**EFFECTIVENESS OF REVENUE MOBILIZATION STRATEGIES ON REVENUE COLLECTION EFFICIENCY:  A CASE OF KINONDONI MUNICIPALITY**

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION**

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**THE OPEN UNIVERSITY OF TANZANIA**

**2023**

# CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania dissertation titled; **"Effectiveness of Revenue Mobilization Strategies on Revenue Collection Efficiency: A Case of Kinondoni Municipality"** In partial fulfilment of the requirements for the award of Master of Business Administration (MBA) degree in Accounting and Auditing of the Open University of Tanzania.

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**Dr. Raphael Gwahula**

**(Supervisor)**

……………………………………

Date

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## DECLARATION

I, **Zahoro R. Hanuna,** do hereby declare that the work presented in this dissertation is original. It has never been presented to any other university or institution. Where other people's works have been used, references have been provided. It is in this regard that I declare this work as original mine. It is hereby presented in partial fulfilment of the requirement for the Degree of Master of Business Administration (MBA) of the Open university of Tanzania.

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Signature

……………………………

Date

## DEDICATION

To my wife Safia Said Seif, my children; Rashid Zahoro Hanuna, Khalid Zahoro Hanuna, Rajab Zahoro Hanuna, Rayan Zahoro Hanuna, Sauna Zahoro Hanuna, Samia Zahoro Hanuna, Salma Zahoro Hanuna, friends and family members.

## ACKNOWLEDGEMENTS

I would like to thank Allah the Almighty for his guidance and good health throughout my life and my entire studies, especially during the time of accomplishing my studies and this dissertation.

I would like to acknowledge and give my warmest thanks to my supervisor Dr. Raphael Gwahula who made this work possible, his guidance and advice carried me through all the stages of writing this dissertation, your tireless effort and advice is highly appreciated.

I indebted to the faculty members of the Faculty of Business management of the Open University of Tanzania. Specifically, to Dr. Francis Shayo, Dr. Francis Mmary, and Mr. Mwacha for their guidance and support.

I would also like to thank my wife Safia Said Seif and my family for their understanding and moral support during the whole period of my studies. Your prayers and support for me was what sustained me this far. Thank you all.

Lastly, I extended my gratitude to my fellow MSc student and my companion Dr. Mande C. O for the encouragement and moral support that gave me strength throughout my studies.

## ABSTRACT

This study focused on the assessment of the effectiveness of revenue mobilization strategies on revenue collection efficiency. Specifically, the study assessed the effect of door-to-door revenue mobilization strategy on revenue collection efficiency, the effect of issuance of demand notice on revenue collection efficiency and the effect of outsourcing strategy on revenue collection efficiency. The study was underpinned by the positivism philosophy and used a quantitative approach and an explanatory design to achieve its objectives. A questionnaire tool was circulated to 200 respondents at the Kinondoni Municipal Council involving officials and businessmen and women. Respondents were obtained a convenience sampling procedure. A total 196 questionnaires were filled out and returned to the researcher giving a total response rate of 98%. Data were analysed using the SPSS programme version 20 which enabled performance of multiple regression analysis and other statistical computations. The findings show that revenue mobilization strategies such as door-to-door, issuance of demand notice, and outsourcing have significant positive effects on revenue collection efficiency. The study recommends that the revenue mobilization strategies have to be enhanced and municipalities should effectively employ them to ensure efficient revenue collection. The information obtained in this study adds to the body of knowledge on municipal revenue collection efficiency. The study also provides information to municipal officials, revenue collection officers, practitioners, policy makers and decision makers on the best strategies to employ to increase revenue collection efficiency.

*Keywords: Revenue, revenue collection, door-to-door revenue mobilization, Outsourcing*

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| | |
|---|---|
| ACC | Arusha City Council |
| ANOVA | Analysis of variance |
| $km^2$ | Kilometers squares |
| LGAs | Local Government Authorities |
| MLR | Multiple Linear Regression |
| NGOs | Non-Governmental organizations |
| SPSS | Statistical Package for Social Sciences |
| TZS | Tanzania shillings |

# CHAPTER ONE

# INTRODUCTION

## 1.1 Chapter Overview

This study assesses the effect of effectiveness of municipal revenue mobilization strategies on revenue collection efficiency. This chapter, however, presents the background of the study, statement of the research problem, research objectives which include general and specific research objectives, research questions and relevancy of the research. It also provides the organization of the study.

## 1.2 Background to the Problem

Revenue is vital in ensuring efficient running of government operations and the sustainability of government body that fulfills its financial responsibilities, and thus all Local Government Authorities (LGAs) must rely on the collection of revenue as their source of income. Revenue effectively transforms into total productivity and allows LGAs to achieve their planned operations (Mzenzi, 2013).

Revenue collection is an important activity for all organizations (Edem, 2017). Revenue denotes the inflows that make the achievement of organization objectives possible. The need to meet revenue collection targets is therefore an important preoccupation of private enterprises, government and non-Governmental organizations (NGOs). The inability to meet revenue collection targets may lead to liquidity problems and financial

distress, a situation where organizations are unable to meet their current and future obligations (Song'e, 2015).

Governments worldwide need resources in form of revenues to perform various functions both social and economic activities. Tax is the main source of revenue for any government and taxes are compulsory payments to government without expecting direct benefit or return by the tax payer – not based on direct quid pro quo principle.

According to Susanto (2019), a company must have systems and processes in place to capture, record, summarize, and report the results of revenue related transactions. The processes are the policies and procedures that employees follow in completing sale, sales return, or cash collection, and then capturing customer data and sales quantities, and routing the resulting documents to the right departments within the company.

Most policy makers in governments across the globe focus on revenue mobilization as crucial determinant of economic success through which there is a guarantee that developmental projects such as infrastructure development, health and education among others are fully funded and embarked on so as to benefit all stakeholders (Kalogiannidis, 2021). This function also involves expenditure control by governments to regulate a nation's economy (Ocran et al., 2020). The issues on revenue mobilization in local government in Ghana are never ending due to the limitation of revenue sources, challenges and failure in the existing approaches to revenue mobilization resulting in

pressure on Central governments funds (Ato Brown et al., 2019). It therefore became crucial for local governments to mobilize revenue to supplement budgetary allocations from the central governments to efficiently perform administrative duties as well as deliver vital services to citizens (Nyirakamana, 2021).

The local governance system is expected to enable the state mobilize resources to advance the government's agenda, which is only successful through stakeholder compliance (Adu-Gyamfi, 2014). The ability to maintain compliance is to ensure there is accountability for resources mobilized which is explained by Pouryousefi & Frooman (2019) in their study adopting the agency theory (Pouryousefi & Frooman, 2019). The accountability and responsibility for revenue is further explained to be facilitated by the conscious act of being cost efficient in the process of revenue mobilization (Adaletey et al., 2022). Awortwi, (2016) opined that the practice is in line with the adoption of the system of decentralization in the public sector by developed countries (Akudugu & Oppong-Peprah, 2013), with some African countries such as Ghana, Nigeria, South Africa and Uganda successfully adopting this system of local governance (Azlan Annuar et al., 2018).

Tanzania's government revenue was over 21.7 trillion Tanzania shillings (TZS) (approximately 9.4 billion U.S. dollars) in 2020/2021. Taxes accounted for most of the total amount collected. Around 6.5 trillion TZS (2.8 billion U.S. dollars) originated in taxes on imports, while other six trillion TZS (2.6 billion U.S. dollars) were from

income taxes. Taxes on local goods and services resulted in some 3.7 trillion TZS (1.6 billion U.S. dollars) in revenue.

The Local Government Finance Act No 9 of 1982 empowers the Local Government Authorities (LGA's) to collect revenue from various sources and ensuring proper utilization of such revenue, in fulfilling the functions and powers conferred by the Act No 8 of 1982. This means that LGA's are required to collect revenue from sources as stipulated in the Act. For the past twenty-six years after the introduction of the LGA's, they have been collecting revenue from various sources but none of them has ever collected adequate revenues to finance its activities for 100 percent of the total budget requirements.

The ability of local government to provide services depends so much on the level of revenue collected. If revenues are not collected effectively the implication is that people would be deprived off their rights of getting services such as health, water, education, agriculture, infrastructures and so on. A major administrative problem for most council in Tanzania is their incapability of collecting revenues effectively. In most council there are huge gaps between reported and projected revenues. Local Governments' own source revenues represented less than 6% of total revenues in Tanzania in 2002 (Fjeldstad, 2003).

The problem is lack of clear information on the effects of revenue control strategies on municipal revenue collection efficiency. Therefore, this study strives to provide an

understanding of the said problem and specifically assessed the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality, assess the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality, and assess the effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality.

## 1.3    Statement of the Problem

Public revenue collection is an integral component of fiscal policy and administration in any economy because of its influence on national and county government operations. It is the fuel of every government as it is the main instrument through which government funding is ensured. Revenue collection should comply with best practices of equity, ability to pay, economic efficiency, convenience and certainty (Visser & Erasmus, 2005).

Several studies have been conducted in Tanzania, particularly in the area of LGA revenue collection. For instance, the Nsana report (2015) on the review of Local Government Internal Revenue Generation and Spending on Service Delivery in the Districts of Tabora. Specifically, this study was only centered on expenditure efficiency and service delivery. The study found that the public spending used by the district council did not guarantee the availability of reliable services to residents due to misappropriation of public funds. It was also noted that the ability of the district to raise its own source revenue was very low; grants / transfers from the central government

were seen to be the key source of finance, indicating that the LGA lost its control and served as an indication that the district could not stand by itself.

Though these studies provided good empirical background on the study at hand, mostly focused on service delivery performance, limitations of expenditure performance and challenges facing government service provision. They did not focus on revenue collection strategies on revenue mobilization efficiency. Therefore, there is a need to study the effectiveness of municipal revenue mobilization strategies on revenue collection efficiency.

## 1.4 Research Objectives

This study was be guided by the following objectives.

### 1.4.1 General Objectives

The general objective of this study is to assess the effectiveness of revenue mobilization strategies on municipal revenue collection efficiency.

### 1.4.2 Specific Objectives

i) To assess the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality

ii) To assess the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality

iii)    To assess the effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality.

## 1.5    Research Questions

i)    What is the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality?

ii)    What is the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality?

iii)    What is the effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality?

## 1.6    Significance of the Study

This study assesses the effectiveness of revenue mobilization strategies on municipal revenue collection efficiency in Kinondoni Municipality, Tanzania. This study aims to assess the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality, assess the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality, to assess the effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality.

The significance of this study lies in its potential to contribute to the advancement of revenue collection through revenue mobilization strategies. Furthermore, the proposed

revenue mobilization strategies can serve as a roadmap for Municipalities not only in Dar es Salaam but also in other regions and countries. The findings of this study can help local governments, policymakers, and stakeholders to make informed decisions about resource mobilization and resource allocation.

Contributing to Research and Literature: this study adds to the existing body of research on the effectiveness of revenue mobilization strategies, particularly in the context of developing countries. It provides empirical evidence and case-specific insights that can contribute to academic literature, helping researchers and scholars gain a deeper understanding of the effectiveness of revenue mobilization strategies in local governments and user experiences.

## 1.7 Scope of the Study

The study assesses the effectiveness of revenue mobilization strategies on municipal revenue collection efficiency. The study was only conducted at Kinondoni Municipality and therefore, respondents were obtained within the selected area. The study employed a quantitative approach that helped to collect numeric data. This study was conducted in six months' time i.e. from march 2023 to September 2023. This time involved writing research proposal, data collection, data analysis and report writing. Finally, the study specifically assessed the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality, the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality, and the

effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality.

## 1.8 Organisation of the Study

This proposal is organized into three chapters:

Chapter one is based on the introduction of the study that contains a research background in which previous studies related to the research model variables are explained and how those variables are interlinked with each other is also explained. After the research background, the statement of the research problem is added in which the reasons to select these research topics are mentioned in detail. Then, research objectives and research questions, significance of the study, are presented in this chapter as well.

Chapter two is based on literature review. In this chapter, definitions of key variables, the chapter discusses theories underpinning this study. Then, the study discusses the empirical literature in which different researches related to revenue collection. This chapter also covers the research gap and conceptual framework.

Chapter three is based on research methodology in which the foundation of research methods and techniques are discussed. The chapter starts with research philosophy, then research approach, research design follow. Further, the study area, target population, sample and sampling procedures, data collection methods and analysis procedures are presented as well.

## 1.9 Chapter Summary

This chapter has presented the introduction to the research problem that assesses the effectiveness of revenue mobilization strategies on municipal revenue collection efficiency. The chapter has provided information of the background of the problem, statement of the problem, objectives of the study, research questions, and significance of the study. The following chapter presents the literature review part.

# CHAPTER TWO

# LITERATURE REVIEW

## 2.1   Chapter Overview

This chapter covers the literature that is relevant to the effectiveness of revenue mobilization strategies on municipal revenue collection efficiency. The literature helps the researcher to gain a deep understanding of the study and helps the researcher to identify the research gap that needs to be fulfilled by this study. This chapter presents the definition of key terms, theoretical literature review, empirical literature review, research gap and the conceptual framework.

## 2.2   Conceptual Definitions

### 2.2.1 Revenue

In accounting, revenue is the profits a company has from its daily business operations, typically from the selling of products and services to clients. Money is often referred to as sales or turnover. Revenue can refer to business profits in general or to the amount received in a monetary unit over a period of time (Joseph, 2016). In this study, therefore, revenue is understood as money received from carrying out business operations for example sales.

Revenue is the total amount of money received by any business entity or organization for the goods sold or services provided during a certain period. For the

Government, public revenue means those amounts it receives from different sources. In other words, the income of the Government is public revenue. This revenue is from taxes, licenses, and fees (FASAB, 2005).

Revenue is also referred to as returns to the authority which is essentially paid for the future development of the community (Kango, 2001). In this case, revenue collected has been a source of the budget for socio-economic development of all countries in the world. Through revenue collection, the government has been able to provide social services to people and to build infrastructure which is essential for economic development (Kean, 2002). Generally, revenue is the legal amount of funds collected from taxpayers for the socio-economic development of a society or nation.

## 2.2.2 Revenue Mobilization

Revenue mobilization is the act of marshaling, assembling, and organizing financial contributions from all incomes accruing from identifiable sources in an economic setting. Olowe & Wunsch, (2003) stated that sound revenue system for local governments is an essential pre-condition for the success of fiscal decentralization. Revenue collection means collection money owed to the business or company (Joseph, 2016).

### 2.2.3 Door-To-Door Collection

Door-to-door revenue collection refers to the revenue collection strategy through which the customers pay their taxes, fines or fees right from their door step or business sites without having to visit the municipal offices (Msenga, 2020).

### 2.2.4 Demand Notice

Demand notice is an intimation of demand or claim made by one party to another containing statement of particulars, demand for payment and warning that if such payment is not made within a reasonable time, necessary action would be initiated against him/her.

### 2.2.5 Outsourcing

Outsourcing is the business practice of hiring a party outside a company to perform services or create goods that were traditionally performed in-house by the company's own employees and staff. Outsourcing is a practice usually undertaken by companies as a cost-cutting measure.

### 2.2.6 Revenue Collection Efficiency

Revenue collection efficiency is concerned with monitoring the success of revenue collection strategies and securing the expected benefits.

### 2.3    Theoretical Literature Review

This study was underpinned by the following theory.

### 2.3.1 Resource Mobilization Theory

Resource mobilisation theory is a sociological theory that emerged in the 1970's from the study of social movements (McCarthy & Zald, 2001). The argument of the theory is that of the capacity of members in a movement to mobilise resources and people for the achievement of the movement's goals. It also indicates that a core group of professionals in a movement works towards harnessing disaffected energies, raising money and supporters, capturing the attention of the media, building alliance with those in power and formulating an organisational structure (Kendell, 2006). The theory concludes on the assumption that social movements need these resources to be able to effectively carry out their responsibilities for dissent and grievances alone is not capable of generating any social change (Kendell, 2006).

The argument of the theory is that the collection and utilisation of resources through any form of governance are the basic requirements for the achievement of the desired goals of that society. Resources are regarded as inputs that organisations need to either convert into products or services or into increasing their capabilities (Axin, 1978). These resources cannot be considered in isolation from other factors of production. Resources are therefore to be coordinated in a manner that will produce outcomes. The organisation therefore plays a vital role in the coordination of resources made available to produce a given output in an efficient manner to achieve a stated goal (Shrestha, 2009).

According to Shrestha (2009), the size and quality of resources are important factors in determining how effective an organisation will be. There is therefore the need to mobilise resources, which involves the collection of funds for financing a plan for the socio-economic development of the country. Shrestha (2009) further stated that resource mobilisation is a flow concept which has to do with who "gets what and how much from whom" which is often determined by the system of governance and institutions responsible for implementation.

In applying the theory of resource mobilisation to the study, Kinondoni Municipality is seen as an organisation with some set of goals to be achieved. The Municipality therefore needs some form of mobilisation and utilisation of resources to be able to perform the functions assigned to it. How can institutions or any system of governance therefore strategize to mobilise resources for local level development? This brings to light the issue of resource mobilisation strategies by local governments.

## 2.4    Empirical Literature Review

### 2.4.1 Effectiveness of Door-To-Door Collection on Municipal Revenue Collection Efficiency

Abdul-Wahab, Nkegbe & Haruna, (2018) assessed the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly. Primary and secondary data were used for the study. Questionnaires and interview guide were used to collect

primary data from 52 respondents within the Municipality. The study revealed that the Assembly uses a number of strategies to mobilise revenues some of which are publicity and sensitisation, issuance of demand notices, door-to-door collection, investment, privatisation and outsourcing, and lobbying. The conclusion of the study is that the most effective resource mobilisation strategy employed by the Assembly is door-to-door collection whilst investment is the least effective.

Adaletey, Almaamari, & Achiyaale, (2023) assessed the cost efficiency of the MMDAs in their revenue mobilization. The study sampled data using convenience sampling method and a structured questionnaire as the data collection instrument. The study adopted a descriptive approach to analyze the data collected from revenue or tax collectors in the Ho municipal Assembly. SPSS was used in the analysis of this study. The demographic analysis showed that out of the 33 respondents, 20 (60.6%) represents male and 13 (39.4%) represents female. The study found that the use of municipal revenue collectors was effective. However, the study recommended that the municipality should train more revenue collectors to cover various revenue centres or areas, and that revenue collectors should not be stationed at one place for too long to prevent creating an opportunity for corruption.

Balán et al, (2022) investigated the trade-offs between local elites and state agents as tax collectors in low-capacity states. The study randomized policy experiment assigning neighborhoods of a large Congolese city to property tax collection by city chiefs or state

agents. The study describes the use of a payment technology in door-to-door property tax campaigns in Kananga, Democratic Republic of Congo. Taxpayers made cash payments to tax collectors instead of travelling to the tax office, thereby reducing their compliance costs. The tax collectors used handheld printers to issue receipts to taxpayers and each transaction was recorded in the device's memory and downloaded to the government database on a regular basis. To monitor leakages, supervisors confirmed that the revenues deposited were equal to the amounts on the receipts that were issued.

REPOA, (2020) assessed "the impact of institutional reforms on mobilization of property tax revenue". The study adopted a comparative case study design of municipalities in Tanzania to gather an in-depth understanding of the institutional processes in managing property revenue statistics for revenue policy network. This study found that a door-to-door strategy was not common in revenue collection in many municipalities.

## 2.4.2 Effectiveness of Issuing Demand Notices on Municipal Revenue Collection Efficiency

Abdul-Wahab, Nkegbe & Haruna, (2018) assessed the effectiveness of the resource mobilisation strategies of the Wa Municipal Assembly. Primary and secondary data were used for the study. Questionnaires and interview guide were used to collect primary data from 52 respondents within the Municipality. The study revealed that the Assembly uses a number of strategies to mobilise revenues some of which are publicity and sensitisation, issuance of demand notices, door-to-door collection, investment,

privatisation and outsourcing, and lobbying. The conclusion of the study is that the most effective resource mobilisation strategy employed by the Assembly is door-to-door collection whilst investment is the least effective.

Korir, (2020) evaluated the revenue collection system and revenue collection levels in Bomet county, Kenya. With the sample size of 240 from finance and revenue officers from 5 sub-county offices in Bomet County, the study adopted an explanatory design with structure questionnaire tool to obtain data. Data was analysed using SPSS programme. The study revealed that issuance if demand notices was one of effective ways of revenue mobilization strategies in the county.

Mtweve, (2014) assessed the impact of exempted property with respect in revenue collection in Ilala Municipal council in Tanzania. The study adopted a case study design and used both purposive and random sampling methods to obtain a total of 50 sample size. Data was collected using interviews, questionnaires, and observation methods to obtain data from the field. Data analysis was made using both qualitative and quantitative data analysis techniques. Results revealed that issuance of demand notice had significant positive effect on revenue collection.

**2.4.3 Effectiveness of Outsourcing on Municipal Revenue Collection Efficiency**

Mtasigazya, (2018) conducted a study on cost-effectiveness of outsourcing local government revenue collection in Tanzania, specifically in Kinondoni and Morogoro municipalities. The study adopted the case study research design and the methods of

data collection were interviews and documentary review. The findings indicate that cost-saving was realized after outsourcing of property tax and guest house levy. This was because the tendering costs incurred after outsourcing were lower than the cost incurred on employing revenue collectors and stationary expenses before outsourcing. Also, it can be observed that outsourcing increased the cost of collecting the public toilet fees in Kinondoni Municipal Council due to failure in monitoring the private companies. In view of the findings discussed, it is concluded that outsourcing revenue collection can result to saving cost when outsourcing is executed with integrity in Kinondoni and Morogoro Municipal Councils.

Mgonja & Poncian, (2019) conducted a study on managing revenue collection outsourcing in Tanzania's local government authorities in Iringa Municipal Council. The study found that outsourcing was one of the effective tax administration strategies if properly managed.

According to Fjeldstad and Heggstad, (2012), outsourcing tax collection to central government, private agents and semi-private partners such as market cooperatives is one of the strategies local governments have put in place to improve tax collection. They cited Tanzania as one of the countries where the collection of property taxes, market fees and some additional levies has been outsourced to a number of different agents. Their study, however, was not able to determine whether outsourcing has led to better revenue administration.

Manyanga (2020) assessed the effectiveness of outsourcing revenue collection in Local Government Authorities in Arusha City Council (ACC). The study aimed at determining whether ACC adheres to the important criteria in selecting the revenue collecting agents, to determine the influence of budget on outsourced revenue collection and to determine whether ACC obtain expected outcomes from outsourced revenue sources. A time series research design was adopted whereby both primary and secondary data were used. Purposive sampling was used to select 5 local government staff of ACC revenue section whereby key informants' interview was used to collect primary data. Data analysis was done by using STATA and Micro Soft Excel where by content and descriptive analysis was used for the first and third objective.

Multiple Linear Regression model was used to analyse the influence of the approved budget on the outsourced revenue collection. Findings revealed that ACC had 7 outsourced revenue sources covered by the study which were market levy, bus stand levy, toilet charges, waste charges, murram levy, weigh bridge charges and forest levy. Moreover, findings revealed an outstanding performance of the outsourced revenue collection of which most of the outsourced source recorded a performance of up to thrice the target. The study concluded that outsourcing revenue collection in ACC was effective during the period of 2009/10 – 2018/19 and recommended that ACC should ensure that revenue potentials of the outsourced sources are well exploited in order to effectively measure the performance of the outsourced agents.

## 2.5    Research Gap

With reference from empirical studies, it has been observed that there are limited empirical evidences on the effectiveness of revenue mobilization strategies in Tanzania, specifically, on the effectiveness of door-to-door, demand notice and outsourcing on revenue collection efficiency. However, there are patchy empirical evidences which focused on internal control systems, individual characteristics and organization specific factors that might affect revenue collections in municipal councils in Tanzania, the gap which is addressed by this study.

| **Independent Variables** | | **Dependent Variable** |
|---|---|---|
| ↓ | | ↓ |
| Door-to-door collection<br>Issuance of demand notices | → | Municipal Revenue Collection<br>Efficiency |
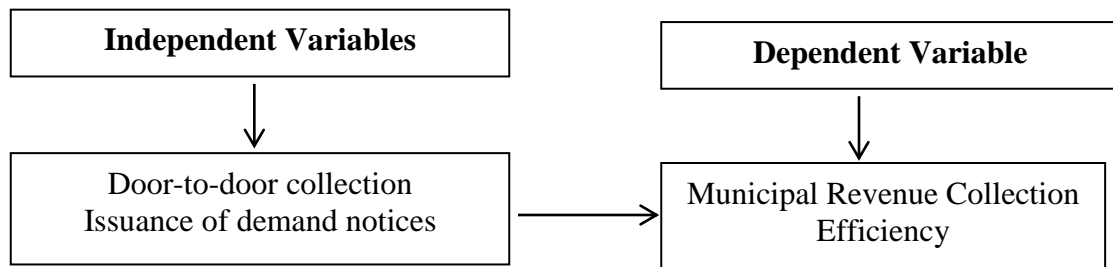
**Figure 2.1: Conceptual Framework**

## 2.6    Chapter Summary

This chapter has covered the literature review part. This part discusses various literature related to this study. The chapter has presented the theoretical literature review section that has presented the theory underpinning this study. The chapter has also presented the empirical literature review which has presented and discussed various past studies which have been conducted relating to the effectiveness of municipal revenue mobilization strategies on revenue collection efficiency. The conceptual framework has been presented in this chapter. The next chapter presents the research methodology.

# CHAPTER THREE

# RESEARCH METHODOLOGY

## 3.1   Chapter Overview

This chapter describes the methods and procedures that was used to conduct this study. It covers the description of research philosophy, research approach, research design, description of study area, study population, sample size and sampling procedure, data collection methods and instruments, validity and reliability of the instruments and data analysis procedure.

## 3.2   Research Philosophy

Research philosophy refers to the "perceptions of the way about a phenomenon should be assembled, analysed and used" (Annan, 2019). This study employed a positivism philosophy which provided a ground on how data was collected, analysed and reported. A positivism philosophy is generally quantitative in nature and it involves the use of numerical measurements and statistical analyses of measurements (Annan, 2019). Therefore, this study employed this philosophy and it involved a quantitative technique to collect, analyse and present results.

## 3.3   Research Approach

This study used a quantitative approach. A quantitative approach is an approach that supports the collection of quantitative (numeric) data (Park et al, 2020). The goal of

gathering this quantitative data is to understand, describe, and predict the nature of a phenomenon, particularly through the development of models and theories. Quantitative research techniques include experiments and surveys (Park et al, 2020). This study employed a quantitative approach to collect data using a survey method.

## 3.4    Research Design

A research design is the "procedures for collecting, analysing, interpreting and reporting data in research studies (Annan, 2019). It is the overall plan for connecting the conceptual research problems with the pertinent (and achievable) empirical research (Saunders et al, (2019). In other words, the research design sets the procedure on the required data, the methods to be applied to collect and analyse this data, and how all of this is going to answer the research question (Abbott & McKinney, 2013). According to Saunders et al, (2019) a research design is a plan of "how you will go about answering your research question". Saunders et al, (2019) assert that studies that assess causal relationships between variables are explanatory studies. Therefore, this study employed an explanatory design to discover causal relationships between variables of the research (i.e. independent and dependent variables).

## 3.5    Study Area

The study was conducted at the Kinondoni Municipality which is one of five municipalities of Dar es Salaam Region. Dar es Salaam Region is located in the east coast of the country. The region covers an area of 1,393 km$^2$ (538 sq mi). Dar es Salaam

Region is bordered to the east by Indian Ocean and it is entirely surrounded by Pwani Region. The Pwani districts that border Dar es Salaam region are Bagamoyo District to the north, Kibaha Urban District to the west, Kisarawe District to the south west and Mkuranga District to the south of the region. The region is home to Tanzania's major finance, administration and industries, thus the making it the country's richest region. According to the 2022 census, the region has a total population of 5,383,728. The region has the highest population in Tanzania.
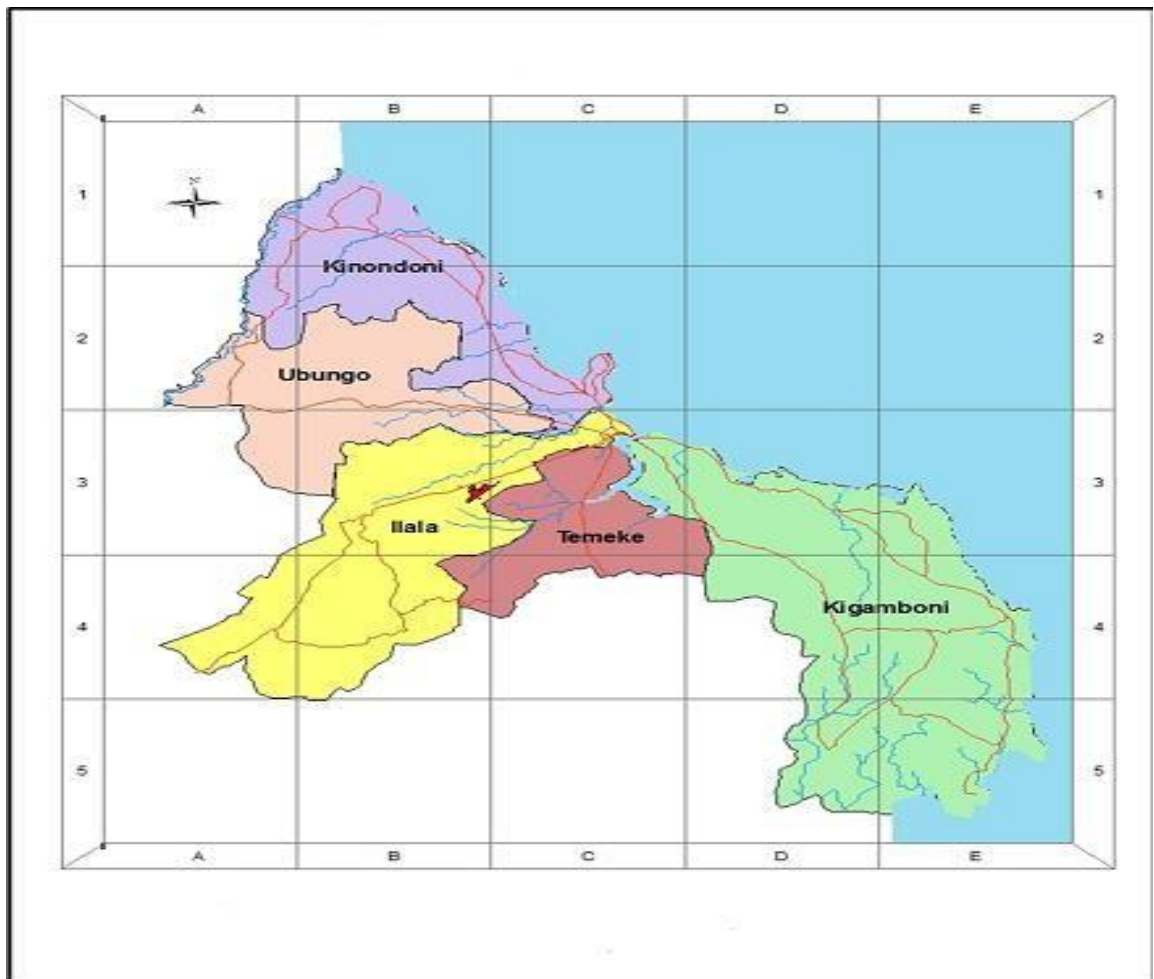


**Figure 2.2: Map of Dar es Salaam Region**

Source: Map Data ©2018 - Google

The choice of this study area is based on the reason that Kinondoni Municipality is a significant business area in Dar es Salaam region. Kinondoni is among the busiest municipalities in Dar es Salaam. Therefore, it is ideal to conduct this study in this area because of the availability of data and locational advantage and it is researcher's belief that conducting this study in this area had broader implications for other municipalities in Tanzania.

## 3.6    Target Population

The target population for this study was all people living in Kinondoni Municipality. According to the National Population and Housing Census (2022), the municipality has a total 982,328 Population. However, this study involved people who are directly involved in municipal revenue collection. These were obtained from the assembly functionaries such as the council members, municipal Council  Chairpersons  and  Unit Committees therefore have some knowledge as to the performance of the various strategies. Apart from that, Assembly Members, municipal Council Chairpersons  and Unit  Committees Chairpersons  are  also  actively  involved  in  the  mobilisation  of revenues  especially  at  the local level.

## 3.7    Sample size and Sampling Procedures

### 3.7.1 Sample Size

Sample size refers to the small size of population in which the researcher selects to represent and provide maximum insights and understanding of the population under

study (Faber &amp; Fonseca, 2014). This study obtained its sample size by using Taro

Yamane (Yamane, 1973) formula with 90% confidence level. The formula is given as;

$$n = \frac{N}{1+N(e)^2}$$

Where

n signifies the sample size

N signifies the population under study

e signifies the margin error (for this study, e = 95%)

Then, from a population of 400 people, the sample size is calculated as follows

n = 400/1+400 (0.05)$^2$

n = 400/1+401 (0.0025)

n = 400/1+1

n = 400/2

n = 200

Therefore, the sample size for this study was 200 respondents.


**3.7.2 Sampling Procedure**

Purposive sampling was employed to select the core municipal assembly staff, and they

are the Municipal Chief Executive, Municipal Coordinating Director, Municipal

Planning Officer, Municipal Finance Officer and the Municipal Budget Officer.

Purposive sampling was also employed to select the Municipal Council Chairpersons.

This is because they have the knowledge and expertise in the mobilisation of resources

for local level development in the Municipality.

**3.8    Data Collection Methods and Instruments**

This study used a questionnaire method to collect data from respondents. A questionnaire is a method that prescribes the range of responses from which the respondents may choose (Denscombe, 2010). This method was used because it is a very useful survey tool that allows large populations to be assessed with relative ease. Despite a widespread perception that surveys are easy to conduct, in order to yield meaningful results, a survey needs extensive planning, time and effort.

A questionnaire survey instrument was used developed and administered. The instrument contained questions prescribing each research question of this study. Structured questions were constructed using a Likert scale rating system.

**3.9    Validity and Reliability of the Instrument**

**3.9.1 Validity**

Validity is defined as how much any measuring instrument measures what it is intended to measure (Creswell & Creswell, 2017) also suggested that the important issue of measurement validity relates to whether measures of concepts really measure the concept validity refers to the issue of whether an indicator (or set of indicators) that is devised to gauge a concept really measures that concept. Several ways of establishing validity are: face validity; concurrent validity; predictive validity; construct validity; and convergent validity" (Creswell & Creswell, 2017). In this research, construct validity was used. This study deduces hypotheses from a theory that is relevant to the concept.

**3.9.2 Reliability**

Reliability is defined as be fundamentally concerned with issues of consistency of measures (Creswell & Creswell, 2017). There are three prominent factors related to considering whether a measure is reliability: stability, internal reliability and inter-observer consistency (Ibid). In this study, internal reliability was considered. (Creswell & Creswell, 2017) suggested that a multiple item measure in which each answer to each question are aggregated to form an overall score, we need to be sure that all our indicators are related to each other. It can be test use Cronbach's alpha method. The result of 0.7 and above implies acceptable level of internal reliability.

**3.10  Variable and Measurement Procedures**

In this study, the independent variables are door-to-door, issuance of demand notice and, outsourcing, and the dependent variable is revenue collection efficiency. In the questionnaires, items to measure the construct dimensions (variable measured) was adapted from previous studies. Door-to-door variable from Abdul-Wahab, Nkegbe & Haruna, (2018), Adaletey, Almaamari, & Achiyaale, (2023), Balán et al, (2022), REPOA, (2020) consisting of five items, demand notice from Abdul-Wahab, Nkegbe & Haruna, (2018), Adaletey, Almaamari, & Achiyaale, (2023), Balán et al, (2022), REPOA, (2020) consisting of six items and outsourcing from Mtasigazya, (2018), Mgonja & Poncian, (2019), Fjeldstad and Heggstad, (2012), Manyanga (2020) consisting of seven items.

**Table 3.1: Variable and measurement**

| S/N | Variable Name | Description | Variable measurement |
|-----|---------------|-------------|----------------------|
| 1. | Door-r To-door | The availability of an effect of door-to-door enables revenue collection efficiency | Likert scale |
| 2. | Demand notice | The availability of an effect of demand notice enables revenue collection efficiency | Likert scale |
| 3. | Outsourcing | The availability of an effect of outsourcing enables revenue collection efficiency | Likert scale |
| 4. | Revenue collection efficiency | The presence of Revenue collection efficiency | Likert scale |

## 3.11 Data Analysis Procedure

Data analysis is the process used to interpret data collected and make meaning out of it (Saunders et al, 2019). Data analysis was performed quantitatively with the help of the Statistical Package for Social Sciences (SPSS) version 20. Multiple regression analysis was performed using a two-step detailed statistical analysis. First, factor analysis was performed to extract the underlying factor of municipal revenue collection efficiency; second, multiple regression analysis was performed to understand the effectiveness of revenue mobilization strategies and municipal revenue collection efficiency. The multiple regression model is given as;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \mu_i$$

Where;

$Y$= the dependent variable,

$\beta_0$ = the regression coefficient/constant/Y-intercept,

$\beta_1\beta_2\beta_3$= the slopes of the regression equation,

$X_1X_2\ X_3$ = explanatory variables (i.e., $X_1$ = door-to-door collection, $X_2$ issuance of demand notices and $X_3$ outsourcing).

## 3.12  The Assumptions of Multiple Linear Regression

In performing a multiple regression analysis, one has to understand the assumptions and their violation to be able to take necessary steps for minimizing the effects arising from non-linearity (Greene, 2011; Wooldridge, 2010: Gujarati & Porter, 2009). Therefore, the following assumptions underlying multiple regression models must be satisfied.

### 3.12.1  Linearity Assumption

In MLR analysis, linearity means that the predictor variables (independent variables) in the regression have a straight-line relationship with the outcome variable (dependent variables). Linearity can be validated if residuals are normality distributed and homoscedastic. The normality and homoscedastic tests indicate linearity (Gujarati & Porter, 2009).

### 3.12.2  Normality Assumption

Normality is tested using a goodness of fit test, for example e.g., the Kolmogorov-Smirnov test. Residuals indicate normal distribution (Gujarati & Porter, 2009).

### 3.12.3 Homoscedasticity or Equal Variance of $\mu_i$

Homoscedasticity arises when all levels of predictor variables have the same variance errors. Standardised residuals versus predictor value were plotted to test the assumption. Since the residuals are portrayed dispersing about a horizontal line depicting an equal distribution, the assumption was fairly met (Gujarati & Porter, 2009).

### 3.12.4 There is No Perfect Multicollinearity

This assumption states that there are no perfect linear relationships among the explanatory variables. There is no exact collinearity between the x variables. This means that, independent variable shouldn't influence themselves (Gujarati & Porter, 2009).

### 3.13 Ethical Considerations

In this study, ethical issues were taken into consideration by the researcher. The researcher obtained a research clearance letter from the Open University of Tanzania which introduced him to the Kinondoni Municipal Council. The researcher ethically adhered to respect the participant's human dignity, free and informed consent, privacy and confidentiality, and justice and inclusiveness. The research instrument to be used i.e., questionnaire survey was firstly be introduced the researcher and stated the purpose of the study. Finally, all respondents were assured of the anonymity and confidentiality of their responses.

# CHAPTER FOUR

# PRESENTATION OF FINDINGS

## 4.1   Chapter Overview

This chapter presents the finding of the study that assessed the effectiveness of revenue mobilization strategies on revenue collection efficiency. This study specifically covers the effectiveness of door-to-door collection on municipal revenue collection efficiency at Kinondoni Municipality, the effectiveness of issuance of demand notices on municipal revenue collection efficiency at Kinondoni Municipality, the effectiveness of outsourcing on municipal revenue collection efficiency at Kinondoni Municipality. The findings are presented as follows.

## 4.2   Response Rate

This study used a sample size of 200 respondents. The researcher circulated all questionnaires to all 200 targeted respondents. After making thorough follow ups, 196 questionnaires were returned fully filled out. Therefore, the response rate for this study was 98%. According to Morton et al., (2012), a response rate of 60% is good, of 85% and above is excellent. Therefore, this response rate was excellent for this study for statistical reporting.

## 4.3   Respondents' Demographic Profile

This study assessed the respondents' biographic data such as age, sex, and education level. The findings are shown as follows;

**4.1.1 Sex of Respondents**

Findings (Table 4.1) indicate the sex of respondents. From the table it is shown that 105 (53.6) respondents were males while 91 (46.4%) were females. This implies that both sexes were well represented in this study; however, the number of male respondents was higher than the number of female respondents.

**Table 4.1: Sex of respondents**

|       |        | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
|       | Male   | 105       | 53.6    | 53.6          | 53.6               |
| Valid | Female | 91        | 46.4    | 46.4          | 100.0              |
|       | Total  | 196       | 100.0   | 100.0         |                    |

Source; Field Data, (2023)

**4.1.2 Age**

In this study age of responds data was collected. The study found that 10 (5.1%) of all respondents was aged between 18-25, 44 (22.4%) aged between 26-33, 62 (31.6%) were aged between 34-41, 57 (29.1%) were aged between 42-49, while 23 (11.7%) were aged 50 years and above. This implies that all respondents were old enough to provide information to this study.

**Table 4.2: Age of respondents**

|       |              | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
|       | 18-25        | 10        | 5.1     | 5.1           | 5.1                |
|       | 26-33        | 44        | 22.4    | 22.4          | 27.6               |
| Valid | 34-41        | 62        | 31.6    | 31.6          | 59.2               |
|       | 42-49        | 57        | 29.1    | 29.1          | 88.3               |
|       | 50 and Above | 23        | 11.7    | 11.7          | 100.0              |
|       | Total        | 196       | 100.0   | 100.0         |                    |

Source; Field Data, (2023)

### 4.1.3 Education Level

Data shows that all respondents had attained education ranging from primary education to master's level. Results (Table 4.3) indicate that 4 (2%) had attained primary education, 35 (18%) had attained secondary education, 68 47 (24%) had attained diploma level, 33 (16.8%) had attained degree level while 9 (4.6%) had attained master's level of education.

**Table 4.3: Education level of respondents**

|       |                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------------|-----------|---------|---------------|--------------------|
|       | Primary Education    | 4         | 2.0     | 2.0           | 2.0                |
|       | Secondary Education  | 35        | 17.9    | 17.9          | 19.9               |
| Valid | Certificate          | 68        | 34.7    | 34.7          | 54.6               |
|       | Diploma              | 47        | 24.0    | 24.0          | 78.6               |
|       | Degree               | 33        | 16.8    | 16.8          | 95.4               |
|       | Masters              | 9         | 4.6     | 4.6           | 100.0              |
|       | Total                | 196       | 100.0   | 100.0         |                    |

Source; Field Data, (2023)

### 4.4 Spearman's Correlation Analysis

The researcher used the Spearman's coefficient of correlation ($r_s$) to show the effect of revenue mobilization strategy on revenue collection efficiency. It is asserted that the correlation coefficient ranging between .00 to .19 indicates a very weak correlation, correlation coefficient ranging between .20 - .39 indicates a weak correlation, correlation coefficient ranging between .40 - .59 indicates a moderate correlation, correlation coefficient ranging between .60 - .79 indicates a strong correlation and correlation

coefficient ranging between .80 - 1.0 indicates a very strong correlation (Saunders et al, 2019). The Spearman's coefficients of correlation ($r_s$) are presented as follows.

### 4.1.4 Spearman's Correlation Analysis of Door-To-Door and Revenue Collection Efficiency

The first objective of this study was to assess the effect of door-to-door revenue mobilization strategy on revenue collection efficiency. Based on the correlation analysis of door-to-door revenue mobilization strategy and revenue collection efficiency in the study, it is shown that there is a strong, positive relationship between the two variables with a correlation coefficient value of 0.714 and a p-value of 0.000 as indicated in Table 4.4.

**Table 4.4: Spearman's correlation analysis of door-to-door and revenue collection efficiency**

|  |  |  | DTD | RCE |
|---|---|---|---|---|
| Spearman's rho | DTD | Correlation Coefficient | 1.000 | .714** |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |
|  | RCE | Correlation Coefficient | .714** | 1.000 |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data, (2023)

### 4.1.5 Spearman's Correlation Analysis of Issuance of Demand Notices and Revenue Collection Efficiency

The second objective of this study was to assess the effect of issuance of demand notices strategy on revenue collection efficiency. The correlation analysis of issuance of demand

notices strategy and revenue collection efficiency indicate that there is a strong, positive relationship between the two variables with a correlation coefficient value of 0.765 and a p-value of 0.000 as indicated in Table 4.5.

**Table 4.5:** **Spearman's correlation analysis of issuance of demand notices and revenue collection efficiency**

|  |  |  | IDN | RCE |
|---|---|---|---|---|
| Spearman's rho | IDN | Correlation Coefficient | 1.000 | .765** |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |
|  | RCE | Correlation Coefficient | .765** | 1.000 |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |

**. Correlation is significant at the 0.01 level (2-tailed).

Source; Field Data, (2023)

### 4.1.6 Spearman's Correlation Analysis of Outsourcing and Revenue Collection Efficiency

The third objective of this study was to assess the effect outsourcing strategy on revenue collection efficiency. The Spearman's coefficients of correlation ($r_s$) results indicate that there is a strong, positive relationship between the two variables with a correlation coefficient value of 0.991 and a p-value of 0.000 as indicated in Table 4.6.

**Table 4.6:** **Spearman's correlation analysis of outsourcing and revenue collection efficiency**

|  |  |  | OUT | RCE |
|---|---|---|---|---|
| Spearman's rho | OUT | Correlation Coefficient | 1.000 | .991** |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |
|  | RCE | Correlation Coefficient | .991** | 1.000 |
|  |  | Sig. (2-tailed) | .000 | .000 |
|  |  | N | 196 | 196 |

**. Correlation is significant at the 0.01 level (2-tailed).

Source; Field Data, (2023)

## 4.5 Spearman's Correlation Analysis of Revenue Mobilization Strategies and Revenue Collection Efficiency

The overall correlation analysis of all independent variables i.e. door-to-door, issuance of demand notice and outsourcing have indicated that there is a strong positive correlation between the independent variables and the dependent variable i.e. revenue collection efficiency at varying degrees. Results (Table 4.7) show .714 for door-to-door, .765 for issuance of demand notice, and .991 for outsourcing. Therefore, the independent variables (door-to-door, issuance of demand notice, and outsourcing) have significant strong effects on the dependent variable (revenue collection efficiency).

**Table 4.7:** **Spearman's correlation analysis of revenue mobilization strategies and revenue collection efficiency**

| Independent Variable | Dependent Variable | N | Spearman's Rho Correlation ($r_s$) | Level of Significance |
|---|---|---|---|---|
| Door-to-door | Revenue collection efficiency | 196 | .714 | .000 |
| Issuance of demand notice | Revenue collection efficiency | 196 | .765 | .000 |
| Outsourcing | Revenue collection efficiency | 196 | .991 | .000 |

Source; Field Data, (2023)

## 4.6 ANOVA

The Analysis of variance (ANOVA), a statistical test used to compare variances across averages (means) of differing groups was performed. Results of ANOVA indicate that the overall model is at 5% level of significance, the F calculated is greater than the F critical of 104.519. Moreover, the p-value of 0.000 which is less than 0.05, also confirms that the overall model is significant.

**Table 4.8: ANOVA analysis**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| | Regression | 39.698 | 3 | 13.233 | 104.519 | .000[b] |
| 1 | Residual | 12.154 | 96 | .127 | | |
| | Total | 51.852 | 99 | | | |

a. Dependent Variable: Revenue Collection Efficiency

b. Predictors: (Constant), Door-t-door, Demand, Outsourcing

Source: Field Data (2023)

## 4.7 The Assumptions of Multiple Linear Regression

In performing a multiple regression analysis, the assumptions such as normality, linearity, homoscedasticity, homoscedasticity and multicollinearity have to be tested (Greene, 2011; Wooldridge, 2010: Gujarati, and Porter, 2009). The following presents the test results.

## 4.1.7 Linearity

In MLR analysis, linearity means that the predictor variables (independent variables) in the regression have a straight-line relationship with the outcome variable (dependent

variables). Linearity can be validated if residuals are normality distributed and homoscedastic. The normality and homoscedastic tests indicate linearity (Table 4.9 and Figure 4. 1).

### 4.1.8 Normality

Normality is tested using a goodness of fit test, for example the Kolmogorov-Smirnov test. Table 4.9 and Figure 4.1 shows that residuals are normally distributed.

**Table 4.9: Tests of normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| DTD | .114 | 100 | .003 | .946 | 100 | .000 |
| IDN | .169 | 100 | .000 | .952 | 100 | .001 |
| OUT | .134 | 100 | .000 | .963 | 100 | .007 |
| RCE | .180 | 100 | .000 | .931 | 100 | .000 |

a. Lilliefors Significance Correction
Source: Field Data (2023)
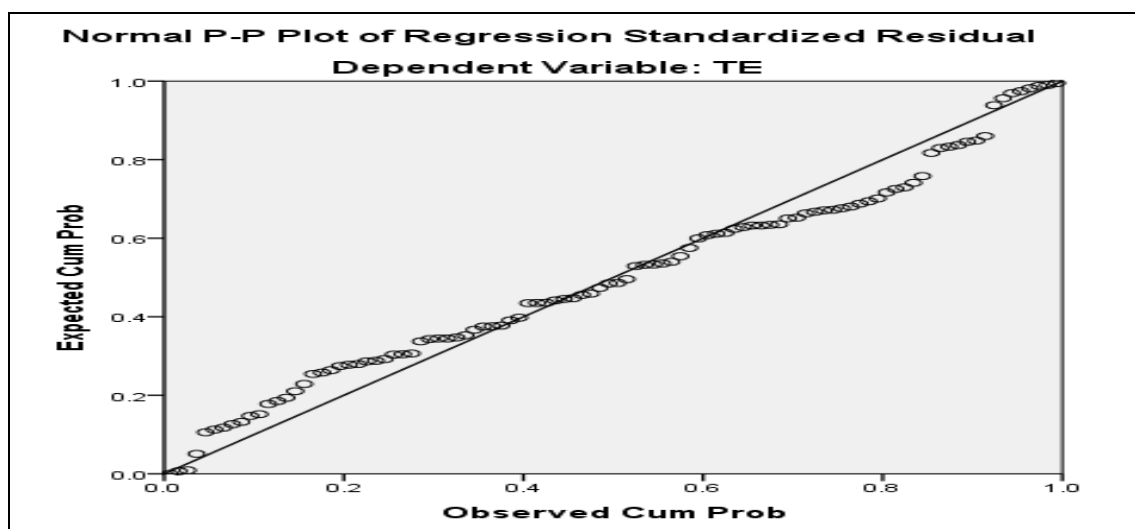


**Figure 4.1: Normality**
Source: Field Data (2023)

### 4.1.9   Homoscedasticity

Homoscedasticity arises when all levels of predictor variables have the same variance errors. Standardised residuals versus predictor value was plotted to test the assumption. Since the residuals were portrayed dispersing about a horizontal line depicting an equal distribution, the assumption was fairly met. Figure 4.2 depicts the assumption test.



**Figure 4.2: Homoscedasticity assumption**

Source: Field Data (2023)

### 4.1.10  Multicollinearity

This assumption states that there are no perfect linear relationships among the explanatory variables. There is no exact collinearity between the X variables. This means that, independent variable shouldn't influence themselves.

**Table 4.10: Multicollinearity assumption**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .577 | .087 | | 5.527 | .000 | | |
| | DTD | .423 | .061 | .321 | 4.264 | .000 | .332 | 3.014 |
| | IDN | .288 | .067 | .260 | 2.333 | .000 | .246 | 4.071 |
| | OUT | .387 | .052 | .214 | 5.714 | .000 | .264 | 3.784 |

a. Dependent Variable: RCE

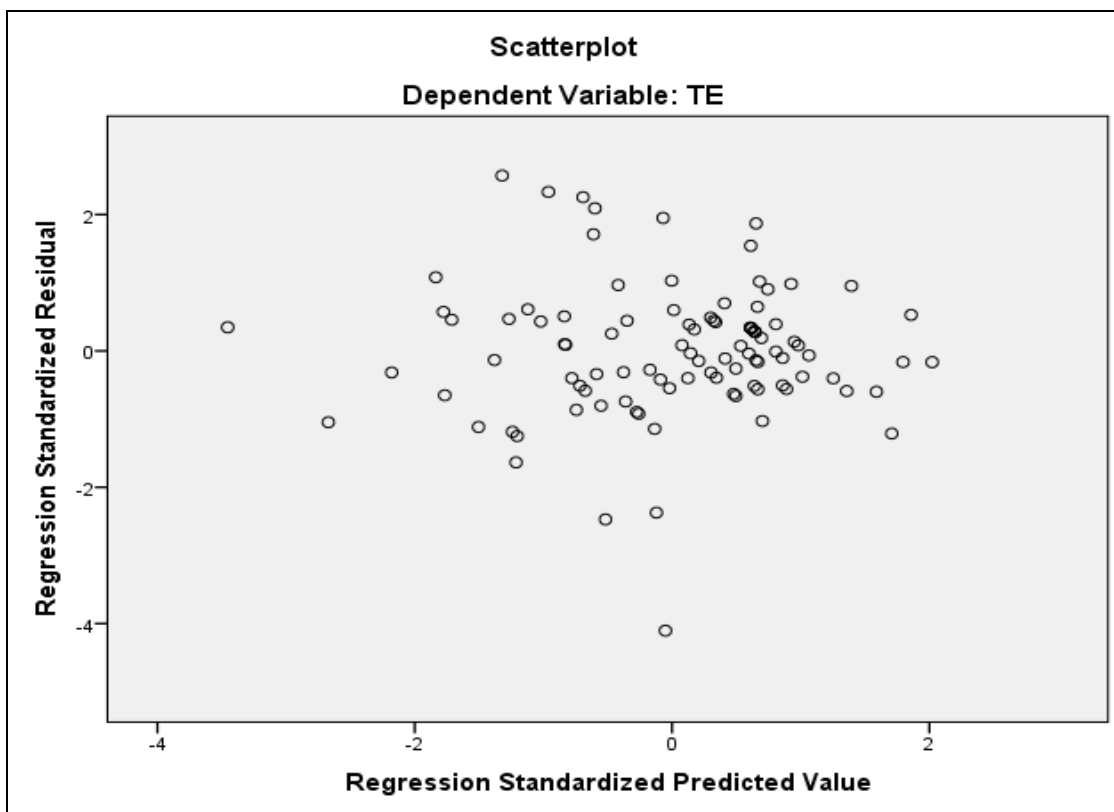Source: Field Data (2023)

## 4.8 Regression Analysis

Regression analysis is used to examine if or not each correlation between revenue mobilization strategies and revenue collection efficiency. The regression model is significant at a 0.05 significant level. The results of the coefficients of regression analysis are described in Table 4.11.

**Table 4.11: Regression analysis**

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | |
|---|---|---|---|---|---|---|---|
| | B | Std. Error | Beta | | | LowerBound | Upper Bound |
| (Constant) | .577 | .087 | | 5.527 | .000 | .408 | .764 |
| DTD | .053 | .061 | .321 | 4.264 | .000 | .120 | .345 |
| IDN | .088 | .067 | .260 | 4.333 | .022 | .019 | .248 |
| OUT | .087 | .052 | .214 | 5.714 | .000 | .145 | .344 |

a. Dependent Variable: Revenue Collection Efficiency

b. Predictors: (constant), effect of door-to-door revenue mobilization strategy and revenue collection efficiency, effect of issuance of demand notices and revenue collection efficiency, effect of outsourcing and revenue collection efficiency

Source: Field Data (2023)

**4.1.11  Regression Analysis of Door-To-Door and Revenue Collection Efficiency**

Table 4.11 reveals that door-to-door and revenue collection efficiency have a significant positive relationship ($\beta$ = .053, p = 0.05, t = 4.264). Therefore, these findings suggest that this revenue mobilization strategy should be encouraged to efficiently enhanced revenue collection efficiency.

**4.1.12  Regression Analysis of Issuance of Demand Notices and Revenue Collection Efficiency**

The regression (Table 4.11) has shown that issuance of demand notices strategy has a positive and significant effect on revenue collection efficiency. The regression analysis indicates ($\beta$ = .088, p = 0.05, t = 4.333). These findings indicate that that issuance of demand notices strategy helps to facilitate revenue collection.

**4.1.13  Regression Analysis of Outsourcing and Revenue Collection Efficiency**

Table 4.11 reveals that outsourcing and revenue collection efficiency have a significant positive relationship ($\beta$ = .087, p = 0.05, t = 5.714). The findings imply that outsourcing should be enhanced to promote revenue collection in the municipality.

**4.1.14  Final Regression Analysis**

From the regression analysis results, the following regression equation was derived

Y = .577 + .053 DTD + .088 IDN + .087 OUT

Whereby:

Y = Revenue Collection Efficiency

DTD = Door-To-Door

IDN = Issuance of Demand Notices

OUT = Outsourcing

$\beta 0$ = Constant Term

$\varepsilon$ = Error Term

The relationship between the independent variables (i.e. door-to-door, issuance of demand notices, and outsourcing) and the dependent variable (revenue collection efficiency) is depicted in this model. Revenue collection efficiency would improve by 57 per cent if door-to-door, issuance of demand notices, and outsourcing all had a null unit. A unit increase in door-to-door would increase revenue collection efficiency by 5.3 per cent; a unit increase in issuance of demand notices would increase revenue collection efficiency by 8.8 per cent; a unit increase in outsourcing would increase revenue collection efficiency by 8.7 per cent (Table 4.11). The findings show that all independent variables i.e. door-to-door, issuance of demand notices, and outsourcing have a significant effect on revenue collection efficiency.

In the regression model summary (Table 4.12), the R value represents the correlation between the dependent and independent variables. The R value in this model is .875 which is greater than 0.5. This value is better. The R square shows the total variation for the dependent variable that could be explained by the independent variables. In this case

the R square is .766 which is better. Further, the adjusted R square value which shows

the generalization of the results is .758. Comparing to the R square value (.766), the

difference is not far. Therefore, the value .758 of the adjusted R square value is good.

**Table 4.12: Regression model summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .875[a] | .766 | .758 | .35582 | .766 | 104.519 | 3 | 96 | .000 |

a. Predictors: (Constant), DTD, IDN, OUT
b. Dependent Variable: RCE

Source: Field Data (2023)

| Model Summary[b] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .921[a] | .848 | .845 | .126 | .848 | 270.758 | 3 | 146 | .000 |

a. Predictors: (Constant), PT, PU, PEU
b. Dependent Variable: RCE

**CHAPTER FIVE**

**DISCUSSION OF FINDINGS**

**5.1  Chapter Overview**

The previous chapter has covered the presentation of findings from this study. This study assesses the effectiveness of revenue mobilization strategies on revenue collection efficiency. The study specifically assesses the effect of door-to-door, issuance of demand notices and outsourcing revenue mobilization strategies on revenue collection efficiency. The findings from this study as presented on chapter four are discussed in this chapter.

**5.2  Effects of Door-To-Door Strategy on Revenue Collection Efficiency**

This study sought to assess the effectiveness of door-to-door revenue mobilization strategy on revenue collection efficiency. The regression analysis of the findings shows that door-to-door mobilization strategy has a strong significant effect on revenue collection efficiency where $\beta = .053$, $p = 0.05$, $t = 4.264$ (Table 4.11). This implies that door-to-door revenue mobilization strategy is an important strategy for revenue collection efficiency.

The findings from this study conform to other studies that have been conducted on door-to-door revenue mobilization strategy. Abdul-Wahab, Nkegbe & Haruna, (2018) asserted that door-to-door collection is the most widely used revenue mobilization strategy.

Similarly, Adaletey, Almaamari, & Achiyaale, (2023) observed that the use of municipal revenue collectors was effective. However, the study suggested provision of training to door-to-door revenue collectors to avoid problems such as corruption. Also, Balán et al, (2022) posited that payment of cash to revenue collectors reduces costs and time for revenue payers to travel to revenue offices. Balán et al, (2022) adds that the use of devices such as Point of Sale (POS) machines that issue receipts are more effective methods for door-to-door revenue collection.

Therefore, basing on the evidences discussed above, it is evident that this study adds to the existing knowledge on the importance of door-to-door on revenue collection efficiency.

## 5.3 Effects of Issuance of Demand Notice Strategy on Revenue Collection Efficiency

This study also sought to assess the effect of issuance of demand notice on revenue collection efficiency. The regression analysis indicates ($\beta$ = .088, p = 0.05, t = 4.333). These findings indicate that that issuance of demand notices strategy helps to facilitate revenue collection. The results from the field conform to Abdul-Wahab, Nkegbe & Haruna, (2018) and Korir, (2020) who found that issuance of demand notice was an effective way of revenue collection. Also, Mtweve, (2014) asserted that issuance of demand notice is an important strategy for mobilizing revenue collection.

**5.4    Effects of Outsourcing Strategy on Revenue Collection Efficiency**

This study, furthermore, sought to assess the effects of outsourcing strategy on revenue collection efficiency. The regression analysis scores that $\beta = .087$, $p = 0.05$, $t = 5.714$ (Table 4.11). Therefore, outsourcing has a strong positive significant effect on revenue collection efficiency. The results imply that outsourcing enhances revenue collection efficiency by reducing costs and time burden to municipal officials.

Mtasigazya, (2018) conforms that outsourcing is cost-saving; however, it was observed that may increase costs the government fails to monitor outsourced companies. Therefore, outsourcing revenue collection can result to saving cost when outsourcing is executed with integrity. Similarly, Mgonja & Poncian, (2019) posited that outsourcing was one of the effective tax administration strategies if properly managed. Then, Fjeldstad and Heggstad, (2012) conformed that outsourcing was one of the tax mobilization strategies used by municipalities to improve tax collection. Furthermore, Manyanga (2020) conforms that that outsourcing has outstanding performance. Therefore, municipalities should ensure full exploitation of all outsourced sources of revenue in the municipalities and hence increase revenue collection efficiency.

The information presented above is evident that this study adds to the body of knowledge that outsourcing significantly increases municipal revenue performance. Therefore, it is high time for municipalities to enhance outsourcing to facilitate proper collection of revenues.

# CHAPTER SIX

# SUMMARY, CONCLUSION AND RECOMMENDATIONS

## 6.1    Chapter Overview

The preceding chapter has provided the discussion of the results; this chapter however, focuses on providing the summary of the findings, conclusion and recommendations of the study basing on the findings presented in this dissertation. Also, study implications, and areas of further studies are presented under this chapter.

## 6.2    Summary of Findings

This study assessed the effectiveness of revenue mobilization strategies on revenue collection efficiency. Specifically, the study assessed the effect of door-to-door revenue mobilization strategy on revenue collection efficiency, the effect of issuance of demand notice on revenue collection efficiency and the effect of outsourcing strategy on revenue collection efficiency.

The study was underpinned by the positivism philosophy and used a quantitative approach to achieve its objectives. The study employed a total of 200 respondents who were obtained from the Kinondoni Municipal Council. These included municipal officials, and businessmen within the municipality. Data was collected using a questionnaire survey tool which comprised of closed ended questions using a Likert scale format. A total 196 questionnaires were filled out and returned to the researcher

giving a total response rate of 98%. Data were analysed using the SPSS programme version 20 which enabled performance of multiple regression analysis and other statistical computations.

The findings from this study show that revenue mobilization strategies have significant positive effects on revenue collection efficiency. The regression results of door-to-door mobilization strategy shows that door-to-door mobilization strategy has a strong significant effect on revenue collection efficiency ($\beta$ = .053, p = 0.05, t = 4.264). This implies that door-to-door revenue mobilization strategy is an important strategy for revenue collection efficiency. The study has also revealed that door-to-door collection is the most widely used revenue mobilization strategy and the mist effective strategy.

Also, the study has indicated that issuance of demand notices has a significant positive effect on revenue collection efficiency. The regression results of issuance of demand notices show that this strategy has a significant positive effect of revenue collection efficiency ($\beta$ = .088, p = 0.05, t = 4.333). These findings indicate that that issuance of demand notices strategy helps to facilitate revenue collection.

Further, the study has indicated outsourcing has a significant positive effect on revenue collection efficiency. The regression analysis shows ($\beta$ = .087, p = 0.05, t = 5.714). Therefore, outsourcing has a strong positive significant effect on revenue collection efficiency. The results imply that outsourcing enhances revenue collection efficiency by

reducing costs and time burden to municipal officials. Outsourcing is cost-saving when it is executed with integrity.

## 6.3    Conclusion

This study focused on assessing the effects of revenue mobilization strategies on revenue collection efficiency. The study specifically sought to assess the effect of door-to-door revenue mobilization strategy on revenue collection efficiency. The study has revealed that door-to-door revenue mobilization strategy has a significant positive effect on revenue collection efficiency. The study has conformed to other studies that have been conducted in different areas and with different methodologies. The findings inform policy makers, decision makers, and practitioners to use the knowledge gained from the study to enhance the operationalization and practice of door-to-door revenue mobilization strategy to increase revenue collections.

The study also assessed the effect of issuance of demand notice on revenue collection efficiency. Results have indicated that issuance of demand notice has a significant positive effect of revenue collection efficiency. Therefore, this revenue mobilization strategy should be enhanced by municipal councils to ensure efficiency in collecting revenues. This information is also vital to municipal council officials, policy makers, practitioners and decision makers.

Furthermore, the study assessed the effect of outsourcing revenue mobilization strategy on revenue collection efficiency. The study has revealed that outsourcing revenue

mobilization strategy is an effective way for revenue collection efficiency. Regression results have indicated that outsourcing has a significant positive effect on revenue collection efficiency. Therefore, this study indicates that it is vital to enhance outsourcing for efficient revenue collections.

## 6.4   Recommendations

This study has revealed that door-to-door, issuance of demand notices and outsourcing are important revenue mobilization strategies that have strong, positive effect on revenue collection efficiency. The overall results imply that these revenue mobilization strategies should be enhanced and strengthened to increase revenue collection efficiency. Municipal councils depend on their own sources of income including from revenues for economic development and sustainability. The increased efficiency in revenue collection can boost economic development of the municipalities and the country at large.

## 6.5   Areas for Further Studies

Revenue mobilization strategies and revenue collection efficiency are too broad. Specifically, this study focused on effectiveness of the revenue mobilization strategies on revenue collection efficiency. There are other areas of research that future researchers can investigate.

Future studies may focus on the challenges facing municipal revenue collection, the application of Information and Communication Technology (ICT) in revenue collection

efficiency, or perceptions of revenue payers on revenue mobilization strategies. Future studies may also focus on the effective revenue collection strategy.

This study used one data collection method i.e., questionnaire survey to collect data. Other studies may use multiple methods or single other methods to research the same problem, and finally make triangulation of the results.

## 6.6   Limitations of the Study

A number of limitations may limit this study;

i)   Generalizability: The findings of the study may be specific to the Kinondoni Municipal Council in Dar es Salaam and may not be directly applicable to other municipalities in different contexts. Therefore, caution should be exercised when generalizing the results.

ii)   Time Constraints: The study may have time limitations that could impact the depth and breadth of data collection and analysis. It is important to acknowledge that a comprehensive assessment of all aspects of revenue collection in municipalities may require significant time and resources.

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**APPENDICES**

**APPENDIX 1: QUESTIONNAIRE SURVEY**

**SECTION A: INTRODUCTION**

My name is Zahoro R Hanuna**,** I am carrying out research titled **"*Effectiveness of Municipal Revenue Mobilization Strategies on Revenue Collection Efficiency: A Case of Kinondoni Municipality*"** in partial fulfillment of the award of a Master's degree from the Open University of Tanzania. Please note that, the information you provide will be kept confidential and will only be used for this research and that no attempt swill be made to disclose your identity.

**SECTION B: RESPONDENTS' DEMOGRAPHIC INFORMATION**

**Instructions: Put a tick (√) in the appropriate box**

1.  Sex

     i.  Male             [     ]

    ii.  Female          [     ]

2.  Age

     i.  18 – 25        [     ]

    ii.  26 – 33        [     ]

   iii.  34 – 41        [     ]

   iv.  42 – 49        [     ]

    v.  50 and above  [     ]

3.  Education level

     i.  No education     [     ]

    ii.  Primary Education  [     ]

   iii.  Secondary Education [     ]

   iv.  Certificate      [     ]

    v.  Diploma       [     ]

   vi.  Degree        [     ]

  vii.  Masters       [     ]

 viii.  PhD          [     ]

**SECTION C: Measures of the effectiveness of revenue mobilization (door-to-door, demand notice and outsourcing) on revenue collection efficiency.**

The following statements inquire about your response in a variety of situations. For each item, indicate how well it describes you or the organization by choosing the appropriate letter on the scale at the top of the page. Use 1, 2, 3, 4, 5 where 1 = Strongly Disagree, 2 = Disagree, 3 = Not sure, 4 = Agree, and 5 = Strongly Agree when you have decided on your answer, fill in the letter next to the item number. Answer as honestly as you can. Thank you.

| S/N | Variables | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|
| **Measures of Door-To-Door Revenue Collection** | | | | | | |
| 4. | Doo-to-door revenue collection strategy reduces time to travel to municipal offices to make payments | | | | | |
| 5. | Door-to-door revenue collection strategy reduces costs | | | | | |
| 6. | Door-to-door revenue collection allows for face-to-face interaction, which can help establish a personal connection and build trust with potential customers | | | | | |
| 7. | Door to door revenue collection is limited by geographical factors, and revenue collectors may not be able to reach some households or businesses | | | | | |
| 8. | Door to door revenue collection is influenced by weather conditions, which can limit the ability of municipalities to efficiently collect revenues | | | | | |
| **Measures of Issuance of Demand Notices** | | | | | | |
| 9. | Demand notice is a low cost strategy | | | | | |
| 10. | Demand notice describes when customers must pay their debt before filling a lawsuit in court. | | | | | |
| 11. | Demand notice helps the municipality to collect money owed to the debtors without having to go through the hassle of filing in court. | | | | | |
| 12. | Demand notice is effective on revenue collection | | | | | |
| 13. | Demand notice is efficient on revenue collection | | | | | |
| 14. | Demand notice saves time | | | | | |
| **Measures of Outsourcing** | | | | | | |
| 15. | Outsourcing helps the municipality to achieve a more productive, efficient service, often of greater quality | | | | | |
| 16. | Outsourcing is cost effective | | | | | |
| 17. | Outsourcing reduces delinquency rates (e.g.) corruption | | | | | |
| 18. | Outsourcing gives time to municipal staff to focus on management and service delivery | | | | | |
| 19. | Outsourcing increases collection rates leading to an improved municipal balance sheet | | | | | |
| 20. | Outsourcing increases productivity and efficiency | | | | | |

**APPENDIX IV: RESEARCH CLEARANCE LETTER**

# THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

## THE OPEN UNIVERSITY OF TANZANIA

**Ref. No OUT/ PG202101455**                    **25ᵗʰ September, 2023**

Municipal Director,
Kinondoni Municipal Council
P.O Box 31902,
**DAR ES SALAAM.**

<u>**RE: RESEARCH CLEARANCE FOR MR ZAHORO RASHID HANUNA REG NO: PG PG202101455**</u>

2.      The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1ˢᵗMarch 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1ˢᵗJanuary 2007.In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.

3.      To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief

background, the purpose of this letter is to introduce to you **Mr. Zahoro Rashid Hanuna, Reg. No: <u>PG202101455</u>)** pursuing **Master of Business Administration.** We here by grant this clearance to conduct a research titled **"Effectiveness of Revenue Mobilization Strategies on Revenue Collection Efficiency A Case of Kinondoni**

**Municipality".** He will collect his data as indicated at your office from 26th September to 10th November 2023.

4.    In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820.We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.


Yours sincerely,
**THE OPEN UNIVERSITY OF TANZANIA**

Prof. Magreth S.Bushesha
**For*:* VICE CHANCELLOR**

## APPENDIX V: RESEARCH PERMIT (RC - DSM)

JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA RAIS
TAWALA ZA MIKOA NA SERIKALI ZA MITAA

MKOA WA DAR ES SALAAM
Anwani ya Simu:
Simu:2203156/2203158/286371
Barua pepe ras@dsm.go.tz

OFISI YA MKUU WA MKOA,
3 Barabara ya Rashidi Kawawa
S.L.P 5429,
12880 DAR ES SALAAM.

Unapojibu Tafadhali taja:

27 Septemba, 2023

Kumb. Na. EA.260/307/02B/177

Mkurugenzi wa Manispaa,
Halmashauri ya Manispaa Kinondoni,
S. L. P. 31902,
Dar es Salaam.

Yah: KUMTAMBULISHA BW. ZAHORO RASHID HANUNA
KUFANYA UTAFITI

Tafadhali husika na somo tajwa hapo juu.

2. Ofisi ya Mkuu wa Mkoa wa Dar es Salaam imepokea barua **Kumb. Na. OUT/PG202101455 ya tarehe 25 Septemba, 2023** kutoka Chuo Kikuu Huria ikimtambulisha na kumuombea kibali cha utafiti Bw. Zahoro Rashid Hanuna katika Halmashauri yako.

3. Mwanafunzi huyu anafanya utafiti kuhusu *"Effectiveness of Revenue Mobilization Strategies on Revenue Collection Efficiency: A Case of Kinondoni Municipality."*

4. Kwa barua hii, kibali kimetolewa kuanzia 26 Septemba, 2023 hadi 10 Novemba, 2023.

5. Asante kwa ushirikiano wako.

Emmanuel S. Musona
Kny: **KATIBU TAWALA MKOA**
**DAR ES SALAAM**

Nakala: Makamu Mkuu wa Chuo,
Chuo Kikuu Huria,
Dar es Salaam.

Bw. Zahoro Rashid Hanuna

## APPENDIX V: RESEARCH PERMIT (DED – KINONDONI)

# JAMHURI YA MUUNGANO WA TANZANIA

### OFISI YA RAIS,
### TAWALA ZA MIKOA NA SERIKALI ZA MITAA

## HALMASHAURI YA MANISPAA YA KINONDONI

*Unapojibu tafadhali taja:*

**Kumb. Na.** HB.345/520/

**Tarehe:** 27 **Septemba**, 2023

Divisheni na Vitengo
Kata zote za Manispaa,
Manispaa ya Kinondoni,
S.L.P 31902,
**DAR ES SALAAM.**

### YAH: KIBALI CHA KUFANYA UTAFITI NA KUMTAMBULISHA
### BW. ZAHORO RASHI HANUNA

Kichwa cha habari hapo juu cha husika.

2.     Ofisi ya Mkurugenzi wa Manispaa imepokea barua yenye Kumb.Na. **EA.260/307/01B/178** ya tarehe **27 Septemba, 2023** toka ofisi ya Katibu Tawala Mkoa ikimtambulisha Mtafiti mtajwa hapo juu.

3.     Kwa barua hii **Kibali kimetolewa** cha kufanya utafiti kuhusu *Effective of Revenue Mobilization Strategies on Revenue Collection Efficiency.* Utafiti utaanza tarehe 29 Septemba, 2023 hadi 10 Novemba, 2023 katika Kata na Divisheni za Halmashauri ya Manispaa ya Kinondoni.

4.     Tafadhali mpokee na kumpa ushirikiano.

Kny: *MKURUGENZI WA MANISPAA*
*MANISPAA YA KINONDONI*
*DAR-ES-SALAAM*

...........................
*R.R.Mmbagga*
Kny: **MKURUGENZI WA MANISPAA**

<u>**Nakala:**</u>

Mkurugenzi wa Manispaa – aione kwenye jalada
Wakuu wa Divisheni - kwa taarifa
Watendaji wa Kata - kwa taarifa
**Zahoro Rashid Hanuna** - kwa taarifa

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*Barua zote zitumwe kwa Mkurugenzi wa Manispaa Manispaa ya Kinondoni, S.L.P. 31902, 2 Barabara ya Morogoro, 14883 Dar es Salaam, Unaweza pia kuwasiliana nasi kwa Simu: +255 2170173 Nukushi: 2172606, Barua pepe – info@kinondonimc.go.tz*

# MANUSCRIPT