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Highlights

Recapping the Meru Land

Some Reasons for Differences

Discovering Thoughts, Inventing Future

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Electricity and The Economy

By Bui Trinh, Bui Vu & Pham Le Hoa
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Abstract - Producing and consuming electricity are strongly related to macro –economic such as growth, employment and price. However, this relationship in many circumstances, places, times are not in a direction. The relationship of processing electricity and the economy depends on the structure between production and consumption, the cost of structure of sectors in the economy, the use of electricity by the producer, the consumer and internal structure of electricity industry of each country in each time.

Keywords : *analysis, electricity, input-output, growth.*

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Electricity and The Economy

Bui Trinh [α], Bui Vu [σ] & Pham Le Hoa [ρ]

Abstract - Producing and consuming electricity are strongly related to macro–economic such as growth, employment and price. However, this relationship in many circumstances, places, times are not in a direction. The relationship of processing electricity and the economy depends on the structure between production and consumption, the cost of structure of sectors in the economy, the use of electricity by the producer, the consumer and internal structure of electricity industry of each country in each time.

Keywords : analysis, electricity, input-output, growth.

I. Introduction

Producing and consuming electricity are strongly related to macro – economic such as growth, employment and price. However, this relationship in many circumstances, places, times are not in a direction. The relationship of processing electricity and the economy depend on the structure between production and consumption, the cost of structure of sectors in the economy, the use of electricity by the producer, the consumer and internal structure of electricity industry of each country in each time. The process of forming the purchase price of electricity is the same with the price operation of other physical products from production, transport (transmission), to distribution (trade). In Vietnam today, the main power sources is thermal power and hydro power. Renewable energy sources are currently being tested on a few projects. In planning future of energy supply, renewable energy source is considered to develop, create a new supply source and it will be advanced. In other hand, Vietnam is planning to build the nuclear power factory to meet the requirement of electricity in the future. According to decision of the Prime Minister of 26/2006QD – TTg about the route of removing monopoly in electricity industry consist of 3 periods:

- Period from 2005 – 2014 : Competition of producing electricity is allowed, this will replace monopoly.
- Period from 2015 – 2022 : Competition of trading electricity is allowed.
- After 2022 : Competition of retail sell is allowed, electricity industry according to the market mechanism.

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Recently, (December, 2012), The International Atomic Energy Agency (IAEA) invited 11 leading experts of economic models with researcher of IAEA to study and research for an IAEA standard model, to evaluate the impact of electricity and especially the impact of Atomic power project to the economy. Many models were presented then 2 models were presented for final decision are Input – Output analysis model and CGE model. I/O model was chosen to be an IAEA standard model that aims to recommend countries which has an Atomic energy's factory.

II. Methodology

The input – output table of Leontief (1941) aim to describe the economic' structure of a country[(1)] in form:

$$X = (I-A^d)^{-1}.Y^d \quad (1)$$

Which X is a vector of production value, I is a unit matrix, A^d is a matrix of domestic coefficient of technique and Y is a final use matrix, matrix $(I-A)^{-1}$ is called Leontief's inverse matrix. From (1) can be growth to:

$$GVA = v.(I-A^d)^{-1}.Y^d \quad (2)$$

In which: GVA is total income from production, v is a coefficient of income.

Electricity affects the economy, for both production and final use. When electricity price changes, it will lead to changes in product prices. This mean the cost of production will change:

$$P^m = (I-A^{d'})^{-1}.(GVA)' \quad (3)$$

$A^{d'}$ and (GVA)' is the displacement of the matrix Ad and GVA. Matrix (I-A ') -1 is called Ghosh matrix (1958).

When prices increase in the economy, the pushing cost of the economy increase during the next production period and the direct coefficient matrix will be changed and determined as:

$A^m = p^m \hat{} .A$ ($p^m \hat{}$ is a diagonal matrix with elements on the diagonal are elements of vector P^m)

And then coefficient matrix of income changes from v➔ v^m

And Y = Y(C,I,E)

And:

C=c.T (T is total income and c is consumption coefficient)

I=ϭ.S (S is saving)

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E = E(A*,σ), with A* and σ is variables of foreign market and rate.

On the other hand, to evaluate other sectors in the economy can be spread by electricity. Matrix A^d can be divided to 4 sub-matrix, we have A^{cc} is the matrix of direct cost of sectors in the economy except industry of electricity, and A^{kk} is activities about electricity (such as hydropower, thermal power, atomic power and other power), the relation is implemented:

$$A = \left\langle \frac{A_{cc}}{A_{kc}} \middle| \frac{A_{ck}}{A_{kk}} \right\rangle \qquad \left\langle \begin{matrix} Xc \\ Xk \end{matrix} \right\rangle = B.\left\langle \begin{matrix} Yc \\ Yk \end{matrix} \right\rangle$$

$$X_c = (I - A_{cc})^{-1}.A_{ck}.X_k \quad (5)$$

Similar:

$$X_k = (I - A_{kk})^{-1}.A_{kc}.X_c \quad (6)$$

In which:

$(I - A_{cc})^{-1}.A_{ck}$ show the level of the power of dispersion of other sectors (excluding the industry of electricity) are spread by the electricity industry.

III. Experimental Study

Consider the relationship between the growth in electricity production and GDP growth in the period 2001 - 2012, we can see this relationship is not in the same direction but the growth rate of electricity production is always higher than the growth rate of GDP, however, the distance of 2 growth rates is getting quite far, from 2008 and especially the year 2012 when the growth rate of electricity production got over 12%, GDP rate was only 5.03%. The power source of our country is not only from production of thermal power, hydropower but also imported a big amount from China. So the relationship between processing electricity and GDP growth just only showed a path of it, but the distance between electric growth and GDP growth showed that the coordination and the efficiency of electricity sector is not high.

Using the method of input - output analysis base on input - output table of Vietnam in 2000 and 2007[3], we can see that if 1 unit of GDP is increased, so the requirement of electric product is 1.19. Until 2007, if 1 unit of GDP is increased, the amount of electricity from approximately 1.3% increased to 8%. Other interesting thing is also according to the input – output table that the requirement of electricity increase strongly because of electricity cost of electricity sector itself, while the requirement of other sectors reduce for 1 unit. Is this why more energy is lost daily?

Demand for electricity can also increase due to changes in process of technology, but other studies showed that the productivity's target of total factor of Vietnam is increasing seriously. If in 2000- 2005, this target contributed to growth over 22%, to period of 2006-2011, this target could only contribute to growth approximately 7%, replacing is the capital factor that is basic contribution of GDP growth. So the effect of this sector or the economic structure needs to be revised? Because if we look closely at the structure of final demand (including final consumption, investment and export), demand of electricity increased by 13% for an increased unit in export. So we can see the error here is not all because electricity sector but also because of the economic structure, inefficiency in electricity use also cannot be encouraged at any cost to export, and the overall restructuring of the economy is becoming more urgent than ever, from the structure of production to final use; sectors that should be encouraged are sectors that have high index of power of dispersion to domestic economy, low to import and efficient use of energy resources (Appendix 4). The year 2012 just showed export (export surplus) of Vietnam essentially belonging to the FDI. Is this just export natural resource, labor (because it's basic processing, added value content in export that is very low) and cheap energy? Whereas what we expect in this region is the flow of money, so if Gross National income (GNI) get smaller and money flow out, it increased more than 13 times for current price, and it increases approximately 8 times for the price of 94. To increase the electric price to be equal to the world's price without distinction, only domestic industry and the people will suffer! Due to the efficiency of the electricity sector and distorted economic structured for sectors, for export, and for region of ownership (The Government, not Government's region and FDI). So people and the economy suffer from increasing electricity cost from 2006 to 2010 (Appendix 2) with an argument that "to increase electricity cost to be equaled to the world's cost, whereas income of the people is far from income of other countries in the world and in the region. Besides, to increase electricity price will affect to the price index and the growth that the price index get higher and the income of people get lower (Appendix 3). As calculated from the model on the impact of increasing electricity price, it's a multi periods impact. However, this impact gets smaller after each period, and to a point of time it's almost fixed. But if electricity price constantly increases for many time, the impact of this period will spread by the multiplier to previous period. This impact is not small for people's life and production of sectors in the economy.

IV. Acknowledgments

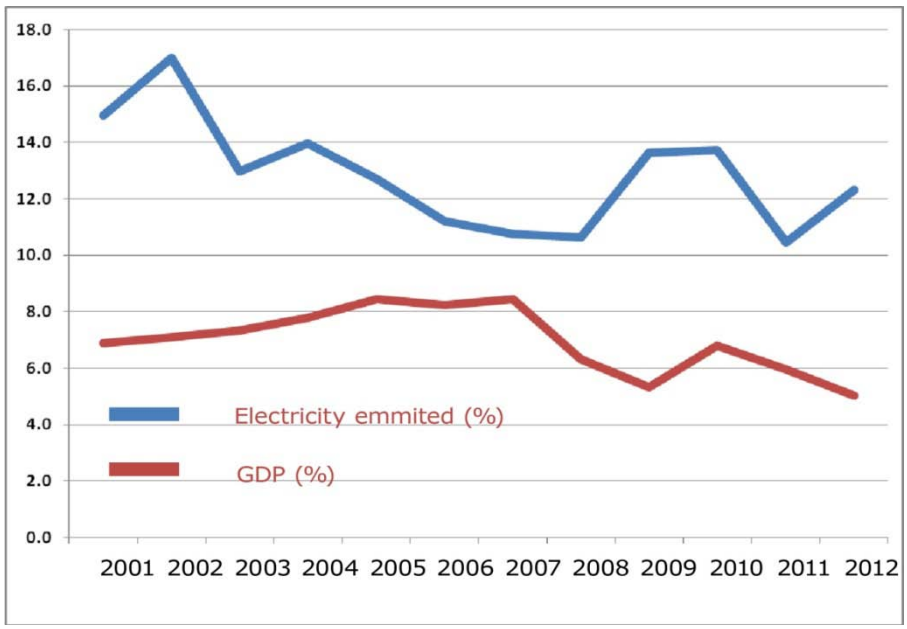
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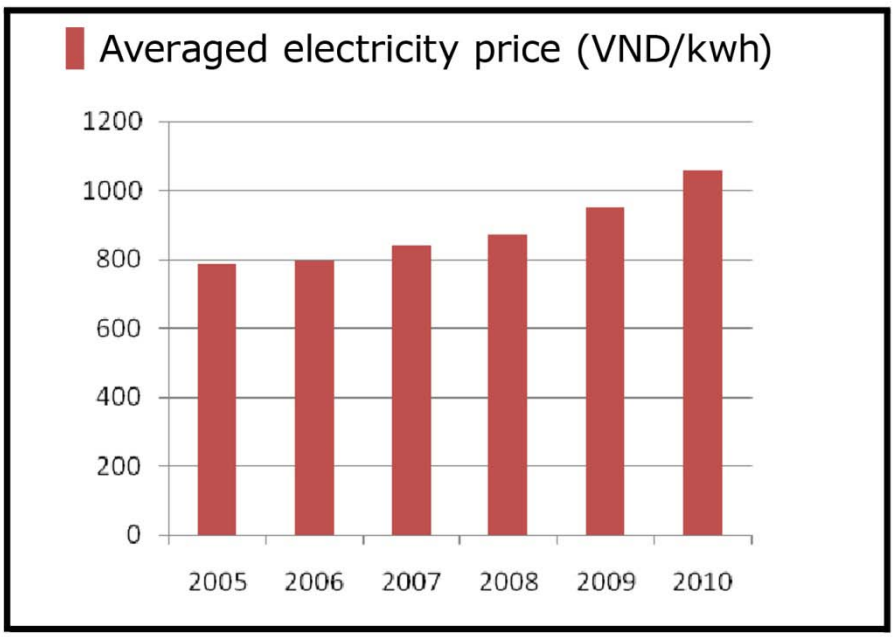
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Appendix 1 : The Growth Rate of Electricity and the Growth Rate of GDP



Source : GSO and calculation of Nguyen Viet Phong, Nguyen Van Hiep.

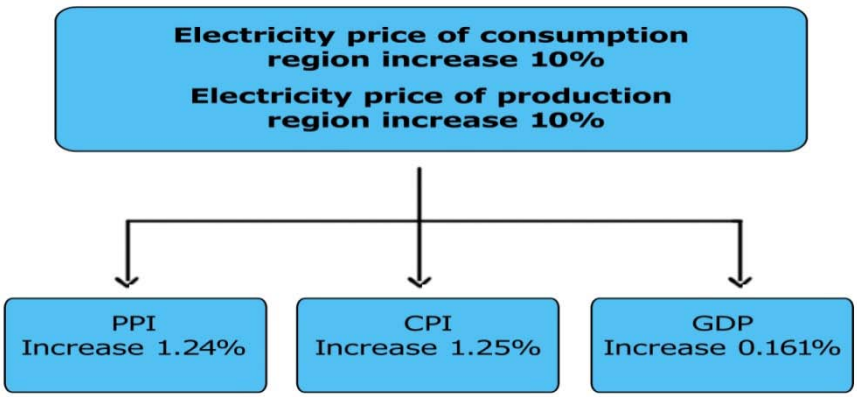
Appendix 2 : Averaged electricity price (VND/kwh)



Source : GSO and calculation of Nguyen Viet Phong, Nguyen Van Hiep.

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Appendix 3 : The impact of increasing electricity price



Source : GSO and study of Nguyen Duc Thanh, Bui Trinh.

Appendix 4 : Elemental Coefficients

		The Index of the Power of Dispersion to the Economy.	The Index of the Power of Dispersion of Import.	The Index of the Power of Dispersion of Energy.	The Rate of Added Value/ Production Value.
1	Paddy (all kinds).	0.901	0.880	0.3397	56.9%
2	Sugarcane.	0.945	0.946	0.4268	47.5%
3	Other crops.	0.987	0.977	0.4792	41.1%
4	Raw rubber.	0.769	0.929	0.3037	64.8%
5	Coffee beans.	0.872	1.080	0.5012	41.9%
6	Tea, processed (all kinds).	0.779	0.944	0.3258	62.2%
7	Other perennial plants.	0.859	1.061	0.4762	44.8%
8	Buffaloes, cows.	1.149	0.724	0.3231	60.4%
9	Pigs.	1.794	0.752	0.7022	13.7%
10	Poultry.	1.616	0.748	0.6016	26.3%
11	Other livestock and poultry, n.e.c,	1.591	0.747	0.5870	28.1%
12	Agricultural services and other agricultural products.	1.484	0.796	1.1657	23.3%
13	Round timber.	0.932	0.974	0.2140	42.8%
14	Other forestry products; forestry service, planting tree.	0.853	0.858	0.2683	60.3%
15	Fishery.	0.764	1.665	0.5467	34.0%
16	Fish farming.	1.694	0.771	0.7104	21.6%
17	Exploitation of coal (clean coal).	1.042	1.058	0.9432	26.7%
18	Crude oil.	0.660	0.770	0.1365	89.7%
19	Natural gas.	0.692	1.218	0.2073	57.2%
20	Stone, sand, gravel, clay.	0.849	1.062	0.8223	49.4%
21	The remaining other mineral exploitation.	0.873	0.930	1.3423	56.1%
22	Support service for mining and ore.	1.377	0.789	0.7561	14.7%
23	Processed and preserved meat, products from meat.	2.034	0.743	0.7112	8.3%
24	Processed and preserved seafood, products from seafood.	1.713	0.782	0.9155	7.8%

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25	Processed and preserved vegetables.	1.516	0.848	0.7551	14.4%
26	Animal, vegetable oil.	1.102	1.276	0.2982	2.9%
27	Milk and products from milk.	1.191	0.885	0.7297	23.6%
28	Rice	1.535	0.733	0.5527	1.6%
29	Powder (all kinds).	1.480	0.805	0.5451	1.5%
30	Sugar.	1.265	0.854	0.8225	22.4%
31	Cocoa, chocolate, candy and products from flour.	1.430	0.911	0.9927	11.0%
32	Processed coffee.	1.013	0.802	0.5118	54.1%
33	The remaining of foods (pasta, noodles and similar products, processed food, spices, sauce, vinegar, beer yeast,etc…	1.421	0.904	0.9782	12.3%
34	Animal feed.	1.636	0.828	0.6683	1.1%
35	Wine.	1.129	0.958	0.7432	22.9%
36	Beer.	1.151	0.969	0.7707	20.1%
37	Non – alcohol drinks, mineral water.	1.132	0.959	0.7466	22.6%
38	Cigarettes.	1.229	0.921	0.6015	9.3%
39	Fiber (all kind).	1.213	1.076	1.1910	9.6%
40	Products of textile (all kind).	1.203	1.070	1.1747	10.8%
41	Costumes (all kind).	0.875	1.123	0.7022	19.2%
42	Leather, fur, prepared; luggage, handbags, cushions and similar products.	0.945	1.176	0.6368	21.9%
43	Food wears (all kind).	0.860	1.055	0.8253	37.2%
44	Wood (processed), and products from wood.	1.100	0.901	0.7245	32.1%
45	Paper (processed), and products from paper.	1.132	1.021	1.7795	17.5%
46	Product of printing, reproduction, record… (All kind).	1.070	0.982	0.9365	26.6%
47	Coke and other products from coke furnace.	0.809	1.039	0.2202	43.7%
48	Gasoline, oil (all kind).	0.766	2.010	0.1515	8.4%
49	Other products extracting from oil gas	0.795	2.065	0.5002	4.5%
50	Basic chemicals	0.982	1.434	1.8239	9.1%
51	Fertilizers and nitrogen compounds.	0.993	1.455	2.0667	7.1%
52	Plastic and synthetic rubber in primary form.	0.934	1.338	1.7008	18.5%
53	Other chemical products; artificial fibers.	1.030	1.201	0.9472	12.6%
54	Medicine, chemicals and pharmaceuticals.	0.984	1.065	0.6790	24.8%
55	Products from rubber.	0.735	1.003	0.1279	51.7%
56	Products from plastic.	0.811	1.165	0.3393	37.7%
57	Glass; products from glass.	0.777	1.255	0.9345	37.5%
58	Cement (all kind)	1.152	0.939	0.8952	30.4%
59	Non - metallic products and not arranged.	1.074	0.880	0.5935	32.2%
60	Iron, steel, cast iron.	0.921	1.480	0.6030	9.6%
61	The remaining metallic products.	0.873	1.379	0.4207	16.9%

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62	Electronic components; Computer and computer's equipments.	1.327	1.024	0.5149	4.2%
63	Communication devides (telephone, fax machine, antennas, modems, etc…	1.055	1.025	0.3628	33.5%
64	Consumer electronic products.	1.684	0.967	0.5264	9.2%
65	The remaining electronic products and optical products.	0.757	1.015	0.5251	54.9%
66	Motors, generators, transformers,electric distribution and control equipment.	0.770	0.895	0.1817	64.3%
67	Batteries and accumulators.	0.790	0.901	0.2025	60.0%
68	Wire and wire's devide.	0.787	0.868	0.1815	59.6%
69	Optical electric products.	1.009	1.117	0.6502	20.2%
70	Consumer electric products (refrigerator, dishwasher, washing machine, vacuum cleaner, etc…)	1.376	0.968	0.7279	8.3%
71	Other electric divides.	1.120	1.065	1.1173	13.1%
72	Common machines.	0.855	1.087	0.9940	36.7%
73	Dedicated machines.	0.980	1.302	0.7803	14.4%
74	Car (all kind)	0.885	1.362	0.5473	11.7%
75	Vehicle with the hook (except for car)	0.864	1.311	0.5114	17.5%
76	Ships and boats.	0.951	1.291	0.5623	18.2%
77	Motorcycle.	0.898	1.216	0.5646	22.6%
78	The remaining transports.	0.914	1.245	0.6003	17.7%
79	Beds, cabinets, tables, chairs.	1.023	0.862	0.6155	44.4%
80	Jewelry, fake jewelry and related details; Musical instruments, fitness and sport's instrument, toy, games.	0.768	1.118	0.4837	44.4%
81	Medical equipment, dental, orthopedic and rehabilitation.	0.723	1.012	0.6532	51.8%
82	Other manufacturing products are not arranged.	0.791	0.969	0.3282	60.7%
83	Electricity and transmission service.	0.885	0.795	27.8516	59.8%
84	Gas, distribution of gaseous fuels by pipe.	0.844	0.807	3.4650	64.1%
85	Distribution of steam, hot water, air conditioned and ice manufacturing.	0.912	0.776	7.3088	59.1%
86	Exploit, process and supply water.	0.835	0.820	4.3636	64.3%
87	Waste water treatment, waste.	0.823	0.881	0.8280	63.5%
88	Building (all kind)	1.048	0.957	0.3656	37.1%
89	Construction of railways and roads, public work, other civil engineering's.	1.052	1.131	0.5086	22.6%
90	Dedicated construction	1.140	0.992	0.6024	24.2%
91	Sale and repair cars and other motor vehicles; Sale, maintenance motor vehicle, motorbike; parts and accessories of motorbike, motor vehicle.	0.818	0.889	0.7329	55.3%
93	Railway's passenger transported.	0.817	1.213	0.4634	42.2%
94	Railway's goods transported.	0.799	1.167	0.4233	47.2%
95	Transport by bus; Other passenger transported on road.	0.746	1.646	0.1850	33.9%
96	Freight transported on road, pipeline transported.	0.743	1.621	0.1802	35.7%

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97	Waterway's passenger transported.	0.760	1.542	0.1945	36.4%
98	Waterway's goods transported	0.765	1.573	0.2015	34.1%
99	Airline's passenger transported.	1.004	1.377	0.3789	13.6%
100	Airline's goods transported.	1.004	1.377	0.3789	13.6%
101	Warehousing and transport's support services.	0.798	0.873	0.5491	61.8%
102	Postal and courier services.	1.099	0.821	1.8503	36.2%
103	Residential service.	0.873	0.763	3.7114	58.7%
104	Food Service.	1.043	0.737	0.5390	64.1%
105	Publishing services.	1.109	0.890	0.7479	33.0%
106	Film, television, recording and music publishing.	1.069	0.779	1.1685	40.7%
107	Radio, television.	0.930	0.743	1.0195	53.2%
108	Telecommunication services.	0.975	0.772	0.3540	57.3%
109	programming computer service, consulting services and other information services .	0.983	0.757	1.5919	54.9%
110	Financial services (except insurance and social insurance).	0.763	0.832	0.0664	51.8%
111	Non-life insurance and re-insurance.	0.875	0.838	0.6727	61.6%
112	Life insurance, social insurance.	1.139	0.933	1.2629	28.7%
113	Other financial services.	0.923	0.814	1.2724	59.9%
114	Real estate business service.	0.819	0.791	1.9894	69.9%
115	Legal services, accounting and audit.	0.824	0.771	0.4180	64.4%
116	Headquarters office service; consulting services for management.	0.843	0.753	0.3797	65.3%
117	Architectural , testing and analysis technique service.	0.871	0.811	0.4483	61.8%
118	Research and development.	0.767	0.787	0.3814	76.6%
119	Advertising and market research service.	0.922	0.759	0.3502	62.3%
120	Other professional, scientific and technological service.	0.980	0.970	1.1115	38.5%
121		0.758	0.986	0.1207	63.4%
122	rent machinery and equipment (no operator), personal household appliance for rent	0.811	0.892	0.5227	60.8%
123	work and job service	0.917	0.805	0.9017	48.0%
124	travel agency services, tour business ; supporting services of promoting and organizing tour	0.843	0.999	0.4864	52.3%
125	Investigation services and security.	0.750	0.791	0.7620	76.0%
126	Sanitation services for house and landscape.	0.908	1.082	1.2494	42.2%
127	Administrative services, office support and other business supporting activities.	0.896	0.832	0.8077	58.5%
128	Service of communist Party activities, political and social organization, state management, defense and compulsory social security.	0.890	0.802	0.7087	63.8%
129	Education and training (except college, university and postgraduate).	0.874	0.784	0.8959	64.7%

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130	College, university and post-graduate service.	0.821	0.790	0.6794	67.9%
131	Healthcare services.	0.884	0.979	0.7053	44.2%
132	Care services, centralized nurse and non-centralized social supporting services.	0.762	0.748	0.4958	79.9%
133	Creation, arts and entertainment, library services, archives, museums and other cultural services.	0.958	0.821	1.1012	52.0%
134	Lottery, Bet and gamble.	1.223	0.711	0.5225	37.3%
135	Sports; entertainment.	0.934	0.799	1.9843	56.1%
136	Other services of organizations and foundations.	0.970	0.849	0.8294	52.2%
137	Repair service for computer, other personal household appliances.	0.894	0.839	1.2584	59.7%
138	Household service; self-consumption products of household, service of organizations and international offices.	0.692	1.253	0.1626	61.7%

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Under Financing in Local Government Authorities of Tanzania:Causes and Effects: A Case of Bahi District Council

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Abstract - This study aimed at examining the prevalence of under financing in Local Government Authorities of Tanzania, taking Bahi District Council as a case study. Specifically, the study intended to examine the causes, extent of under financing and effects associated with under financing in LGAs. The study adopted cross sectional design. The case study was also used to get an in-depth data on under financing. Questionnaires were used during survey of 115 heads of households. The documentary review and Focus group discussion were used to collect secondary data and primary data related to under financing respectively. The analysis of data was done using SPSS. The findings of this study revealed that, first, under financing in LGA was triggered by fraud, delay in reporting and heavily depending on donors; second, under financing resulted into a number of negative effects such as inability to provide optimal social and economic services.

Keywords : *under financing, local government, funds, budget, participation.*

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Under Financing in Local Government Authorities of Tanzania:Causes and Effects: A Case of Bahi District Council

Dr. Ahmed Ame [α], Pius Chaya [σ] & Pius John [ρ]

Abstract - This study aimed at examining the prevalence of under financing in Local Government Authorities of Tanzania, taking Bahi District Council as a case study. Specifically, the study intended to examine the causes, extent of under financing and effects associated with under financing in LGAs. The study adopted cross sectional design. The case study was also used to get an in-depth data on under financing. Questionnaires were used during survey of 115 heads of households. The documentary review and Focus group discussion were used to collect secondary data and primary data related to under financing respectively. The analysis of data was done using SPSS. The findings of this study revealed that, first, under financing in LGA was triggered by fraud, delay in reporting and heavily depending on donors; second, under financing resulted into a number of negative effects such as inability to provide optimal social and economic services. The study concludes that LGAs are not free from under financing. This study therefore recommends that the council and other actors should diversify sources of revenue to be able to absorb the shocks of under financing and reduce donor dependency.

Keywords : under financing, local government, funds, budget, participation.

I. Introduction

The problem of under financing is very common in many parts of the world. According to the Organization for Economic Co-Operation and Development (OECD) it is reported that during 1990 to 2005,on average, annual aid disbursements in sub-Saharan Africa deviated from aid commitments by 3.4 per cent of GDP. Other regions also show deviations of disbursements and commitments in the range of 1.7 to 2.4 per cent of GDP during 1990 to 2005 (OECD, 2005). Such deviations of disbursements resulted into under financing of projects particularly in Local Ggovernment Authorities (LGAs) that relied on aid from the central government.

Under financing is a result of a variety of circumstances that include unpredictability of the aid and other sources of finances that result into the countries failing to plan their economies. According to Fosu(2001), the instability of the totality of foreign receipts which include export earnings and foreign aid has had detrimental macroeconomic effects. It has also been specifically reported that instability of foreign aid receipts, adversely affects economic growth and generally under financing of projects (Lensink and Morrissey, 2000).

In the context of Local Government in Tanzania, the reasons related to under financing of projects may be categorized in terms of the sources of funds. Such sources of funds are the community, council level sources, Central government grants and donor related sources. Therefore, there are several reasons for non-disbursement or delays of funds that result into under financing of projects. On the other hand, the reasons behind non-disbursement include (i) government failure to meet conditionality for the case of foreign aid dependency (ii) procedural delays in meeting gove-rnment administrative-processing conditions on the recipient side; (iii) administrative difficulties on the donor side; and (iv) political problems on the donor side (v) having weak internal sources of funds due to frauds and poor administration (vi) Poor planning of resources. According to donors, the most common reason for late, under financing or non-disbursement is the recipient's failure to meet conditions (Knoll, 2006).

According to Lensink and Morrisey (2000), Tanzania government raised complaints that donors were slow at delivering what was promised. That has had negative impact on financing of different projects in the country. Thus, the timely availability of both internal and external resource commitments and disbursements in line with the national budget cycle is of vital importance to the Government's ability to effectively implement its development plans. Lack of timely and reliable information, funding delays, and partial or non-disbursement of committed funds undermines the integrity of the national budget planning and imple-mentation process (URT, 2002).

From the discussions above, it is clear that Tanzania makes use of both domestic as well donor related sources to finance its activities. Recently the

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amount of fund from domestic resources accounted for 60%, while 40% of the national budget depended on foreign aid (MoFEA, 2009). It is therefore argued that dependency on donors to finance projects is risky in terms of sustainability of development. Most poor countries still depend on donors support due to a couple of reasons including poor public expenditure management, poor policies on mobilization of resources and political influences. It is presumed that if the LGAs can strategize effectively in terms of resource planning, then they can manage to finance all of their projects without even relying on donor or central government support (Detragiache *et al*, 2005). However, issues of frauds and failure to report timely has made under financing problem to grow.

Despite dependency of finances from the central government, yet Bahi District depends on other forms of sources to secure funds as outlined hereunder: Cash Fund or Sinking Fund: The Cash Fund receives money from donors, fines, royalties or any other source, either in one installment or in several tranches, and spends it according to the availability of money and approval of projects. All spending is done on a grant basis. Project monitoring can be carried out by the fund administration. When funds are exhausted, either the fund is replenished or, if it was designed as a Sinking Fund, it ends its operations. This is often the case with debt counterpart Funds (UNEP 2006). Apart from cash fund, there is also *potential mortgageable asset securitization* in which the Local Government Finances Act permits local governments to secure loans using assets.As many of the infrastructure projects undertaken by LGA will create tangible assets, this could make it easier to obtain loans and lower their cost (URT, 2004; PMO-RALG, 2007).

Lastly, the LGAs secure funding from such aspects as levies and taxes. The LGA may apply different number of levies on different items such as drinks, foods, income and so on so as to collect revenue. The most important aspect here is how such levies are administered and hence being able to generate more funds. Taxes too are a common method that is used by the central government to collect a lot of funds for domestic purpose. The issue here is the extent of tax rate, incidence associated with as well as the mechanism in which such taxes are collected.

Moreover, under financing has been noticed in many projects. For instance, the role of LGAs has been on extending financial services to rural residents at affordable rate. Therefore, Bahi District council has a program named Rural Financial Services Program (RFSP) that runs within the villages. In the year 2007/2008, the funds expected for such program were about 50 million, but the actual funding at the end of the year had been just 8million. The trends go in the same direction even for expenditures. When there is under funding, then the expenditure is likely to be less (Bahi District Council, 2009).

Severe financial constraints faced by low-income countries, predictability of budgetary aid flows are an important condition for the planning and uninterrupted implementation of development programs (Dawe, 1996). In the case of Local Governments in Tanzania under financing generally results into poor social services delivery and failure to implement local projects that include agricultural sector.

Thus, the key questions that are answered by this study include; what are the key causes of under financing in LGAs? What are possible facets of effects of under financing? Are the sources of funds for the district adequate? What are such revenue sources?

II. Research Methodology

This study was conducted in Bahi district, Dodoma region. This is due to the reason that contribution of the Local Government Authorities to the economy of the country is significant, and yet the impact and extent of under financing are not well documented. This situation causes Local Governmental Authorities fail to meet the goals targeted (Bahi District, 2009). In addition, Bahi district has been reported to experience under financing for some times (ibid).

Bahi district is among the six districts of Dodoma region in central Tanzania. The district was formerly part of Dodoma rural district, but in 2007 the Dodoma rural district was divided into two districts to form Chamwino and Bahi districts for improving administrative activities. The district is found on the southwest part of Dodoma region and has a total area of 5948km^2 extending between latitude 4° and 8° south and between longitude 35° and 37° East. *Gogo* is the dominant ethnic group in the area (Bahi District Council, 2009). The population of the district is about 179,724 where 94294 are females and 85430 are males (ibid). In addition, the projected population in Bahi district is about 238951, where 114697 are males and 124254 are females.

This study employed a cross sectional design that involved an investigation on the causes , impact and extent of under financing once in a time. A case study was adopted to have an in-depth examination of the problem of underfunding in Bahi District.

The sampling frame for the study was difficult to estimate, but the units for inquiry included households, donors, village leaders and some district officials.

The purposive sampling technique was used to get representatives from each department as there were few departments. Thereafter, in each department or a unit the employees were selected purposively to provide data related to status of financing projects.

On the case of the community members, the divisions were selected by purposive sampling as well as on the basis of having many projects going on. Thus

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Bahi and Mundemu divisions were selected. Then 2 wards from each division were selected randomly to get a good representation of the population. In each ward, two villages were selected randomly to get a good representation of the respondents. In each village, 30 heads of households from the community were randomly selected to give their views on the progress of the projects under LGA. Therefore, a total of 115 community members were sampled randomly to respond to the study questions. On the other side of the community, heads of different departments in the level of village, ward and division were purposively selected to give views on the problem of under financing. The overall sample size of the study was 115 respondents.

Data collection in this study involved interviews, focused group discussion and documentary review. The interview method was adopted because it enabled the researchers to understand the respondents' inner filling about the problem of under financing in Bahi district. Interviews were also applied to community and this method used Questionnaire to collect data from the sample size. The focused group discussion was employed for non community members such as village leaders, ward leaders, donors and district officials.

III. Results and Discussion

a) Causes of under financing in LGAs

Based on the study it was found out that 66% of the respondents reported that fraud was a big cause of under financing while 26% of the respondents said that donor dependency was a source of under financing. Other causes of under financing accounted for 5% and 3% on weak revenue sources and delays in reporting respectively. Therefore, the main cause of under financing in Bahi Council has been a result of many factors including fraud that is due to misuse of resources among staff. This ends up discouraging donors and hence making donors become hesitant to disburse funds either timely or reduce the amount of funds pledged by the donors for a particular intervention. In addition, despite the fact that several audits have been conducted and realized some frauds in some cases, yet no serious actions are undertaken. This still discourages the community and the central government who is the main financier. Figure 1 below summarizes various causes of under financing in Bahi District.

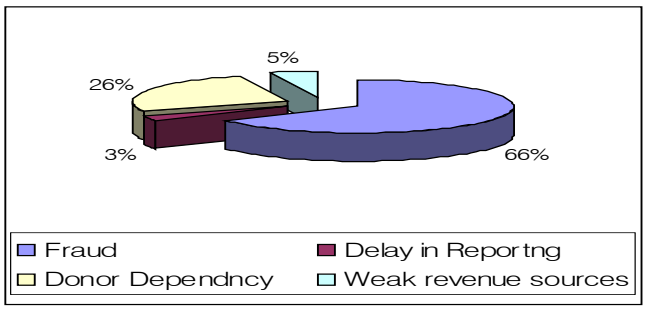


Figure 1 : Causes of under financing

b) Awareness of under financing in LGA

The findings of the study report that out of 115 respondents, about 66 %(76) of them said that they were aware of the problem of under financing in the council and only 33 %(39) said that they were not aware of whether there was a problem of under financing in the council. The big number of respondents that were aware of the problem of under financing was mostly those involved in the planning process of the council activities especially the councilors, WEOS, teachers, and the heads of departments. The respondents who were interviewed and said that they were not aware of the causes of under financing, had the following reasons: First , about 73 %(85), reported that being not aware was due to weak sensitization campaigns on the progress of projects in terms of amount of collections and expenditure in a particular fiscal year. This is as shown in table 1 below that contains the reasons as to why respondents were not aware of the problem of under financing in the council.

Table 1 : Reasons for Lack of Awareness of under Financing in LGA

Reasons	n	Percent
No sensitization	85	73
Weak involvement	30	26.1
Delay reporting	38	33.0
Total	**115**	**100.0**

Another issue that was dealt with in this study was the question of awareness among the respondents on the misuse of funds if any in the council. According to the findings from non community members, it was reported that 76 % of the respondents were aware of the misuse of funds and just 25% of them revealed that they were not sure whether there was any misuse of funds in the council.

Table 2: below shows the possibility of the existence of the misuse of funds in the council from the side of households. Out of 115 respondents that were visited, 52.1% (60) reported that the misuse of funds was most likely in the public sector. The reasons for this response include, among other factors, low salaries that the government offers to the staff, inadequate auditing exercise and poor reporting system as well as lack of transparency and accountability among staff.

Table 2 : Likelihood of Misuse of Public Funds

Response	n	Percent
Very likely	60	52.1
Likely	28	24.3
Not aware	27	23.5
Total	**115**	**100.0**

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c) Extent of under financing in LGA

In the course of this study, the sample of 115 respondents was visited and out of that 42% (48) said that the extent of under financing of the activities in the council was very high. This is due to the poor reporting. delays in reporting and frauds that tended to discourage the funders, in addition poor accomp-lishment of some projects and political reasons were mentioned to be key drivers of the extent of the under financing. On the other hand, 13.9 % (16) of heads of households pointed out that the undefinancing is low and 21.7 % (25) of them were not aware of the incidence of under financing in the district.

Table 3 : Extent of under Financing

Opinion	n	Percent
Very high	48	41.7
Low	16	13.9
Not aware	25	21.7
Total	115	100.0

In addition to the reported high extent of under financing in the district, yet there are a number of sectors that in one way or another have been affected by the problem of under financing in the council. The most affected sectors include water, education and agriculture. This is due to the fact that many donors are interested in financing such sectors of the economy since they are directly linked to the community needs. Thus, when the funders of such projects withdraw for some reasons, or delay to provide funds, then these sectors become negatively affected significantly.

d) Sources of Funds Employed in LGAs

This study intended to know the different types of revenues that the council relies upon. The first part intended to test the awareness of respondents on the sources of revenue in the council. The study found out that 64 % (74) of respondents were aware of the different sources of revenue. This is due to the fact that , the planning process of the council applies various approaches such as *Opportunities and Obstacles to Development (O and OD)* that requires people to play part in the designing, implementation as well as evaluating the impacts of projects. This in turn, keeps the community aware of the sources of funds for their projects. It was only 36% of the respondents who could not recall on the sources of revenue for the district.

Moreover, the respondents were asked to mention different sources of revenues in the council. Based on figure 2, out of 115 respondents, about 68% of them reported that the council depends much on levies and central government funds as sources of revenue. On the other hand, 30% of the respondents reported that the district depends on donor support. Other sources of revenue such as levies only (1%) and Tax and levies (1%) received less rank. This is true based on the fact that the government budget by 40% relies on foreign support while own source is about 60%.

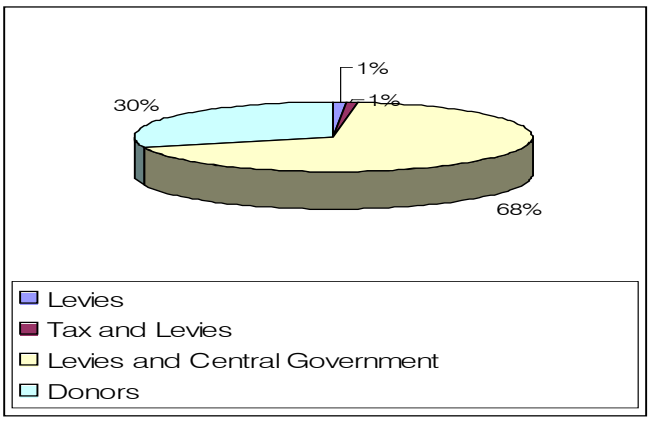


Figure 2 : Sources of Revenue for the council

Despite the availability of different sources of revenue for the council, the main internal sources of revenue are categorized in terms of Tax, Central government Funds and Levies and Fines. Apart from the general sources of revenue for the council, there are community based sources of revenue that are generated by community members especially in form of labor input. However, the dependency on donor support is still a critical challenge in most districts. This has contributed to the delay and under financing in particular when the district fails to meet donor conditions.

e) Impact of Under Financing on Social Service Delivery

This study analyzed the effects of under financing in the council. It was therefore found out that 52 % (60) of the respondents reported that there were effects as a result of under financing. Only 40% of the respondents had no opinion. This is due to the fact that many of the community members interviewed much involved themselves in the planning process of the council activities, so they were aware of the financial situation of the council.

Based on the results in table 4, about 53.9% (62) of the respondents reported that under financing resulted into failure to provide optimal goods and services to the society. Specifically, it was found that whenever there was under financing in the council, the following impacts were likely to occur, firstly, it would be difficult to meet the goal of the projects and hence the welfare of the society would be jeopardized; secondly, the production of goods such as agricultural, forest and mining would be low (2.6%), thirdly, there would be more health problems (6.1%) as a result of having poor health facilities.

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Table 4 : Effects of under Financing

Negative Effects	n	Percent
Failure to reach targets	20	17.4
Failure to delivery services	62	53.9
Life hardship	19	16.5
Poor agricultural and livestock production	3	2.6
Weak economy	4	3.5
Increase in health problems	7	6.1
Total	115	100.0

The study also revealed that out of 115 respondents who were interviewed on the impact of under financing, about 60 % (58) reported that under financing would retard the efforts to reduce poverty in Tanzania. On the other hand, the rest had no opinion on the matter.

IV. Conclusion and Recommendations

a) Conclusion

Based on the discussions made above in relation to the problem of under financing in Local Government Authorities, this study concludes that underfunding in Bahi district has been a result of many factors including fraud that is due to misuse of public resources. This ends up discouraging funders thereby making them hesitant to disburse funds either timely or reduce the amount of funds promised for particular interventions. The study concludes further that the majority of respondents are aware of existence of misuse of funds.

The study also reveals that the extent of under financing of projects in the council has been very high. This is due to poor reporting and delays in reporting frauds that tend to discourage the funders, poor accomplishment of some projects and political reasons.

Lastly, the study concludes that under financing results into failure to provide optimal goods and services to the society.

b) Recommendations

Based on the findings and discussions made above, this study recommends the following policy initiatives to be undertaken to address the problem of under financing in LGAs.

- Donors should make more realistic forecasting of disbursements when making commitments, taking into account their own historical experience. Expected error of the predicted disbursement could also be shared by giving a realistic lower and upper bound of amount of money to be disbursed. Any assumptions underlying disbursement forecasts should be shared with the Ministry of Finance.
- The council and the government as a whole should take actions to reduce the problem of volatile, pro-cyclical and unpredictable aid flows. More realistic short-term aid and domestic revenue forecasting can be conducted. As much as possible forecasting of aid disbursements should be used to weigh donor commitments.
- The council/ government should develop budgets with a margin allowed for contingencies, forecast monthly cash flow requirements, carry out regular review of the timing of revenue receipts and implementation of expenditure plans and identification of 'core expenditures' to ensure that any cuts that become necessary are focused on lower priorities.
- The council should strengthen the auditing units so as to improve financial control and accountability. In addition, staffs who commit fraud should be sued for public interest.
- The council should improve the reporting system so as to encourage the donors to disburse the fund timely to avoid under financing problem.
- The council should improve the use of internal sources of funds and reduce dependency on foreign aid. This shall ensure that the projects are sustainable.

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Recapping the Meru Land Case, Tanzania

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Abstract - Mt Meru dominates the scenery and economy of the people living on its slopes. The lower slopes of the mountain provided fertile, well-watered land for the Meru and Arusha people for several centuries. Here they have developed "moral economies," innovative and well-managed mixed farming and agro-pastoral systems. The earliest Meru were Chaga speakers from western Kilimanjaro who expanded across the Sanya plains sometimes in the 17th century. They were traditionally organised through “big men” known as vashili (singular nshili who supervised all important matters including traditional prayers, land conflicts, inheritance, farm boundaries, ceremonies and punishment. There were chiefs and elders who met under a large sacred tree, the mringaringa. Colonial occupation since the late 19th century caused the closing of the land frontier on Meru and alienation of most of their land to white settlers. The Meru Land Case was a protest by Meru people, living in the Eastern part of what is now Arumeru District, against the allocation of their land to Europeans for development purposes. It is a tale of the Meru united to demand in an international forum the restitution of their rights to land. It is the story of Kirilo Japhet the first Tanzania to speak at the United Nations and in Kiswahili at that.

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I. The Setting: Mt. Meru

Mount Meru ("that which does not make a noise" or the black mountain" in Ki-Maasai) is said to be one of Africa's most beautiful volcanic mountains (*www.tanganyikaexpeditions.com)*. Located just 70 km west of Mount Kilimanjaro and-. at 4,566 metres high, it ranks as Tanzania's second highest, and as Africa's fourth highest mountain. Mt. Meru is a strato-volcano feature whose history has been quite explosive. It has had four eruptions, the last of which occurred in 1910. It is believed that once upon a time Mt Meru was higher than Kilimanjaro, but it erupted sideways, leaving the northern, southern and western slopes intact, at the same time destroying the eastern slope of the volcanic cone.

When viewed from the south, Mt Meru shows the typical cone shape of a volcano. However, when seen from the east, it offers a completely different sight. One of the spectacles of the mountain is the huge fig tree found as one climbs the mountain that forms a natural arch which it is claimed is large enough to accommodate an elephant or a Land Rover. Plant life on Mount Meru is remarkable, ranging from open grassland, montane forests, and giant heather zone to moorland. Its fertile slopes rise above the surrounding savanna and support a forest that hosts diverse wildlife, including nearly 400 species of birds. During the colder months and with high altitude rains, its peak can be covered by snow. The southern and eastern sides of the mountain hold some of the most fertile soils and well watered agricultural lands in Tanzania. They provided fertile, well-watered land for the Meru and Arusha people for several centuries. Here they have developed "moral economies," innovative and well-managed mixed farming and agro-pastoral systems. Its temperate climate and rich volcanic soils, irrigated by innumerable streams and rivers, support maize, beans, bananas, pyrethrum, legumes, and most importantly, coffee; all of which thrive in the different micro-climates of the mountain. The mountain slopes level out onto a semi-arid plain: the beginning of the Maasai steppe, to the south. To be sure Mt Meru dominates the scenery and economy of the people living on its slopes. It can be seen looming above from every corner of the area. Its impact on the local economy is 3-fold:

i) High altitude traps the rainfall that is vital in an otherwise dry corner of North Eastern Tanzania. It-displays striking eco-logical zones unfolding downwards from the bare, upper slopes towards the heavily utilised plains.
ii) Its volcanic nature provides extremely fertile soils capable of supporting a dense human population but which are susceptible to erosion.
iii) Attraction for the thriving and lucrative tourist industry.

The belt of fertile well watered land on the mountain's lower and middle slopes is divided unequally and quite sharply into Meru territory and a larger but less watered section of Arusha territory; the later sections thought of as hotter, drier and more open but less exposed to education, Christianity and progress while the Meru sections are forested, cooler and the people involved in coffee farming and eager to adopt education and Christianity (Mayallah, n.d.; Spear, 1997; Larsson, 2001). The plight of the mountain has been presented in a poetic form as follows:

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Mount Meru: The Lost Glory By Kaaya Shilia

Mount Meru of rain and beauty
Mount Meru the jewel of Arusha
The snowy cape on occasion
The majestic protruding rock
A mass of forest and elephant grass
The envy of many admirers
The roots of the mountain buttressed
So admirably to Mbuguni plains
Closer to the blue rock, Tanzanite

Flowing to Engare Nanyuki of history
Where the Meru warriors clashed
With the land grabbers of the time
With "Bwana Shauri" ordering fire
Putting aflame the houses
Leaving people destitute and in tears
Painfully narrated in "Blood on our land"
In childhood memories of Ismael Mbise

II. The Wameru

a) Origins

The Meru (a.k.a. Varwa ("those who climb") are a Bantu speaking people who are reported to have come about three hundred years ago. In their own native language they are called *Varwa* which means someone who is going up to the hills. The reason is that, they moved from the down side of the country towards the higher land and from there they were called *Varwa* meaning that they were going upwards. However the question of their origin is a perplexing one as there are so many explanations from different authorities (Mbise, 2006), Though Meru traditions generally recall that the earliest Meru came from Usambara, Thomas Spear categorically states that, "the earliest Meru were not from Usambara but were Chaga speakers from western Kilimanjaro who expanded across the Sanya plains sometimes in the 17th century Meru descended from agricultural Chagga who have long farmed a similar environment on Mountain Kilimanjaro…"(Spear, 1997:6).

b) Clans

Meru clans are groups of people thought to be descended from a common ancestor often an earlier settler, who shared a claim to a common territory and who sacrificed together to ensure continued fertility (Spear 1997:21). Each clan had its leaders. The clan leaders were known as *vashili (singular nshili).* They supervised all important matters of their clan including traditional prayers, land conflicts, inheriting properties of the deceased person, farm boundaries, ceremonies especially wedding and traditional punishment and fines. Spear (1997, ibid) lists 26 clans of the Meru whose origins were either from Shambaa, Maasai or Chagga. Some of the more important Meru clans are Kaaya (Shambaa-"royal" clan) Mbise (Shambaa-"rain makers"), Nyiti and Ndossi (Chagga), Nko and Pallangyo (Maasai).

c) Age-mate/set (rika)

The clan system doubles as an age-set organisation. As well as being members of clans, all Meru were initiated into particular age-sets spanning the clans. The whole male population was divided according to age in a number of groups (generations) called rika in ki-Rwa and Kiswahili. Each rika has its own name and solidarity is strong between its members. *Rika* is a group composes of the people who are circumcised in the same period and normally they are of similar age. Through circumcision and initiation, young men enter the youngest rika to which their circumcised age-mates already belong. Initiation took place every seven years or so, and an age set remained open for around twenty years. Locally, each generational group chose a chief, and all these local chiefs elected a generation chief whose authority extended to all the members of the generation in the Rwa community. Generally, the main role of the generation system is to see to it that everyone behaves and respects the elders. The rules of behaviour, which are tightly codified, are largely the work of the generation to which one belongs and are taught secretly to the young during and after circumcision. For example the Talala age-set prominent during the late 19th century is remembered for being an generation set to restore moral order in a world in danger of collapse due to afflictions such as witchcraft, illicit sex, drought, famine, riderpest, disease and colonisation. Talala age-set engaged itself in a moral crusade to purge the moral evils, from within and outside Meru society that threatened social order and survival of the Meru. It also attempted to unite people behind a single moral vision against the many evils besetting them. Although most of the age set system are gone and the initiation ceremonies that used to accompany individuals through the life cycle only are exercised in a symbolic fashion, the age grade system still serves as a reference and guide for personal conduct, whom a person can marry, must pay respect to and to and which persons can be commanded for communal types of work, village representation etc. The community was led by a 'big chief, mshili appointed by all the chiefs and elders who met for this purpose under a large sacred tree, the mringaringa (cordia abyssinica). Formerly the *nshili* was very authoritative but these days it is going on loosing strength and ties.

d) Mangis (chiefs)

A list rulers/chiefs (Mangis) who ruled in Meru between colonial domination and independence is reproduced below:

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- Ndemi-1887
- Matunda Kaaya (1887- 1896)
- Lobulu Kaaya (1896 - 1900) hanged by the Germans
- Masengye Kaaya (1901)
- Nyereu Nasari (1901- 1902)
- Sambegye Nanyaro (1902- 1922)
- Sandi Nanyaro (1923- 1930)
- Kishili Kaaya (1930- 1945)
- Sandi Nanyaro (1945- 1952) reluctantly consented the 1951 eviction
- Sylvanus Kaaya (1953- 1963) (Source: Spear, 1997:80)

According to Godlove Mbise (2006) the Mangi type of leadership started during the 18th century. It is believed that the first Mangi came from the Kaaya clan and contenders from Kaaya clan continued to inherit the *Mangi* title until 1900 when the reigning M*angi* was hanged by the Germans. Incidentally a brother of the slain ruler is said to have refused to take over the title fearing that he would face the same tragedy. There after the Nanyaro and Kaaya clans changed positions and the last Mangi came from the Kaaya clan.

e) The Meru Today

Whereas in the 1890s a successful Meru was expected to have a big farm (kihamba), a large family and some cattle, by the 1960s his reputation had changed tremendously. Now one's status rested on having education, a job, one's role in the church, cooperative society and citizens' union, income from coffee on a small kihamba surrounding his house and the production of annual food crops on the plains. The Meru today number about 150,000. The bulk of population growth has been absorbed on the mountain or on the surrounding plains. Adaptations include intensification of farm production, expansion of cultivation to the plains below the mountain, and diversification of incomes. The overall livelihood trend has been from subsistence to market dependence, with household income activities increasingly responding to and being intertwined with foreign markets, as well as with nearby urban centres. In the early 1950s, coffee assumed supremacy as a cash crop. Since mid 1980s, however, it has lost some of its position to dairy farming and income from off-farm sources. As a whole, the area has been well located to take advantage of recent macro-economic reforms. Small businesses abound, building activities flourish. A striking feature of the Meru is the survival of traditional institutions such as the clan system, age grade, patriarchal order and kuvunja chungu ("breaking of the cooking pot") phenomenon (Kelsall, 2003). Relatively speaking, the Meru and Arusha people on Mount Meru like their Chagga neighbours on Kilimanjaro enjoy a higher standard of living than most other rural people of Tanzania, and at the same time display population growth rates that are among the highest in the country. Villages on the mountain present a fairly prosperous impression as many families live in cement houses with tin roofs; they have small gardens surrounded by hedgerows. Inside is electric lighting and locally made furniture with comfortable cushions and glass fronted cabinets with neatly arranged crockery. However, most people complain about the condition of the economy and the cost of living. Scarcity of land is an incessant headache. Changes to the structure of the economy have had a marked impact on gender relations. Previously patriarchal authority was based on the ability to provide income for the family through coffee and to allocate land to sons for inheritance. Today, few fathers can pass on economic plots of land, and coffee has been overtaken by bananas and milk, traditionally the province of women. Consequently the authority of elder men is increasingly challenged, and familial conflicts, over land or domestic relations, are extremely common. In the south the mountain gives way to a more arid plain, on which the main crops are maize and beans, and the main livestock indigenous goats and cattle. Fruits and vegetables can be grown on land with access to irrigation. Smallholders compete for land with larger commercial farmers, many of expatriate origin, growing flowers or vegetables for export.

III. Colonisation: Political Domination and Economic Control

a) The Germans

Direct German involvement with the WaMeru came with the attempt of the Evangelical Lutheran Mission of Leipzig to establish a mission in Meruland in October 1896. Two missionaries, Ewald Ovir and Karl Segebrock who had been welcomed by the then Mangi (Matunda) were murdered by Arusha/Meru warriors. German retribution for the death of these missionaries was swift and ruthless. Punitive expeditions against both the Arusha and Meru were launched in late 1896 and early 1897 in the course of which large number of Arusha and Meru were killed, their cattle confiscated, banana groves burnt down and their wives repatriated to Kilimanjaro. Shortly thereafter the Germans granted huge blocks of land on north Meru to settlers from South Africa and subsequently alienated a solid block of land across the southern slopes. Colonial administration was effectively established by 1900. Early German rule involved forced labour and taxation, and the alienation of land to the north and south of mount Meru. Having been brutally incorporated into the colonial order and money economy, further expansion by the Meru towards the foot of the mountain was effectively prevented by an "iron ring" of settler estates and plantations. German rule posed a challenge to social, political and economic practices and beliefs "work", a threat to family production and values, all of which contradicted Meru moral economies based on everyone's right to sufficient

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land to support one's family, the fruits of one's own labour and the exercise of social and political influence. One of the major conflicts with the Germans was the imposition of forced labour that, together with taxes designed to ensure the Africans' need for cash and need to work to obtain it, added burdens to their own economies. This was also a challenge to the world view that the Meru held. In their culture, land and labour were connected: rights to land belonged to those who cleared it. They saw the demands of the colonizers-using other people's labour and appropriating land that remained unused-as immoral. By the time the British replaced the Germans in 1916, there was an "iron ring" of alienated land around native lands on the mountain, while upward expansion was limited by a forest reserve.

b) British Rule: 1961-1961

German rule over Tanganyika abruptly ended during the 1st World War but colonialism continued in Tanganyika for another 45 years, as League/United Nations-British trusteeship. Whereas it had been one of the most important German colonies, it became only a minor mandated territory under Britain's vast colonial empire. In addition British resources were limited such that colonial rule was not established firmly until 1920s. Administratively the British adopted the famous "Indirect rule" system and among the Meru continued to recognise pre-existing chiefs (Mangis-Sambegye(1902_25; Sante (1925-30, Kishili (1931-45; and Sante again (1945-52). With respect to land, as pointed out above, by the time the British replaced the Germans, there was already an "iron ring" of alienated land around native lands on the mountain, while upward expansion was limited by a forest reserve. The British expelled the German settlers and confiscated their farms and reallocated them to Greek and British settlers. Attempts were made under British rule to address problems of land shortage on the mountain by reallocating some farm land, but with little understanding of African needs. The problem was defined as overpopulation and wasteful ways of cattle owning. Little attempt was made to understand local farming systems that were often efficient in combining the resources of mountain and plain. In fact they went much further than the Germans, by opening up new lands south of the Arusha-Moshi road for sisal production that increased the amount of land alienated around by 81%. In trying to solve the shortage of land to the Arusha and Meru the British government actually assisted the Wameru in the 1920s and 1930s to buy two "white" ranches adjacent to the northern Meru reserve which became the key to the ensuing land dispute. However land famine in Meru continued and it was exacerbated after World War II. During a period that has been referred to as 'the second colonial occupation', the colonial office sought means of rapidly expanding production in the colonies to boost the economy of the metropole. One site thought fit for development was Meru.

c) Wilson Commission

A one-man commission of inquiry, under Judge Mark Wilson, was commissioned in August 1946 to inquire into the land situation in northern Tanganyika. The Terms of Reference (ToRs) for the commission were spelt out as:

i) To improve the homogeneity of alienated land and tribal lands respectively;

ii) Afford relief to congestion of the native population with particular reference to the question of providing them with adequate means of access to other areas of grazing of stock, cultivation of crops and eventual settlement; and

iii) Advise government as to the availability or otherwise of land in the areas in question for further European settlement after adequate provision had been made for the present and future requirements of Chagga, Meru and Arusha".

It is to be note that this third aspect was added y the Tanganyika government without the knowledge of the colonial office in London which was extremely annoyed" (Luanda, 1989).

In December of the same year the investigation was complete. It correctly identified the core of the problem as, "the serious congestion of population in Kilimanjaro and Meru, explained as being due to European medicine and other improvements. Acknowledging the "iron ring" clamped on the Arusha and Meru peoples since the German colonial period, he reasoned the solution was not to remove the "ring" but found the "germ of the solution" in the "surplus population to come down from the mountain with their stock and seek their future on the plains…" The most controversial recommendation was for the removal of Meru from farm 31 (Ngare Nanyuki) and 328 (Leguruki) to King'ori supposedly to improve the homogeneity in racial settlement blocks. This was to turn the entire northern part of the Meru lands to white settlers. The Ngare Nairobi, Sanya Juu and Ngare Nanyuki areas were to be made into one homogenous block of non-native settlement. In 1949 alone the governor held six Barazas in Meru and Arusha to convince the people of the government's "good intensions" but they objected. It is said that the Mangi (Sante) gave consent to the proposals reluctantly. The Meru complained that they were not given the opportunity to present their views before the commission. Still the government went ahead to enact a special bill to implement the recommendations of the Wilson report and was passed into law in a matter of a single day (3rd November 1951) and was not even objected by the African member in the Legico, Chief Kidaha Makwaia, saying: "…I am not supporting the Bill with a view of trying to appease the European settlers-I have no such fear–my support is based on fair play (sic) that we so much want in this territory…", for which he incurred an everlasting wrath

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of the Meru and of nationalists in general. Outside the Legico (Legislative Council) some criticism was raised. E.R. Danielson of the Lutheran Church of Northern Tanganyika warned the government about inexorable resentment from the Meru who according to his opinion, believed white settlers were forcing the issue on the government. The colonial office was also reluctant to approve the compulsory removal unless some equivalent compensation was afforded. Certain members of the district administration also advised strongly against the move and in fact the District Commissioner himself asked to be reassigned rather than carry out the orders.

d) Justification?

A government White Paper of 1952 is quoted as justifying this unusual and shabby decision: "It has always been government policy not to allocate land under Rights of occupancy (i.e., to white settlers) unless the Native Authority has been fully consulted and, normally, its agreement obtained. . . . Where, however, land is required in order to carry out a scheme of general benefit to the territory it may be necessary to acquire land compulsorily". The general benefit was expected to result from higher productivity of the land when divided among 13 European cattle ranchers. The Meru objected vigorously to the proposed scheme pointing out that the lands offered as compensation were inferior, infested with tse tse files, poorly watered and malarious. They scornfully replied that if government's purpose was to build up the cattle industry then why could not they themselves be the partners in this scheme? As it happened, the decision was shown to be not only morally indefensible but also economically unsound. Thus a 1954 U.N. Visiting Mission concluded that, "the land was ideally suited to peasant cultivation…and European farming methods were impracticable."

IV. The Meru Land Case

a) "Operation Exodus"

Before Eviction-day the Meru wrote a letter to the District Commissioner (DC) requesting the eviction to be deferred until a reply was received from UN to which they had appealed. He answered in the negative and insisted on government's resolve to that Meru of Ngare Nanyuki would have to be moved even by force. Chief Sante is said to have consented though reluctantly. It took place in the early morning of 17 November 1951 when seven European officers, 66-120 armed policemen, 100 Kenyan labourers and the DC in full ceremonial dress entered the Ngare Nanyuki valley and ordered 300 families to abandon their land and dwellings in what was code-named Operation Exodus. The traumatic exercise took 13 days (17th November - 12th December) during which houses were levelled, the cattle, sheep and goats rounded up and driven to King'ori. They also burned the dispensary, school and the sturdy stone church that the Meru had painstakingly built in 1938 (Spear, 1997:225). There were 25 arrests and 2 deaths recorded and Ngare Nanyuki was deserted but so was Kingori because the evictees took refuge with kinsmen or found sympathy with European farmers who allowed them to squat in their farms. The Meru organised their non-violent field force to meet the armed field force of government. Plans were entrusted to a committee of seven who bound themselves and their neighbours to a promise of secrecy. Several swore to fight the eviction to the death. The WaMeru came to E-Day outwardly defenceless but inwardly fortified to endure even an outburst of physical violence. The government was given no grounds whatsoever to claim that one single policeman or labourer was harmed throughout the violent exercise. It appears the Meru counter move "to give neither provocation, nor the slightest cooperation either, thus deliberately forcing their evictors to unilateral violence in order to "dramatise their case". The case was not without some strange episodes. Bad-luck afflicted the settlers: their cattle died, crops failed, families fell ill and they bitterly regretted for ever settling there. To make matters worse the staunch advocate of the scheme, Major du Toit fell off the balcony of a building he was constructing and died when the DC had come to convince the WaMeru about the move. The Meru were amazed…they praised the Lord! Some suspected occult forces were at work.

b) To The United Nations

Prior to the eviction and in its aftermath, the Meru had staged a concerted protest against the scheme. They had written letters to the DC, to the Legislative Council the colonial office and aired complaints at barazas (local assemblies). They had also made depositions to the United Nations Trusteeship Council Visiting Mission which encouraged them to table the issue at the UN headquarters New York. The petition, which had massive popular support, was organized by a Committee of the Meru Citizens' Union under the leadership of one Rafael Mbise. On 9th June 1952 they were accorded a hearing before the Trusteeship Council provided they arrived before the end of the month when the British representative John Lamb had to leave for knighthood by the king. The Meru had to send in advance a Bermudian lawyer then practicing in Moshi, Earl Seaton. He arrived in New York in time to be heard on 30th June but Kirilo Japhet had to grapple with many obstacles (vaccinations, passport, foreign exchange etc) that he arrived on July 17th to join Seaton. The two presented the Meru land case eloquently and powerfully. Seaton capably laid the case before the delegates in careful lawyerly prose while, Kirilo speaking in Kiswahili (Seaton translating), followed with impassioned and detailed plea for justice. The Trusteeship Council discussed this at some length, but found that it had been confronted with a fait accompli

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about which it could do little. The British government maintained that the Meru case was a local issue, blown out of proportion to its realities and maintained that the Trusteeship Council could review a matter only after it had taken place, and this was not a case where a reversal was possible. As a result Trusteeship Council could merely express its disapproval and request that the matter be re-examined in its next meeting (1954). Even at the 4th Committee of the General Assembly, 32 votes to 17 adopted a recommendation for the immediate restoration of the land in question to the Meru people; but at the plenary session the voting was 28 vs. 20 which failed to get the necessary 2/3rds majority and therefore was lost.

c) A Noble Failure

Various interpretations have been offered on the consequences and ramifications of this ground breaking case. They are listed below:-

- Though it failed the case had had a tremendous publicity, for one thing, there was significant moral and political pressure brought to bear on the administering authority.
- Their struggle evidently shook the might of the colonial empire and marked the beginning of the end of foreign rule in Tanganyika…
- It provided an impetus to the national movement for independence and the formation of Tanganyika National Union (TANU) it was crucial in stimulating the creation of TANU…links from a tribal union to a national political organization.
- The discontent and publicity on Kirilo Japhet's appearance in 1952 as the first Tanganyikan African to address UN broke the ground for the transformation of a national movement.
- As the most celebrated single case of opposition debated in UN, it was crucial in stimulating the build up of TANU giving it explicit links between a tribal union a national movement
- It led to the development of considerable political sophistication with a few Meru e.g. Kirilo playing a role in national political scene.
- It had shifted decisively the leadership in Meru politics from the old generation represented by Mangi Sante to the younger and more educated [TANU] leaders.
- The case ended the leadership of Mangi Sante who was obliged to resign from the Baraza (Council) on 17 December 1952.
- It had a modernising influence on social, political and economic life of Meru people. Notably one of the impacts was that of turning their energies internally embarking on a remarkable period of self improvement e.g. revitalisation of peasant production of coffee. In the same vein as a result of Kirilo's visit to the USA an American Quaker advisor named Anton Nelson was invited to help build a nucleus of political leaders and assisting Meru children's education through their incipient cooperative movement.
- As far as the colonial government was concerned radical politics had been born in area and no one was certain what the outcome would be.
- At the local level the event brought forward a new leadership within the tribe; sent the first Tanganyikan, Kirilo Japhet, to speak before the United Nations;
- Meru politics had become internationalised; it led to an accumulation of political experience in the northern province.
- Connecting the popular politics of the North East to a territorial realm, thus …
- "…the evictions had made the English word development a dirty word for us…." (Japhet Kirilo to an American friend).
- The eviction woke up Meru people up to the indignity of being ruled without their our consent by foreigners. The national front Kirilo Japhet took up the mantle of "waking" up" all Tanganyika and he toured eastern, central and lake provinces for one and half months arousing keen interest especially among cotton growers in Sukumaland telling them: association that the "British are dictators and not democrats in 1954 for they had cheated the Meru over their land and UN had judged against it though they ignored the verdict.
- It raised the bogey of land alienation throughout the country. Thus in almost all the TANU branches and representations to the UN Visiting mission in 1954 mentioned first and foremost the Meru case.
- The case was described as "one of the most significant events in the later history of the Trust Territory of Tanganyika".
- The original decision to exclude the Meru people from their northern grazing area to make way for European ranching under controlled conditions dramatized the post-war British interest in colonial development, at the expense of African land rights;
- It demonstrated the extent of settler influence upon the Administering Authority (United Kingdom);

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- It raised in acute forms the economic implications for Africans of the evolving doctrine of multi-racialism.
- It had forged links with and confirmed the worst suspicions of the Kikuyu of Kenya about the sinister intentions of white settlers and their collusion with colonial rulers.
- Provided much of the drive behind one of the most successful coffee co-operatives in East Africa (cf. Mr Nelson).
- Nyerere together with S. Kandoro asked K. Japhet to tour the country under the banner/umbrella of TANU to inform the people about the Meru land case. Indeed the 1954 UN visiting mission pointed out, "…the fact remains…that the land and its use and tenure comprise in the African mind, the outstanding political and economic issue of the day….the alienation, which has created real economic problems on the slopes of the northern mountains, has at the same time created political fears and suspicions not only there but in Mwanza, Tabora, Tukuyu, Dar es Salaam and wherever else African political leaders have a following".
- Shortly after Nyerere founded TANU in 1954 and became its first President, a mission of the United Nations Trusteeship Council visited Tanganyika, met Nyerere and found him sound, trustworthy and a brilliant communicator.
- The report of the British Governor Edward Twining about the visit reads: "they thought our constitutional development was far too slow … regretted our attitude about elections and thought that TANU was the finest thing in Tanganyika and that Julius Nyerere and Kirilo Japhet were the prophets." (Illife, 1997:6).
- A struggle over land had become a national struggle against colonialism.
- Even the UN mission that visited Tanganyika in 1954 admitted that the land issue was at the centre of resistance. The Meru land case had caused indigenous people of the country to unite against s foreigners.
- Provided Meru with a moral victory and fuelled their militancy in disputes over land and local governance to come. For example; the Meru continue to evoke evictions in continuing struggles with the state over the establishment of the Arusha National Park.
- Land and its shortage continue to be a cause of political tension to this day. Thus the Presidential Commission of Inquiry into Land Issues ('The Shivji Report'), for instance, states that as of 1992, twelve under-used farms were earmarked by the [Arumeru] district leadership for redistribution to smallholders, but in most cases problems over compensation, the desire of absent owners to return, or else the surreptitious reallocation of farms to powerful individuals or foreign companies have prevented this.
- However, it is rather interesting, nay strange, that the Meru land case made little impact on nearby Arusha who suffered even greater pressure eon land.

d) Return: 1962

On April 22 1962 Easter Sunday the formal return of the evictees was symbolised by the dedication of a church built with funds received in compensation for another church destroyed during the 1951 evictions. The farms in Ngare Nanyuki were purchased back by the post-independence government and by 1962 the area was back in the possession of its original inhabitants though, "the social and economic conditions of the land's inhabitants had been immeasurably trans-formed".

i. *A more "reasonable" governor*

It is said that the then governor, Sir Edward Twining, was misled by his advisers and would not have agreed to the Wilson proposals had he looked at them on the ground. Later he commented, "In the light of experience the government made psychological mistake in forcing the issue after the strong opposition of the Meru had been displayed, but at that time there was the conviction of the rightness of the case and that the ultimate benefit to be derived by all concerned made it necessary to evict the Meru compulsorily". Sir Edward Twining, with whom Julius Nyerere did not see eye to eye over developments towards independence, ended his third term in early 1958 and in his place came Richard Turbull who knew the realities of the emerging African nationalism having served in Kenya previously. He recognised the strength of TANU and soon developed a sound personal relationship with JKN so that the country's transition from colonial dependency was a "…model of peaceful and orderly change" (London Times), smooth, swift and successful" (Daily Telegraph). Some years later Julius Nyerere invited, Sir Richard Turbulll, whom he had described as a "reasonable" governor, to return for a fortnights' holiday with whom they toured the country.

V. Forgotten Hero: Kirilo Japhet 1921-1997

Kirilo Japhet Ayo was born in 1921 in Poli, Nkoaranga in today's Arumeru district in one of the first Christian families. His grand father, Nganayo, was a

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famous traditional healer. His father, Ngura Ayo became one of the first modernisers. A trusted church treasurer and a leader of the Meru coffee growers, he also learned carpentry and hired to build a lot of churches in the area. He was one of those early to adopt coffee farming and built a modern house (burnt bricks and iron roofs) in 1935. He bought the first tractor (see picture) in the area. He sent all his children to school. Kirilo died 30th May 1997 and is survived by his wife Ndeleto Kirilo with whom they had had ten children (4 females and 6 males-two of whom have died). Two of the sons are currently residing and working in USA. They are Zakaria Kirilo and Jefferson Kirilo. There is also woman medical Doctor working at the Mt Meru hospital married to one Nko; her name is Anna. The children continue to take care of their mother and also maintain the farms left behind by their father. Kirilo completed eight years of schooling and trained as a teacher in Marangu though he did not get any certificate; still he taught for some time in his locality. He worked more as a dresser in government service in Mpwapwa, Dodoma and Arusha. At the time of the Meru land case Kirilo was aged 31. But his impact became more prominent as chairman of the local TAA branch and as secretary of the Meru Citizens Union which was to catapult him into stardom. Kirilo was a powerful spokesman at Barazas and the district council up to 1950s with a gift for articulating Meru feelings. According to Nelson, his fearless, if impetuous, initiative in defending fellow Africans in their difficulties with white settlers and British officials, made him known throughout the northern province of Tanganyika, "…had he been born overseas Kirilo would most likely have been a college footballer and a member of the debating club" (Nelson, 1967:66). He was also controversial, earning both feelings of support and antagonism. For example when he returned from the USA he was accused by some people of embezzling Citizens' Union donations. With 60 acres of land Kirilo was a model farmer but this was to cost him his membership in the ruling party and therefore his parliamentary seat (MP) on allegations that he was a capitalist (and exploiter). He observed, "I was an MP between 1971 and d1974. I ceased to be MP because allegedly I had "too much money". I was told to sell my farms if I wanted to continue but I refused saying that the country needed good farmers I went back to my farm which is much better than that those of my neighbours…" (AMHT[3], 1988). To the colonial administration he was an agitator and politically notorious. On his return, Kirilo played a role in national political struggles. He toured many parts of the country under the auspices of TANU to explain the Meru land case and stressing the need for a national movement, becoming the first regional chairman of TANU in the Northern Province. After the UN presentations Kirilo Japhet remained in America for a year to study gaining a wealth of ideas and experiences which he used on his return. One of these was to invite an American Quaker, A. Nelson to come and help in the cooperative movement. As a result the introduction of modern, scientific methods of cultivation and processing coffee, use of insecticides and strict discipline in farm husbandry improved the quantity and quality of the coffee produced by Meru growers that their cooperative union became the pacesetter for African coffee growers in other parts of the country. Kirilo was instrumental in generating funds for the education of Meru children abroad. Some of the prominent ones were:

- Peter Kishuli Pallangyo-ambassador
- Eliawira Ndossi died in USA last year
- Moses Ndosi (Doctor)
- Mathias Kaaya,
- Mike Urio-Board of Internal Trade
- Ndewira Kitomari (BoT)-Deputy governor

At another level Kirilo solicited funds from abroad and locally and supervised the construction of primary, secondary, and vocational schools not to mention lorries, milling machines all destined for Meruland. Despite all these, it is strange that not even a primary school/secondary school dormitory in the district or a street in Arusha city is named in honour of this illustrious Tanzanian. Kirilo was an avid mountain climber who accompanied the legendary climber of Mt Kilimanjaro ("Roof of Africa"), General Mirisho Sarakikya several times. It is reported that in one occasion he climbed up the 35 km mountain in just thirteen-and-a-half hours. He was also a keen entertainer seen in some pictures playing his guitar and was a cultural performer as evidenced by the costumes he wore. To the Meru, Kirilo Japhet is a *Merishai* (in KiMeru), i.e. hero.

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[1] This paper was originally written for The British Council (Tanzania) for its Footprints programme in 2007, whose support is hereby acknowledged. Tanzania came into being with the unification of two sovereign states, namely Tanganyika and Zanzibar on 26th April 1964.

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Some Reasons for Differences in Charitable Giving Between Countries

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Abstract - This paper employs cross country regression analysis on a large set of countries to look at a few potential determinants of differences in charitable giving across countries. In addition to present income, it finds that the perceived degree of control over future economic conditions matters for charitable giving. Religiosity and perceptions of corruption also appear to be relevant for charitable donations,with religiously exerting a positive effect and corruption perceptions a negative effect on charity.

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Some Reasons for Differences in Charitable Giving Between Countries

William R. DiPietro

Abstract - This paper employs cross country regression analysis on a large set of countries to look at a few potential determinants of differences in charitable giving across countries. In addition to present income, it finds that the perceived degree of control over future economic conditions matters for charitable giving. Religiosity and perceptions of corruption also appear to be relevant for charitable donations, with religiously exerting a positive effect and corruption perceptions a negative effect on charity.

With the advent of newest form of global capitalism, multinational enterprises and global production, the need for private charitable giving to ameliorate social problems such as poverty, assistance for the sick, for the aged, and for the unemployed is likely to steadily grow. Other sources of funds are likely to become smaller or may even dry up, while the social needs are apt to keep expanding at a rapid pace. The liberal notion that the government can take over private giving, or, substitute for private giving, is less tenable in the present environment. Capital has increased its bargaining strength with regard to government, society, and labor. Irrespective of whether labor force control is the consequence of repressive government, the most favorable conditions for capitalist production are low wages and a disciplined workforce. Capital is mobile and can threaten to leave in a moment by shifting jobs to lower wage locations. As a result, there is pressure for wages, human rights, and workers rights to decline. Because governments around the world fine themselves in intense competition to retain and to attract industry, the ability of governments to raise taxes from corporations for social purposes is diminishing. The average citizen's political strength to maintain a more benevolent social fabric and to ask governments for new social programs is waning.

The identification of the determinants of charitable giving is the first step in the process of finding new and effective ways to increase charitable giving. The purpose of this paper is to use international data to look at a few potential reasons for charitable giving.

Although there has been extensive empirical work using individual respondents to surveys within particular countries as the units of analysis, less work has been done using the country as a unit of analysis. The present study looks at a large cross section of countries to study charitable giving. In addition, the study is unique in that it considers not one, but two financial variables. It looks not just at current income as a potential determinant of charitable giving, but perceived future financial state as well.

The first section of the paper reviews some of the recent literature on the sources of charitable giving. The second section develops an elementary model of charitable giving across countries using four potential explanatory variables. The third section discusses the sources of the variables that are used in the empirical section. The fourth section presents and analyzes the results of cross country charitable giving regressions. The fifth and final section concludes.

I. Some Sampling of the Literature

Using cross national survey data, Reitsma, Scheepers, and Te Grotenhuis empirically investigate people's disposition to donate to poorer countries for seven European countries, the Netherlands, Belgium, Great Britain, Poland, Hungary, Italy and Portugal (Reitsma, Scheepers, and Te Grotenhuis 2006). Adjusting for education, gender, income, household size and other variables, they find that church attendance, church attendance by respondent's partner, and the extent of a respondent's political interest have a positive effect on giving to poorer countries, but that free riding has a negative effect.

List provides an overview of the market for the charitable giving of money in the United States (List 2011). He focuses on the three major players in the market (donors, charitable organizations, and the government), and the interplay among the players. Some of his observations and beliefs include the notion that there is an asymmetric relationship between economic activity and charitable giving so that giving goes up more with the uptick in economic activity than down with the downtick, that individual giving is positively related to education and income and that the giving-income relationship is U shaped, that the majority of monetary contributions are targeted to religious causes, and that the price elasticity of giving is probably in the neighborhood of unity or somewhat elastic.

Instead of trying to explain total charitable contributions, Micklewright and Schnepf use micro survey data from the United Kingdom to focus on the reasons behind a single kind of charitable donations,

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donations for overseas development (Micklewright and Schnepf 2009). They find that overseas giving is strongly positively correlated to education, and, that, unlike other forms of giving, income does not seem to be important for overseas donations once other factors are taken into account.

Increased secularism may be a source of reduced private charitable giving. Brooks uses the Social Capital Benchmark Survey for 2000 to look at differences in charitable giving in the U.S. between secular and religious people (Brooks 2003). He finds that religious people are much more inclined to give to charitable causes even after adjusting for political beliefs, income, education, age, and other demographic characteristics. He discusses two possible reasons for this divergence. First, that secularists see the government, rather than private charities, as the preferred institution for dealing with societal problems, and, second, that, religion is a key institution for developing the social capital that provides the necessary underpinning for charitable giving.

Adloff reviews the charity literature for the U.S. and Germany in order to profile the circumstances in which people in the U.S. and Germany become more charitably active by volunteering time, setting up philanthropic organizations, or donating money (Adloff 2009). Individual characteristics and conditions that favor greater charitable activity include greater religiosity, greater integration of individuals into social networks, higher levels of education, higher income, and more effective organization of charities.

Wang and Graddy use Tobit regression on data for the U.S. from the 2000 Social Capital Community Benchmark Survey to look at the potential effect of social trust and other variables on giving for religious and for secular causes (Wang and Graddy 2008). They discover that social trust matters for both types of giving. In addition, they find that, besides trust, other social capital variables, such as network bridging and civic engagement, along with human and financial variables are relevant for both kinds of giving, and that happiness and religiosity are important for religious giving but not for secular giving.

As a rule, economists consider price as critical in decision making. Using a demand side perspective, Karlan and List use a natural field experiment to investigate the price effects on charitable giving (Karlan and List 2007). They analyze the donations from direct mail solicitations of a nonprofit organization in the U.S., and find that the amount of donations and the rate of response to solicitations increases when matching grants are employed, but that greater matching grants beyond dollar for dollar appeals have no additional effect.

Piper and Schnepf use micro survey data for Great Britain to look at the effect of gender on charitable giving (Piper and Schnepf 2008). In general, they find, after adjusting for income, education, age, and other characteristics, that women are both more likely to give to charities and to make larger contributions than men when they do give.

II. A Simple Model of Charitable Giving Across Countries

The paper considers a simple model of charitable giving that consists of a single equation. The equation is as follows.

$$G = f(F,R,C) \quad \delta G/\delta F > 0, \delta G/\delta F > 0, \delta G/\delta C < 0$$

In the equation, G is the amount of charitable giving, F is the financial condition of people in the country, R is the degree of religiosity, and C is the amount of corruption in the country. The partial derivative of charitable giving on financial conditions and the partial derivative of charitable giving on religiosity is hypothesized to be positive, while the partial derivative of charitable giving on corruption is predicted to be negative.

In general, better financial conditions are expected to lead to increased charitable giving in a country. Two aspects of financial conditions of people within countries will be considered. The first is the capacity to give. It is assumed that the greater people's capacity to make monetary contributions in a country, the greater will be the likelihood and the amount of their contributions. People who are not even able to satisfy their own basic needs with their financial resources, who, monetarily, are just keeping their heads above water, while they may have the disposition to make monetary contributions to others, are not in a position to do so. The capability to give requires surplus income, that is, income that exceeds the subsistence level of income. The bigger this surplus, the greater is the capability to give.

The second financial item considered to be relevant for the amount of giving in a country are people's sentiments regarding their future financial condition, whether they feel secure over their financial future, and whether they feel confident they are in a position to determine their own financial future. Even when people's incomes are currently very high, if they have great fear for the future, that the floor is going to drop out of their life, they will be very hesitant presently to part with their money for charitable or for other reasons.

The first non-financial variable that is theorized to be a determinant of country charitable is religiosity. Greater religiosity is predicted to lead to increased charitable giving. All the major religions in the world extol the virtues of alms giving to the poor, and do their very best to make their members charitable, and charitable conscious.

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The last variable on the right hand side of equation is corruption. It is hypothesized that greater corruption leads to less charitable giving in a country. People want their charitable contributions to go to the poor. They do not want to be scammed. To the extent that corruption exists in society, charitable contributions are less likely to achieve their intended target, and are more prone, one way or another, to be waylaid into undeserving ends.

III. Description of Data Sources

The measure of country charity is the world giving index of the Charities Aid Foundation for 2010 (Charities Aid Foundation 2011). Using answers to questions from Gallup World View World Poll questionnaires, the world giving index takes into account with equal weight three different aspects of charity in its construction, contributing money, helping strangers, and volunteering time. The index is available for 153 countries for 2010. The potential range of the index is from a low value of 0 to a high value of 100. For 2010, Australia scored the highest index value with a score of 57 and Burundi and Madagascar were tied for lowest value with a score of 12.

Gross domestic product per capita for 2005 in real 2000 dollars is utilized to capture the standard of living of people in different countries and their financial capability to make charitable contributions. The data for per capita gross domestic product comes from the World Bank (World Bank 2011). Gross domestic product per capita is given the variable name GDPPC.

The measure used to assess the extent people feel they have some personal control over their future economic destiny is the percentage of positive responses to the survey question, " can people in this country get ahead by working hard , or not?" The data, for the most part, is for the year 2010, and comes from the Legatum Institute website (Legatum Institute 2012). The Legatum Institute's source for the data is the Gallup World Poll (Gallup 2012). The variable is labeled with the name FUTURE FINANCIAL CONTROL.

The index brought into play to quantify religiosity is the percentage of individuals answering yes to the survey question, "Have you attended a place of worship or religious service within the last seven days?" Once again, the data comes directly from the Legatum Institute, the Legatum Institute's source is the Gallup World Poll, and most of the data is for the year 2010. The variable is called RELIGIOSITY.

The measure of corruption is derived directly from Transparency International's corruption perception index for 2008 (Transparency International 2008). It is ten minus Transparency International's corruption perception index for 2008. The reason for the not using the Transparency international's corruption perception index on its own as a measure of corruption is that the index is inverted. Transparency International's corruption perception index has a range between zero and ten with higher values indicating lower levels of corruption. Subtracting ten from Transparency international's corruption perceptions index makes the corruption measure easier to interpret with higher values of the corruption measure indicating higher levels of perceived corruption. The variable is named CORRUPTION.

IV. The Empirical Findings

Table I shows the results of cross country regressions of the world giving index on gross domestic product per capita, and on the three other potential explanatory variables. The table is arranged with the first column listing the potential explanatory variables, and with each of the next four columns showing the results of a single regression run. The body of the table contains estimated coefficients and their associated t-statistics. For a given variable entering an equation, the top value is the estimated coefficient. Underneath in parenthesis is its associated individual t-statistic. Asterisks under the t-statistic indicate levels of significance. Three asterisks indicate significance at the ten percent level or better; two asterisks signify significance at the five percent level of significance or better; and one asterisk indicates significance at the ten per cent level or better. The first row of the table numbers the regressions, the second to last row gives the r-squared values for each regression, and the last row tells the number of countries entering each equation.

Table 1 : Cross Country Regressions of Charitable giving Index on per Capita Gross Domestic Product and other Variables

	(1)	(2)	(3)	(4)
CONSTANT	.2798 (28.57) *	.0552 (1.26)	.0442 (1.01)	.1439 (2.31) **
GDPPC	.000049 (6.62) *	.0000054 (7.22) *	.0000062 (7.20) *	.0000034 (2.34) **
FUTURE FINANCIAL CONTROL		.0027 (5.04) *	.0022 (3.88) *	.0023 (3.99) *
RELIGIOUSITY			.0009 (1.80) ***	.0012 (2.41) **
CORRUPTION				-.0176 (-2.36) **
RSQ	.235	.430	.447	.467
N	145	109	109	108

The table contains four equations. The first is the regression of charitable giving on the income variable itself, GDP per capita. The second equation, shown in the third column of table I, adds perceived future financial control to the first equation. The third

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regression equation includes, as an additional explanatory variable, religiosity. Finally, the fourth equation, adds corruption perceptions as fourth and final independent variable.

The results indicate that each and every one of the four explanatory variables matter for charitable giving across countries. In general, when any of the variables enter an equation, they have the appropriate estimated sign and their estimated coefficients are significant at the ten percent level of significance or better.

Looking at the third row of table I shows that GDP per capita, the income variable, is positive and significant at the one percent level of significance or better in all four equations. The second financial capability variable, future financial control, is also positive and significant at the one percent level of significance in the three equations in which it appears. Religiosity has the expected positive sign. It is significant at the ten percent level or better in the third equation and significant at the five percent level or better in the fourth equation in which all four explanatory variables appear. Finally, corruption perceptions, as expected, has a negative estimated coefficient in the fourth equation, the only equation that it enters, and is significant at the five percent level of significance or better.

Overall, the four variables as a group are quite good at explaining the variation in charitable giving across countries. Focusing on the fourth equation, the equation containing all four explanatory variables shows that the four variables in conjunction explain over forty-six percent of the cross country variation in charitable giving. This occurs in a cross section containing 108 countries.

V. Conclusion

There is not just one dimension to an individual's financial condition. This study finds that not only does the present state of an individual matter for charitable giving, but the expected future state as well. In addition, consistent with a lot of other studies, the present study finds that religiosity is positively associated with charity. It also finds that corruption, right in line with those who maintain that trust is a basic underlying social requirement for charity, has a negative effect on charitable giving.

In terms of the future, several other variables still need to be investigated to assess their potential impact on charitable giving. Wealth, or better still, wealth over expected remaining years of life, is likely to be important for charitable giving, especially charitable giving in the form of philanthropy. Time availability also really needs some further examination. For instance, because of differential time constraints, volunteering for charities, all other things being equal, is apt to be higher for retired people, and families in which only one spouse works, as compared to younger households and households in which both adults work.

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The introduction will be compiled from reference matter and will reflect the design processes or outline of basis that direct you to make study. As you will carry out the process of study, the method and process section will be constructed as like that. The result segment will show related statistics in nearly sequential order and will direct the reviewers next to the similar intellectual paths throughout the data that you took to carry out your study. The discussion section will provide understanding of the data and projections as to the implication of the results. The use of good quality references all through the paper will give the effort trustworthiness by representing an alertness of prior workings.

Writing a research paper is not an easy job no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record keeping are the only means to make straightforward the progression.

General style:

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

To make a paper clear

· Adhere to recommended page limits

Mistakes to evade

- Insertion a title at the foot of a page with the subsequent text on the next page
- Separating a table/chart or figure - impound each figure/table to a single page
- Submitting a manuscript with pages out of sequence

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· Keep on paying attention on the research topic of the paper

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· Align the primary line of each section

· Present your points in sound order

· Use present tense to report well accepted

· Use past tense to describe specific results

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An abstract is a brief distinct paragraph summary of finished work or work in development. In a minute or less a reviewer can be taught the foundation behind the study, common approach to the problem, relevant results, and significant conclusions or new questions.

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- Reason of the study - theory, overall issue, purpose
- Fundamental goal
- To the point depiction of the research
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- Significant conclusions or questions that track from the research(es)

Approach:

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- Shield the model - why did you employ this particular system or method? What is its compensation? You strength remark on its appropriateness from a abstract point of vision as well as point out sensible reasons for using it.
- Present a justification. Status your particular theory (es) or aim(s), and describe the logic that led you to choose them.
- Very for a short time explain the tentative propose and how it skilled the declared objectives.

Approach:

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Approach:

- It is embarrassed or not possible to use vigorous voice when documenting methods with no using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result when script up the methods most authors use third person passive voice.
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- Resources and methods are not a set of information.
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- Leave out information that is immaterial to a third party.

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The principle of a results segment is to present and demonstrate your conclusion. Create this part a entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Carry on to be to the point, by means of statistics and tables, if suitable, to present consequences most efficiently.You must obviously differentiate material that would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matter should not be submitted at all except requested by the instructor.



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Content

- Sum up your conclusion in text and demonstrate them, if suitable, with figures and tables.
- In manuscript, explain each of your consequences, point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation an exacting study.
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- Not at all, take in raw data or intermediate calculations in a research manuscript.
- Do not present the similar data more than once.
- Manuscript should complement any figures or tables, not duplicate the identical information.
- Never confuse figures with tables - there is a difference.

Approach

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- Put figures and tables, appropriately numbered, in order at the end of the report
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- You may propose future guidelines, such as how the experiment might be personalized to accomplish a new idea.
- Give details all of your remarks as much as possible, focus on mechanisms.
- Make a decision if the tentative design sufficiently addressed the theory, and whether or not it was correctly restricted.
- Try to present substitute explanations if sensible alternatives be present.
- One research will not counter an overall question, so maintain the large picture in mind, where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

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Introduction	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
Methods and Procedures	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
Result	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
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References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring



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