Revenue Structure of Non-profit Organisations in Tanzania and Zanzibar

Abstract

This chapter examines the types of domestic sources of not-for-profit finance by major source (public and private) and also international sources. Surveys were carried out in Dar es Salaam and Zanzibar between December 1999 and June 2000 and in May/June 2001. It also uses observations on “in-kind” sources. It is found that private-based sources of cash revenue dominate while the public sector contribution is small. This result contrasts with findings for developed countries where the public sector contributes a higher and significant share of cash to NPOs. However, public contribution of in-kind assistance to NPOs in Tanzania is significant. The results imply the need for NPOs in Tanzania to devise strategies to increase domestic financial and in-kind resources. They need to adopt best practices in financial management including, but not limited to, allowing disclosure of sources in the interest of financial accountability to those who contribute cash and in-kind resources – domestic and external. Most NPOs need capacity building support in financial management. Self-regulation among the NPOs is also recommended.