income to be exempted	15	32	36%
Proper utilization of the levy means paying for the social services	35	87	70%
I am paying just because it is an order from the Government.	2	NIL	1.5%

From table 3.2 above, it was observed that, most of the respondents indicated that they did not know how their levy was being used since their expectations have been frustrated and hence their failure to benefit from the levy. This group amounted to 91% percent of all the respondents.

When the levy was introduced they were told by the local government authorities that it would be used for the development of their areas.

When asked what they understood by the development of their respective areas, 70% indicated that, they meant school maintenance or helping the local efforts to build new schools where there were no schools, taking care of primary health services, maintenance of the rural roads and other community social services like the provision of clean water and sanitation services.

All the respondents agreed that if the levy was going to be utilized to achieve their expectations, then they would be prepared to work harder so as to get more money for paying the levy. 84% had gone to an extent of even suggesting that, the amount of the levy to be paid could be increased. They however suggested that, those without significant income could be exempted from paying arguing that, after all so many people will be paying because given the incentive of getting the services required.

The efforts of producing more in terms of cash crops and subsistence crops was mentioned as a one of the strategies to be used to increase incomes so that they could pay more levy. It was interesting to note that expansion of agriculture activities ranked highest with 87%. The respondents were arguing that, if they get more access to better farming methods from the extension service they can produce more. In the interviews some of the respondents had for example cited the Literacy Program of the years 1970s and early 1980s. The program they said had managed to reduce the level of literacy down to 29% by 1979. From (District Education office Data 1974) the same data it was found out that, out of those who had gone through the program, 38% of the men and 31% of the women had reverted to illiteracy because there was no follow up. It was for instance found out that, 83% of the surveyed households do not have any access to newspapers, and that 63% of the household heads who are supposed to be the decision makers on what to produce and how it should be produced were at the time of the study illiterate. Illiteracy was more pronounced with in women population than in men.

Health problems was the second concern of the tax payers. Through a rough but a reliable survey in the two districts, there was a general observation that health support from the government to the rural areas has declined substantially. The rural population had no access to the medical services offered at the district hospital. Even the budget for medical services was dwindling as shown on appendix one. (Appendix I)

What can be observed from the appendix one Subvote 1539 is that, only TAS 810,646.50 was spent on health services in 1992, and 810,545 in 1993. It was estimated that in 1994 the costs of health services will be TAS 400,000 for the Dodoma Rural District.

The medical expenditure was at the same time approximately 1.5% of the total budget for Dodoma rural District. (Halmashauri ya Wilaya ya Dodoma Vijijini Muhtasari wa Makadirio ya Mapato 1994). In addition to these observations on health and education services other observation on made on recent studies done on health and education services in Tanzania also shows that, the rendering of these services is quite strongly biased against the rural population. (Collier, Radwan, and Wangwe 1990). The reason given for this were; first, the rural areas in the study area remote and the peasants have to walk long distances to reach the districts head quarters where the district hospital is located. Second almost 86% of the respondents said that there is no use of even going there because they have no money to pay for the treatment and the medicines.

On the health of the children, it was found out from the female respondents that, 84.4% of children under 5 years had the Mother and Child Health cards. This was an indication that their children were being vaccinated. The possession of the cards and vaccination is however not enough if the children are not healthy. From a quick observation in the village, more than half of the children were suffering from protein deficiency.

Men's view on the contribution of their spouses towards the paying of the levy.

This was based on the hypothesis that, the percentage of adult population paying the levy is yet to be established. During the study it was observed that, 80% percent of men who are eligible for paying the levy men admitted that their wives were contributing towards the payment of the levy. 80% of all the respondents said that their spouses were contributing towards the paying of the levy because they participate in all the farm work from which most of the household income is accrued. This is also used for paying the levy. Another 16% of the respondents argued that, their spouses were contributing dearly for the household income out of which the levy was paid through some petty trade and brewing of local beer.

Exchange of ideas was also pointed out by some 25% of the respondents as a contribution from women in the paying of the levy. Theoretically, it has been argued that women in the rural areas do not participate in decision making. This study has proved this other wise because it was found out that at least there are some men who appreciated the ideas from their wives.

This is the 25% of the sample of our study which admitted that their spouses were contributing ideas on how they should pay the levy. When asked in what ways these ideas were useful and contributing to the levy, the male respondents said that, sometimes one can find himself in a situation where they do not have a single coin when the levy collectors arrive.

" And mind you, the tax collectors do not send us any warning on when they want the money, they normally come any day they feel like coming."

One of the respondents had complained. So, in such situations the respondents explained that, their spouses were very fast in offering suggestions on where they can even borrow some money and how it should be repaid after the tax collectors had left. In this way, they argued the women are helping in giving advice

Table 3.4 below elaborates more on the spouses contribution to the paying of the development levy.

Table 3.4 Spouses contribution towards the paying of the levy.

Spouse's Contribution to the Paying of the levy	No. of Respondents (men)	%
We exchange ideas on how to earn more income for the household.	10	25
We do all the farm work together.	16	40
My spouse seeks casual employment and earns money.	1	3
She engages on petty trade and local beer brewing.	6	16
She takes care of the family	7	18
TOTAL	40	100

Source: Data collected from the field.

Together with these findings on the contribution of women towards the paying of the levy, it is worth also looking at other research findings done on the contribution of women to the household incomes by other researchers.

Because our sample is a low income sample, only the low income findings have been used. Such studies have found out that, in low income groups, women tend to be more responsible for management of the household incomes. The reason behind according to the study is that, when men in low income groups earn some income, the money is likely to be shared, while when the husband is the only earner, he is likely to give the wife part of it and retain the rest for his own use (Becker 1981, Brian 1990).

Such studies also observed that, in low income households, the wife is more likely to manage the money when the income is mean. Another study done in Australian families on the women's contribution to household income has proved that, most low income men were expected to be good managers if they were good providers. The pervasive idea was that men earned money but that is all they did. Financially they were not to be trusted any more.

What one can conclude from the research findings of this study and the above observations from the secondary data discussed above is that when incomes are low and money is short so that managing is a demanding chore rather than a source of power and pleasure, then women manage and control finances in low income groups. This being the case women are bound to look for other sources of income to supplement the low incomes and hence their contribution to supplement household incomes.

Statistically it has been established that, in the two districts surveyed, that is the Dodoma Rural and Mpwapa, a total of 39,701 of all the adult male population are tax payers. This it was found out is 75% of the adult men population. The implication of this figure is that if each man is paying between 1000-1200 TAS per year then for the two districts of study an amount of TAS 31,761,000 is collected each year. Out of the 39,701 men 82% are married and they have been living with their spouses for the past seven to ten years, and they have been paying the tax for at least seven out of the 10 years span of the levy has been executed.

The implication of this is that, the collected amounts have been contributed by both men and women as per analysis from men's view on the contribution of their spouses to the tax in 3.4 above.

On the other hand, it was observed that, women respondents were not aware that they were paying the tax through their husband's names. Taking the women in this study, it was found out that, those who appear in the tax registers as tax payers amounted only to 1,235 women. These women according to our findings are the women who fall in the category of rural elites as they have been characterized by this study (diagram 1.0).

In trying to further analyze the secondary data, it was found out that, a labor survey done in the Third World countries observed that, labor have always been regarded in terms of male contribution only. This study has been supported by authors like Folbre who argued that, the exclusion of women from the national accounts is not an accidental oversight as commonly believed (Folbre, 1991) Folbre has documented the origins of the unproductive house wife concept in economic theory. It was in this effort that, the author has uncovered the gender politics behind the development of economic theories that reduced non marketed home production to leisure.

Other Taxes paid by the Rural Poor

Apart from development levy, the study observed that, the rural population was also involved in the paying of several other taxes. Appendix 4 gives a full illustration of such taxes and amounts collected from the same. The taxes include:

- (i) Tax on cattle where by each head of cattle is charged 200 TAS
- (ii) Tax on crops chargeable during the sale of crops depending on where the crop is sold. Provided the crops are not sold on the black market.
- (iii) Education Levy charged on each pupil attending primary school
- (iv) Levy for service given to cattle keepers like animal drugs and veterinary advice.

After analyzing these charges it was found out that, at the end of the day, 89% of the rural population was paying these taxes. This is because in one way or another the economic activities carried out by the rural population are either concerned with agricultural work or animal husbandry. By all means each household has a child attending primary school hence the paying of the education levy. In total an amount of TAS 37,383,540. was collected in 1992 as presented in appendix 4. It should be noted that, this amount is only from data collected in rural Dodoma Rural only. It was estimated that, by October 1993, an amount of TAS 65,000,000 would be collected (Mapato na Makisio ya Halmashauri ya Wilaya ya Dodoma Rural).

The cattle levy alone constitutes 32.8% of the total amount of this category of taxes.

Other taxes shown on appendix 4 which have not been included in the calculations are:

- (i) Fish tax
- (ii) Tax on forest products like charcoal, honey, timber and other local building materials.
- (iii) Grape tax
- (iv) Taxes on agricultural crops purchased by middle men. Figures indicate that this tax did not fetch any revenue for the local councils for the whole period of 1992/1994.

In total an amount of TAS 1,359,237 was collected from these taxes in the same period.

Women as Beneficiaries of Development Levy

This was derived from the hypothesis that women are not benefiting from the levy.

It was found that, women in the study area do not according to the traditions of the area own any land. Although they do not own land, it was found out that, More than 90% of the farming activities in the study area are done by women. It was also found out from secondary data that, when poverty strikes, women and female children are more affected than the rest of the population. (Policy on WID 1992)

In order to find out how women were benefiting from the levy, women areas of priority in development were collected for analysis. The following were listed by the respondents as their priority areas of development.

- i) Poverty at the household level
- ii) Education for children
- iii) Infrastructure problems
- iv) Need for income generating activities
- v) Increase prices for their crops

The hypothesis that women are not benefiting from the levy was proved using the problems of development listed above. Poverty at the household level ranked first with 76% of the respondents listing poverty first. Poverty was associated with food and household assets availability.

Education problem ranked second in women's development priorities. The data collected from the situation in the primary schools in Mazae and Panda Mbili wards was used to discuss this priority from the women. (Table 3.5 refers)

Table 3.5 The situation in primary Schools

REQUIRED ITEMS	IDEAL	Maze Ward	Kisokwe Ward
Number of Primary schools	4	2	2
Number of Classrooms	21	10	7
Number of desks	315	27	89
Number of teachers	42	20	15
Number of pupils	945	282	436
Pupils attendance	100%	54%	59%

Source: Derived from data collected in the field.

Pupils attendance is supposed to be 100% at any given time, if it decreases then the percentage should not come below 75%. Looking at the table above, pupils attendance in the two selected wards is 54% and 59% respectively. Reasons given for pupils poor attendance were as follows: Most parent's standard of living is very low with their incomes below subsistence level. This forces their children to look for casual labor to supplement the parents incomes though not directly. We emphasise not directly because the parents may not be aware of it, the teachers also may not be aware of it and finally child labor is illegal in Tanzania. So the pupils do it secretly. They leave their houses in the morning saying they are going to school, on the way they just turn for any casual labor they lay hands on. In most cases they use the money to buy small items on the way like a piece of cassava or ground nuts. Second reason for poor attendance is children have to assist their parents. The boys assist in cattle grazing and the girls in taking care of their younger brothers or sisters. Girls it was observed are considered as a source of income. Sometimes the girls are forced to early marriages so that their parents can at least obtain some cattle (in terms of dowry price) as a source of income. Each ward is supposed, according to the standards of The Ministry of Education to have facilities as indicated on table 3.5 above. Through the data collected, facilities such as desks, number of classrooms were not adequate relative to the ideal.

CHAPTER FOUR

SUMMARY AND RECOMMENDATIONS

Summary of the Major findings

Summarizing from the research hypotheses of the study, the following were the basic areas of the study:

- 1) Rural poor view points on the concept of development.
- 2) Rural women's contribution to development levy
- 3) The whole problem of development levy, the amounts collected, its utilization and the awareness of the payers and how their tax is utilized.
- 4) The impact of the levy on the development of rural population and women in particular.

Through out the study it was found out that, rural population know what development means. They also have their expectations from development and these expectations were very clearly defined by the rural population. The respondents were able to list down their priority areas of development and most important to them was to subsist. Their expectations were based on change. They were of the view that development levy was meant to bring changes in the rural areas. This expectation was derived from the mobilization slogans they were getting from the tax collectors when they collect the tax.

Understanding of development from the tax payers views is interesting because many development theorists have attained their theories at the expense of human and cultural experiences of the individuals in the society. Knowledge for enhancement of societal development must try to accept and understand the human influences on the objects and areas under investigation.

However, this hypothesis tries to emphasize that, understanding of how the tax payers perceive development will enrich the efforts of those who administer the tax with optimism which may in turn open up new possibilities for a more objective understanding of the views and problems of the tax payers before imposing any tax.

The second hypothesis was that, most of the adult population in the area are tax payers and that majority of them are women. It was found out that, women in the study area are contributing to the payment of the levy despite the fact that it is the names of men which appear in the tax registers.

This was first found out using the opinions from the spouses of the rural women in the study. More than three quarters of these appreciated the fact that, their spouses were contributing to the paying of the tax.

The levy did not have much impact on the development of the rural population as its name suggests. In a period of a decade since its inception the lives of the payers remained the same and in some cases deteriorated.

The Local Government Act which established the levy and other taxes required that both men and women pay provided that they are of the age of eighteen and above. That being the case women are entitled to its benefits.

On the utilization of the levy it was found out that, the women needs can be tackled as development priority if the small amounts of their tax is properly utilized.

The amount collected could be used to tackle at least one of the problems discussed by the rural women. It was however found out that because of high costs of financing the administration of the local governments, costs which could be reduced, the revenue accrued from the tax is used for administrative purposes.

Women in the study are not getting adequate services in terms of health, education, infrastructure and clean water. This was depicted in the situation found in the villages surveyed.

Recommendations

The study draws part of its recommendations from the tax payers view points. It is recommended that the levy be utilized for the objectives set for at its inception as stipulated in the local government act of 1982. Failure to do so, the levy should be given another name in place of development levy. The new name must avoid anything connoting development. It is suggested that the tax be called "Local Government Administration Levy"

The new name must reflect new objectives and new objects when it comes to paying of the tax. This will clear the new tax of the complications and misunderstandings which development levy has been facing so far.

If the levy is to continue the views of tax payers and women in particular should be sought. The views on what changes should be made on the levy and for whose interest. The rest of the informal sector must be fully involved in paying this tax. What we mean here is that, there are so many people and organizations which are not contributing to taxation in the rural areas but are benefiting from the services rendered by the local governments.

It is recommended that, the central government in collaboration with the local government look for strategies of creating public awareness about tax collection and the ways revenue accrued from tax is utilized.

Ways of taxing the emerging private sector in the rural areas must be explored. The question of women contribution to the tax must be given more attention. The notion that women do not contribute to the paying of the levy because of the fact that their names do not appear on the tax registers of the Local Government should be abolished. It is suggested that, ways of enumerating women contribution to the levy in the rural areas must be introduced by the tax administrators in collaboration with economic planners.

Efforts spent by the parliament and other policy making bodies to debate on exempting women from taxation should be spent on discussing on how to encourage women to become more entrepreneurial and how to integrate their contribution to the levy.

Collection of development tax needs an efficient, controlled and incorrupt tax administrators. High morale and self respect on the side of the local government Counsellors and other officials concerned with administration of any revenue collected from the rural population is very vital if the taxes are to benefit the tax payers.

The above recommendations can only be implemented if the Counsellors are given financial autonomy by the Central Government. This will be an incentive for the Counsellors to plan and implement high profitable projects their councils and tax them at the same time for more revenue.

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QUESTIONNAIRE A

Development Levy Payee(s) Women

Marital Status

- (a) Single
- (b) Married
- (c) Divorced ()
- (d) Widowed

2. Nature of house hold

- (a) Male Headed
- (b) Female Headed ()

3. Education Attained

- (a) STD 1 - 4
- (b) STD 5 - 7
- (c) Adult Education ()
- (d) Secondary Education
- (e) Illiterate

4. Do you participate in deciding how to spend the income of your family

- (a) Never
- (b) Sometimes ()
- (c) Always

5. What do you understand by the concept Development:

6. Where do you get the money for paying the development levy from:

7. Should all the women pay development levy?

(a) Yes [] No []

(b) If yes give the reasons:

(c) If no give reasons:

8. Suppose you are exempted from paying development levy, what impact will it have:

(a) On you?

(b) On your family?

9. Is your husband contributing toward paying the Development levy?

QUESTIONNAIR "B"

Development Levy Payee(s) Men

1. Marital Status
 - (a) Single
 - (b) Married
 - (c) Divorced ()
 - (d) Widowed

2. Nature of house hold
 - (a) Male Headed
 - (b) Female Headed ()

3. Education Attained
 - (a) STD 1 - 4
 - (b) STD 5 - 7
 - (c) Adult Education ()
 - (d) Secondary Education
 - (e) Illiterate

4. Do you participate in deciding how to spend the income of your family
 - (a) Never
 - (b) Sometimes ()
 - (c) Always

5. Approximately which year did you start paying Development levy

6. (a) What do you understand by the concept Development

(b) Why are you paying development levy

7. Where do you get the money for paying development Levy from

- (i) _____
- (ii) _____
- (iii) _____

8. What are your responsibilities to your family as a man

9. What are your responsibilities to your nation Tanzania as a man

10. Is your wife contributing towards paying "your" development Levy?

Yes [] No []

11. If yes, in which areas she contributing? Put ✓ in the following:

- (i) Farm work
- (ii) Domestic work
- (iii) Education of children
- (iv) Advice
- (v) Others - Please mention

- (a) -----
- (b) -----
- (c) -----

If no, why do you think she is not contributing towards the payment of your levy?

13. What would you like your levy to be used for in priority form

(i)

(ii)

(iii)

(iv)

14. (a) Are you satisfied with how the revenue accrued from the levy is utilized? Yes

No.

(b) Give reasons for each.

If Yes

If No

15. What economic activities do you think you can do to increase your incomes so that you can pay the development levy more efficiently.

1

2

QUESTIONNAIRE C

District Management

1. Fill in the budget and actual collections of Development Levy since 1990 to date.

YEAR	collections		
	Budgeted/Expected	Actual	Variance
1990			
1991			
1992			
1993			
1994			

2. Prioritize (rank) the areas/services in which Development Levy collections are spent.

i. _____

ii. _____

iii. _____

iv. _____

v. _____

vi. _____

3. What was the expenditure allocation of Development Levy collections in the following areas for the period 1990/94.

		1990	1991	1992	1993	1994
i.	Education					
ii.	Health					
iii.	Social Service					
iv.	Transport					
v.	Salaries					

4. What problems do you encounter in spending the levy collections.

- i _____
- ii _____
- iii _____
- iv _____
- v _____
- vi _____

5. What problems do you encounter in collecting when you are collecting Development Levy.

- i _____
- ii _____
- iii _____
- iv _____
- v _____
- vi _____

HALMASHAURI YA DODOMA
MAKADIRIO YA MATUMIZI YA KAWAIDA KWA MWAKA 1994: (MAENEO YASİYOPATA PUZUKU)
500 - UTAWALA, FEDHA NA MIPANGO

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA MWAKA		MAKADIRIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OCTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
500 -1101	Mishahara	13,985,007.00	40,683,817.00	29,049,886.00	46,710,393.00	467,103,393.00
-1102	Usafiri na Uchukuzi	617,636.00	5,000,000.00	13,991,196.00	14,000,000.00	14,000,000.00
-1203	Usafiri Likizoni	176,666.00	1,000,000.00	578,795.00	1,500,000.00	1,500,000.00
-1302	Gharama za Ofisi	1,837,104.00	200,000.00	4,177,282.00	5,000,000.00	5,000,000.00
-1303	Posta na simu	323,423.00	500.00	285,795.00	500,000.00	500,000.00
-1304	Umeme	20,918.00	50,000.00	129,331.00	300,100.00	300,100.00
-1305	Maji	5,763.00	40,000.00	5,765.00	50,000.00	50,000.00
-1306	Mavazi Kazini	14,800.00	100,000.00		100,000.00	100,000.00
-1307	Gharama za Compyuta		200,000.00	47,175.00	100,000.00	400,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWNENDO WA MATUMIZI KWA MWAKA		MAKADIRIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OCTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-1316	Gharama za Benki	-	100,000.00	-	100,000.00	100,000.00
-1317	Madeni	1,943,161.00	2,000,000.00	168,960.00	2,000,000.00	2,000,000.00
-1402	Mafuta na Matengenezo	9,371,625.00	7,000,000.00	11,358,870.00	12,000,000.00	13,000,000.00
-1502	Sikukuu za Kitaifa	-	3,000,000.00	1,400.00	100,000.00	200,000.00
-1503	Uchapishaji/ Utangazaji	410,200.00	1,000,000.00	2,503,824.00	3,000,000.00	3,000,000.00
-1507	Fidia kwa Watumishi	-	100,000.00	-	100,000.00	100,000.00
-1512	Gharama za Mazishi	7,000.00	200,000.00	-	100,000.00	100,000.00
-1517	Mikutano ya Kamati	598,122.00	700,000.00	681,480.00	800,000.00	800,000.00
-1518	ALAT	211,475.00	300,000.00	100,000.00	300,000.00	300,000.00
-1532	Refund of Revenue	204,040.00	300,000.00	-	300,000.00	300,000.00
-1533	Ufungaji wa Vitabu	7,000.00	500,000.00	123,000.00	500,000.00	500,000.00
-1539	Matibabu	810,646.00	400,000.00	850,545.00	400,000.00	400,000.00
-1546	Posho Mabaraza ya Kata	435,000.00	1,800,000.00	82,300.00	1,000,000.00	1,000,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA MWAKA		MAKADIRIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OCTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-1553	Makisio	1,136,800.00	500,000.00	461,300.00	600,000.00	600,000.00
-1554	Posho za Madiwani	44,854,999.00	5,000,000.00	3,251,885.00	5,000,000.00	8,300,000.00
-1555	Posho ya Mwenye Kiti	-	-	-	200,000.00	200,000.00
-1556	Mkaguzi wa ndani wa hesabu	-	30,000.00	-	30,000.00	30,000.00
-1557	Ushauri wa Kisheria	599,315.00	50,000.00	-	100,000.00	100,000.00
-1558	Matumizi yasiyotegemewa	28,509.00	100,000.00	322,638.00	300,000.00	300,000.00
-1559	Msamaha wa kodi	19,260.00	500,000.00	-	500,000.00	500,000.00
-1702	Ununuzi wa magari	-	6,000,000.00	-	10,000,000.00	10,000,000.00
-1703	Fenicha na vifaa	-	100,000.00	-	100,000.00	100,000.00
-1714	Min. Comp. Res. Fund	-	500,000.00	50,000.00	500,000.00	500,000.00
-1905	Kodi ya nyumba	****	400,000.00	644,577.00	500,000.00	500,000.00
-2004	Makaribisho (takrima)	609,380.00	300,000.00	378,238.00	500,000.00	500,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA MWAKA		MAKADIRIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OCTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-2104	Semina na Mafunzo	238,339.00	100,000.00	775,336.00	700,000.00	700,000.00
-2110	Outfit Allowance	-	100,000.00	-	100,000.00	100,000.00
-2202	Upotevu wa fedha	-	100.00	-	100*	100*
-2603	Bima	1,107,687.00	1,200,000.00	351,898.00	500,000.00	700,000.00
-2622	Ulinzi wa Mgambo	1,00.00	200,000.00	-	100,000.00	100,000.00
-2735	Kuimarisha Mnada	7,500.00	50,000.00	-	100,000.00	100,000.00
-5310	Vifaa na Madawa ya cheo	-	50,000.00	-	50,000.00	50,000.00
-5314	Usafi wa Mazingira	23,840.00	50,000.00	-	100,000.00	100,000.00
-5667	Razuku	300,000.00	4,000,000.00	-	4,000,000.00	4,000,000.00
-5658	Barabara	294,500.00	100,000.00	81,000.00	2,000,000.00	2,000,000.00
-5659	UPE	-	-	-	8,000,000.00	8,000,000.00
-5660	Education Levy	-	-	-	7,000,000.00	7,000,000.00
-5661	Education Trust Fund	-	-	-	7,000,000.00	7,000,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA		MAKISIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA 1993 MAHITAJI OKTOBA		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-2712	Huduma ya mifugo	127,126.00	0.00	0.00	30,000,000.00	31,788,000.00
-5109	Madawa	28,281.00	0.00	0.00	1,200,000.00	0.00
	502-JUMLA YA MATUMIZI	155,408.00	0.00	0.00	50,000.00	840,000.00
505	BIASHARA	0.00	0.00	0.00	0.00	0.00
-1102	Mishabara	248,332.00	510,579.00	926,332.00	1,200,000.00	0.00
-1202	Usafiri na Uchuzi	45,820.00	50,000.00	34,320.00	50,000.00	840,000.00
-1203	Usafiri Likizo	0.00	50,000.00	0.00	0.00	250,000.00
-1302	Gharama Likizoni	115,150.00	100,000.00	0.00	0.00	350,000.00
-1402	Mafuta na Matengenezo	0.00	0.00	0.00	0.00	200,000.00
-1503	Uchapishaji na Utangazaji	0.00	0.00	0.00	0.00	100,000.00
-2104		0.00	50,000.00	0.00	0.00	0.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA MWAKA		MAKADIRIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OCTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-5662	Afya	-	-	-	1,000,000.00	1,000,000.00
-5663	Maji	58,000.00	-	-	1,000,000.00	1,000,000.00
	500 JUMLA YA MATUMIZI	49,263,625.00	83,703,367.00	70,404,042.00	140,340,595.00	144,840,593.00
501	KILIMO	-	-	-	-	-
501 -2713	Uzuiaji wa Wanyama waharibifu	-	100,000.00	-	100,000.00	100,000.00
-2717	Ununuzi wa Mbegu za Kilimo	50,000.00	200,000.00	-	200,000.00	200,000.00
	501 JUMLA YA MATUMIZI	50,000.00	300,000.00	-	300,000.00	300,000.00
	-	-	-	-	15,000,000.00	15,894,000.00
502	MIFUGO	-	-	-	15,000,000.00	15,894,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA		MAKISIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA 1993 MAHITAJI OKTOBA		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-2210	Outfit Allowance					350,000.00
-3502	Semina					320,000.00
-5620	Misaada ya utamaduni	4,200.00		61,920.00	100,000.00	8,000,000.00
-5656	Michezo/Michezo jadi	96,620.00	50,000.00			1,020,000.00
	509-JUMLA YA MATUMIZI	940,472.00	2,136,080.00	1,378,676.00	1,650,000.00	6,190,904.00
515	UJENZI-MAJENGO					
-1101	Mishahara	3,445,325.00	5,838,349.00	3,646,772.00	4,000,000.00	26,650,697.00
-1202	Usafiri na Uchukuzi	140,754.00	200,000.00	221,696.00	300,000.00	300,000.00
-1203	Usafiri Likizoni	32,160.00	100,000.00	83,620.00	150,000.00	
-1302	Gharama za Ofisi	1,560.00	50,000.00			150,000.00
-1303	Posta na Simu	47,691.00	50,000.00	202,288.00	200,000.00	100,000.00
-1304	Gharama za umeme	214,510.00	300,000.00	23,010.00	100,000.00	300,000.00

KASMA	MAELEZO YA KASMA	MATUMIZI HALISI 1992	MWENENDO WA MATUMIZI KWA		MAKISIO YENYE KUKIDHI MAHITAJI 1993	MAKISIO 1994
			MAKISIO 1993	MATUMIZI NA MAHITAJI OKTOBA 1993		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
516	Maji			0.00	0.00	300,000.00
-1101	Mavazi ya kazi			0.00	0.00	20,000.00
-1202	Mafuta na matengenezo	402.00		0.00	0.00	100,000.00
-1203	Matibabu	0.00		0.00	0.00	300,000.00
1302	Majengo na Mazingira	82,212.00	100,000.00	0.00	0.00	100,000.00
-1303	Samani ya vyombo vya nyumbani	0.00	100,000.00	89,814.00	100,000.00	100,000.00
-1304	Matengenezo madogo madogo	22,587.00	150,000.00	26,650.00	50,000.00	100,000.00
-1306	Kuimarisha karakana	0.00	0.00	96,650.00	100,000.00	100,000.00
-1402	Samani ya vifaa vya ofisini	0.00	0.00	0.00	0.00	200,000.00
-1404	semina na nafunzo	0.00	100,000.00	0.00	0.00	700,000.00

APPENDIX 2

PERCENTAGE OF DEVELOPMENT LEVY IN
TOTAL INCOME OF ALL TAXES

	ESTIMATIONS		ACTUALS		DEVELOPMENT LEVY	
	Dev. Levy	Total Inc.	Dev. Levy	Total Inc.	Estim.	Actual
1989	20,000,000	52,480,000	11,992,100	33,913,552	38%	35%
1990	33,000,000	70,500,000	16,736,300	28,976,880	47%	41%
1991	48,000,000	87,875,000	14,665,600	46,174,885	57%	25%
1992	16,615,200	109,196,000	6,564,300	38,164,102	15%	17%
1993	28,000,000	126,410,000	9,407,200	83,016,935	22%	11%
1994	28,000,000	220,934,400	-	-	13%	-
	a	b	c	d	$a/b \times 100$ e	$c/d \times 100$ f

**Budgeted and actual Revenue from Development Levy
Mpwapwa District**

Year	Budgeted amount	Actual Collections	Variance
1990	22,500,000	15,416,500	7,083,500
1991	24,000,000	11,790,300	12,209,700
1992	10,869,750	4,880,250	4,880,250
1993	22,800,000	15,350,400	7,449,600
1994	17,733,333	9,507,600	8,225,733

Source: Mpwapwa District Council Mapato na Makadirio ya Matumizi ya 1992/1993

MAELEZO YA KASIMA	MAPATO HALISI 1992	MWINENDO WA UKUSANYAJI MAPATO 1993		MAPATO YANAYOWEZEKANA KUKUSANYWA (POTENTIAL 1993)	MAKISIO 1994
		Makisio 1993	MAPATO HALISI HADHOCI 1993		
<u>KODI MBALIMBALI</u>					
Kodi ya maendeleo	6,564,300.00	28,000,000.00	9,407,200.00	15,000,000.00	28,000,000.00
Kodi ya mifugo	27,994,415.00	55,398,000.00	27,241,918.00	29,000,000.00	74,172,000.00
Malazo kodi ya maendeleo	605,675.00	10,000,000.00	7,052,415.00	8,000,000.00	10,000,000.00
Malazo kodi ya mifugo	2,219,150.00	1,000,000.00	2,638,607.00	3,000,000.00	10,000,000.00
Huduma za Mifugo	0.00	0.00	9,677,903.00	10,000,000.00	31,788,000.00
Jumla	37,383,540.00	94,398,000.00	56,018,043.00	65,000,000.00	153,960,000.00
<u>USHURU MBALIMBALI</u>					
Ushuru wa mazao	1,630.00	2,600,100.00	0.00	0.00	700,000.00
Ushuru wa wanyama	89,600.00	80,000.00	27,050.00	30,000.00	210,000.00
Ushuru wa viwanda	0.00	0.00	0.00	0.00	1,200,000.00
ushuru wa samaki	842,265.00	2,100,000.00	774,138.00	800,000.00	1,500,000.00
Ushuru wa mazao ya Misitii	838,940.00	1,000,000.00	460,292.00	500,000.00	1,700,000.00
Ushuru wa magobori	72,000.00	125,000.00	26,000.00	30,000.00	100,000.00
Ushuru wa uvuvi	71,960.00	555,000.00	124,800.00	130,000.00	380,000.00
Ushuru wa zabibu	500.00	0.00	0.00	0.00	0.00
Ushuru wa mazao yanayonunuliwa na watu Binafsi	0.00	0.00	0.00	0.00	0.00
JUMLA	1,916,966.00	6,460,100.00	1,412,280.00	1,490,000.00	5,790,000.00