



# The Contribution of Revenue Collection Actors in Own Source Revenue Mobilization: A Case of Four Local Government Authorities in Tanzania Mainland

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**Abstract:** The study was undertaken in 2017 to measure the contribution of revenue collection actors in own source revenue mobilization of four Local Government Authorities in Tanzania Mainland. The four LGAs from which the study was undertaken were; Bahi District Council, Dodoma Municipal Council, Kongwa District Council, and Manyoni District Council. The sample size of the study was 84 respondents obtained through purposive sampling. The structured cross-sectional survey design was adopted because it covers the wide range of the study area. The research findings revealed that 24 (28%) of councilors their contributions were community mobilization and sensitization to pay local taxes, identification of local revenue sources, approval of by-laws and revenue collection estimates, monitoring and supervision of own source revenue collection in their areas of jurisdiction. Moreover, the results showed that 20 (24%) of CMT members their contributions were to identify revenue sources, set revenue collection estimates, collect and supervise revenue, and educate tax payers to pay taxes. Furthermore, the findings revealed that 16 (19%) of WEOs/MEOs/VEOs their contributions were community mobilization and sensitization, revenue collection and supervision, educates people on the benefits of paying taxes in their areas of jurisdiction. Also, the research findings showed that 8 (10%) of own source revenue collectors their contributions were own source revenue collection. Moreover, the results revealed that 16 (19%) of tax payers their contributions were to pay local taxes to their respective LGAs. Therefore, own source revenue collection actors are very indispensable people for LGAs own source revenue mobilization. Consequently, better social service delivery to the local community can be attained by the respective LGA.

**Keywords:** Contribution, Own source revenue mobilization, Actors, LGAs.

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## 1. Introduction

Tanzania has a two tier government structure, i.e. central government and the local government. The nation is divided into 27 regions each administered by a regional administrative secretariat, an extended arm of the central government. The regions are divided into 185 LGAs grouped as rural and urban areas. In the rural context, the districts are governed by District Councils. There are

nearly 125 such district councils in Tanzania. The urban areas are governed by town councils, municipal councils and city councils. There are 12 town councils, 20 municipal councils and 2 city councils. At the level lower than the LGA, i.e. wards, Development committees are established for coordination between village councils and the LGAs. Sub-national government structure in Tanzania is defined under the Constitution of Tanzania and local government specific legislations such as Local

Government (Urban Authorities) Act 1982, amended in 1999 and Local Government (District Authorities) Act 1982, amended in 1999. The revenue sources of the LGAs are defined in the Local Government Finance Act, 1982, amended as on 2002.

The Local Government Authorities (LGAs) in Tanzania, have extended scope of responsibilities in supporting public service, including poverty eradication, reducing child mortality, combating HIV and AIDS, Universal Primary Education, eradication of hunger and fighting diseases (Tidemand, and Jamal, 2008; Uhunmwuango and Epelle, 2008 and Mzenzi, 2013). Despite the extended responsibilities, Local Government Authorities (LGAs) in Tanzania have no financial ability to execute their responsibilities (PMO-RALG, 2013; REPOA, 2008; URT, 2016 and LGCDP, 2010). This is due to Low performance in local revenue collection brought about by several factors including; public resistance to pay taxes, fees and charges, lack of buoyant sources of revenue, corruption and poor administrative capacity among others (Chongela, et. al., 2019).

Moreover, the weaknesses of the Tanzanian local government revenue system is also among of factors contributing to the low performance of own source revenue collection attributed by low-yielding taxes assigned to Local Government authorities which are among the least popular and politically acceptable revenue sources; the fragmentation of the local tax system which causes horizontal inequities and inefficiency (URT, 2006). Consequently, the Tanzanian local government authorities have experienced an extremely dependence of central government funding, which limits the capacity to serve the increasing and unlimited demand of public services to the citizen (Mzenzi, 2013).

However, a sound revenue system for local governments is a critical prerequisite for the success of fiscal decentralization in Tanzania. Adequate mobilization of own source revenue generated by local governments from local sources in the form of taxes, charges and fees is the key to improved provision of various public goods and services to eradicate poverty and achieve development goals. Strengthening own source revenue mobilization can improve fiscal autonomy through more predictable access to revenue. This would allow local governments authorities to have greater ownership and control over their development agenda. Own-source revenue also has the potential to foster political and administrative accountability of councilors to their citizens (Chongela, et. al. 2019).

## 1.1 Research Questions

1. Do revenue collection actors participate in own source revenue mobilization?

2. What the contributions of revenue collection actors in own source revenue mobilization?

## 1.2 Problem statement

Regardless of the main objective of establishing Local Government Authorities in the country, being moving better social services provision closer to the people, for many years they have been facing problems of not performing well in own sources revenues collections (Fjeldstad and Heggstad, 2012). Through various studies there have been revealed many factors associated with low revenue collections in Tanzanian LGAs. Poor revenue collections and poor revenue management have been major problems for LGAs in the country (PMO RALG, 2013). The question of unwillingness to pay can be one of the factors, but also the poor and inadequate services provided by the LGAs to the public is another contributing factor. Other factors pointed out were demographics, politics, gender, negligence, technology, capacity and customer care also might be leading into this problem (PMO RALG, 2013).

Own source revenue collection actors including councilors have significant contributions in mobilizing citizens to pay various local taxes such as fees and charges to their local government authorities for revenue enhancement. However, even though several studies have been conducted on local government authorities own source revenue mobilization in the developing world including Tanzania; still the own source revenue collections are insufficient to develop and supply adequate services for the fast growing population (Fjeldstad and Heggstad, 2012). Hence, this study focused to bridge such kind of research gap of knowledge by exploring the contribution of revenue collection actors in own source revenue mobilization of local government authorities in Tanzania mainland.

## 1.3 Significance of the study

The study is significant to local government authorities' revenue collection actors in executing their regular functions of mobilizing own source revenue for revenue enhancement. Moreover, the influence of revenue collection actors in own source revenue mobilization can help LGAs to generate revenues for quality social services delivery to the surrounding community. Hence, the livelihood of the local community can be improved through efficient and effective utilization of the collected own source revenues.

## 2. Literature Review

In Sub-Saharan African countries including Tanzania several studies have been undertaken to measure own source revenue mobilization. These studies include;

Fjeldstad, 2012; 2014; REPOA, 2008; and **LGCDP, 2010** who reported that Local Government Authorities (LGAs) have four major categories of revenue sources namely, central government transfer, own source revenue, donor support fund and loan from various sources. Moreover, studies from Sub-Saharan African countries have shown that, Local Authorities from countries like Tanzania, Kenya, and Uganda have not been dynamic in generating and collecting their own source revenues (Fjeldstad, 2012; 2014; LGCDP, 2010; URT, 2016 and REPOA, 2008). However, the dependence of local government authorities from central government transfer is similar to many countries in Sub-Saharan African countries whereby the dependence rate ranges between seventy percent (70%) to ninety-seven percent (97%) in most of Local government authorities (REPOA 2008, Uhumwuangho and Epelle, 2008; Mzenzi, 2013; Fjeldstad, 2012;2014).

Chindengwike, et. al. (2021) studied on influence of approved budget on promoting outsourced revenue collection performance of Local Government Authorities in developing countries including Tanzania. They concluded that, there is gap that exists between LGAs approved budgets and the actual revenue collections due poor projections, poor negotiations between government and agents, political interference, poor estimation of rates and charges. Therefore, they recommended that estimated budgets should be well organized in order to come up with realistic and attainable approved budgets in LGAs in developing countries.

Chongela, et al. (2019) analyzed on the revenue gap between own source revenue estimates and actual own source revenue collection in Tanzanian Local Government Authorities. They found that actual own source revenue collection is less than the budgeted own source revenue collection due to narrow base of own revenue sources, ambitious of own source revenue estimates and instability of the available own revenue sources. Hence, they concluded that own revenue sources should be widened and stabilized so as to cater for the demand of the local community of getting quality social service delivery.

Moreover, UN habitat (2015) for a better urban future studied on the challenges of local government financing in developing countries they argued that many local governments in developing countries face the near-impossible task of funding the infrastructure and services required to meet the basic needs of growing urban populations, while forward-looking capital investments are not possible for financial reasons. Local financial management frequently suffers from lacking technological infrastructure and capacity, and opportunities for revenue generation are often restricted by inadequate regulatory frameworks or disadvantageous political structures. Lagging public-sector spending takes a toll on urban efficiency and local economic activity,

creating a vicious cycle of budgetary shortfalls, choking urban conditions, and economic stagnation.

Mutua and Wamalwa (2017); worked on Enhancing Mobilization of Own Source Revenue in Nairobi City County: Issues and Opportunities. They argued that Nairobi City County should proactively engage more with taxpayers in all county revenue matters, including legislations through better communication and publicity of all important documents in advance of meetings.

Siddiquee, et.al (2012) studied on Regional Autonomy and Local Resource Mobilization in Eastern Indonesia: Problems and Pitfalls of Fiscal Decentralization. They argued that the dependency of local authorities on central government is excessive and that the share of local revenue in regional budget has remained rather small. Moreover, the results showed that while the fiscal power granted to local governments is limited, a combination of political-economic and contextual factors have further undermined the prospect of revenue mobilization at the local level.

PMO-RALG, (2013) reported on the major revenue sources of local government authorities in Tanzania including; land rent, service levy, parking fee, hotel levy, property taxes, crop cess, forest produce cess, guest house levy, vehicle license fees, fishing vessel license fees, commercial fishing license fee, intoxicating liquor license fee, private health facility license fee, taxi license fee, and transportation permit fees, business license fee, fines and penalty fees among others. Moreover, PMO-RALG, (2013) argued that councilors are the major actors in LGAs own source revenue mobilization; hence they should be frequently reminded of their supportive contribution in local revenue collection.

## 3. Methodology

### 3.1 Research Design

The study employed cross-sectional survey design because it allows information to be collected at once from a relatively large number of cases or units of inquiry under investigation (Panneerselvam, 2014). In other words, large number of people, groups, relationships, organizations or communities is studied by gathering information on few variables. The researchers have chosen cross-sectional survey design because of the need to investigate the selected variables of the entire population which almost constitute a total of 185 LGAs all over the country. However, because of time and cost constraints, a sample of four (4) LGAs was examined to represent the whole country.

### 3.2 Area of the study

The empirical study was undertaken in two (2) regions of Tanzania mainland namely, Dodoma and Singida. In Dodoma region three (3) councils were selected, namely: Kongwa District council, Bahi District council, and Dodoma Municipal council. In Singida region one (1) council was selected, namely; Manyoni District council. The key reason for selection of the study area was the performance in own source revenue mobilization.

### 3.3 Population, sample and sampling techniques

In this study, multistage sampling technique was used to sample two (2) regions and purposive sampling was used

to select LGAs in Tanzania mainland. In order to ensure that the sample of LGAs selected for field mission is representative of the entire LGAs population and to adequately address the research questions, the sample of four (4) LGAs out of 185 LGAs were selected for field visit. Furthermore, purposive sampling was employed in identifying the required sample of respondents. A sample size of twenty-one (21) respondents was selected from each selected LGA which constitutes; five (5) Council Management Team (CMT) members, six (6) councilors, four (4) Ward/Village/Mitaa Executive Officers, four (4) tax payers/residents and two (2) revenue collectors. Hence, the study constitutes a total of eighty-four (21\*4 = 84) respondents sampled from four LGAs as shown in Table 1 below.

**Table 1: List of Regions and LGAs involved in the study**

S/No.	Region	Local Government Authority	Sample size
01	Dodoma	Bahi District Council	21 respondents (6 councilors, 5 CMT, 4 WEOs./VEOs/MEOs, 4 tax payers and 2 revenue collectors)
		Kongwa District Council	21 respondents (6 councilors, 5 CMT, 4 WEOs./VEOs/MEOs, 4 tax payers and 2 revenue collectors)
		Dodoma Municipal Council	21 respondents (6 councilors, 5 CMT, 4 WEOs./VEOs/MEOs, 4 tax payers and 2 revenue collectors)
02	Singida	Manyoni District Council	21 respondents (6 councilors, 5 CMT, 4 WEOs./VEOs/MEOs, 4 tax payers and 2 revenue collectors)
		<b>Total</b>	<b>84 respondents sampled for the study</b>

Source: Researchers sampling procedures (2017).

### 3.4 Data collection methods

This study used both primary and secondary data whereby multiple data collection methods were employed to collect these kind of information. Multiple methods such as structured questionnaire survey and documentary review designs were used as methods for primary and secondary data collection respectively. Primary data were collected from 84 respondents through structured questionnaires prepared and administered by the research team as described in Table 1 above. Secondary data were obtained through reviewing various documents including budgetary reports, revenue performance reports, Finance and administration committee reports, Council by-laws, and relevant acts relating to revenue collection in LGAs like Local Government Finances CAP 290, Local Government CAP 287 and 288 for rural and urban council respectively

and Local Government (Urban Rating Act) CAP 289 and other studies conducted previously by various researchers in the concerned area.

#### 3.4.1 Structured questionnaire survey design

The structured questionnaire for data collection was divided into four parts. The first part of questionnaire was administered to the Council Management Team namely: Municipal/District Executive Director, Municipal/District Treasurer, Municipal/District Planning Officer, Municipal/District trade officer and Municipal/District revenue accountant. The second part of questionnaire was administered to councilors. Third part of the questionnaire was administered to Ward and Village/Mitaa Executive

Officers while the last part of the questionnaire was administered to revenue collectors and taxpayers. In this study, structured questionnaire was used as a tool to collect primary data because it was easier to use questions prepared on the paper. It also gives the respondents more time to think and consult other members of the society under the administration of the researcher and it is free from bias and does not exert much pressure on the respondents hence make them more comfortable (Panneerselvam, 2014). The questions asked were mixture of open and closed ended questions with the purpose of assessing the contribution of revenue collection actors in own sources revenue mobilization.

### **3.4.2 Documentary review design**

The relevant secondary information extracted and reviewed from files, circulars, reports and other records published and unpublished which contain vital information about revenue mobilization. The method was useful because it supplemented the structured questionnaire survey method in enabling the researcher to get accurate and reliable data (Kothari, 2009).

## **3.5 Data analysis and presentation**

Data collected through structured questionnaires were coded and analyzed using excel and stata statistical packages. The research findings were presented qualitatively and quantitatively based on the types of data analyzed. Descriptive statistics were used to draw the conclusion from the analysis.

### **3.5.1 Qualitative Data Analysis**

The research information addressing the problems that could not be summarized numerically were analyzed qualitatively. Such information includes the description of the contribution of revenue collection actors in own

sources revenue mobilization of Local Government Authorities in Tanzania Mainland.

### **3.5.2 Quantitative Data Analysis**

The research information that could be put in numerical terms were analyzed quantitatively.

## **4. Results and Discussion**

The study was conducted to measure the contributions of revenue collection actors in own source revenue mobilization. The previous literature was reviewed from global to local context. Data was collected, analyzed, summarized, discussed and presented in figures and narratives as shown below.

### **4.1 Demographic characteristics of sampled respondents**

The study composed of men and women whereby 66% of sampled respondents were men while 34% were women. On the other hand, education level of sampled respondents was ranged from primary to university education. The 19% of the sampled respondents were primary education graduates whereas 21% of sampled respondents were secondary education graduates. Moreover, 24% of the sampled respondents were college graduates and 36% of sampled respondents were university graduates. Furthermore, the age of sampled respondents ranged between 20 and above 59 years. The 8% per cent of sampled respondents were aged between 20 – 29 years. The 25% of sampled respondents were aged between 30 – 39 years. The 35% of sampled respondents were aged between 40 – 49 years. Furthermore, the 30% of sampled respondents were aged between 50 – 59 years while the 2% of sampled respondents were aged above 59 years (Fig 1).

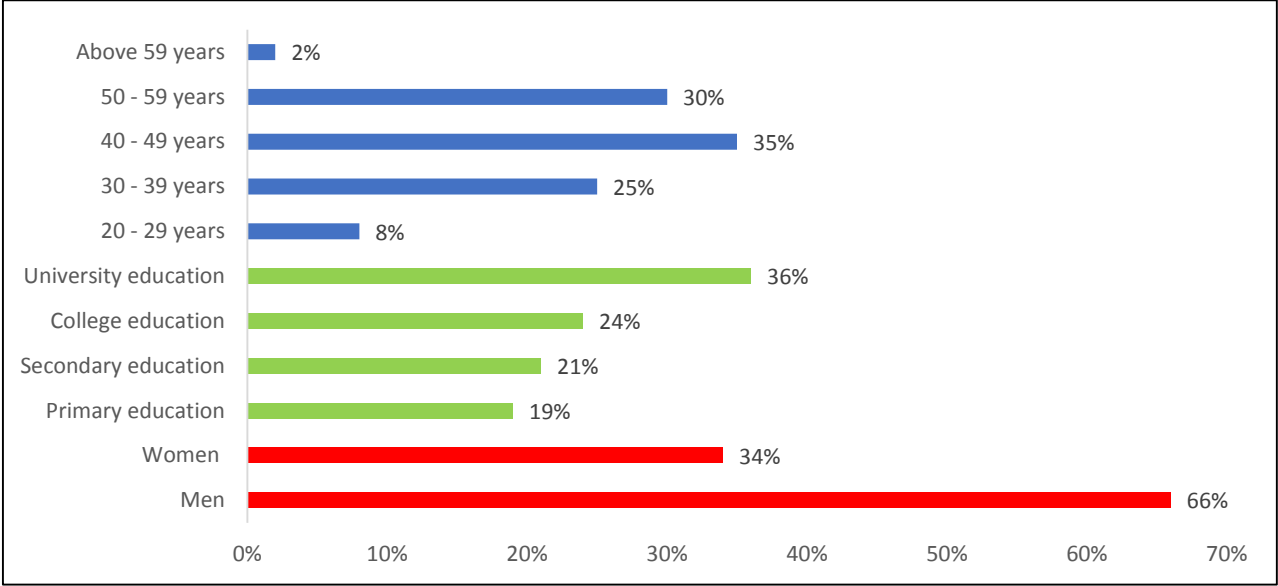


Figure 1: Demographic characteristics of sampled respondents

**4.2 Analysis of research questions**

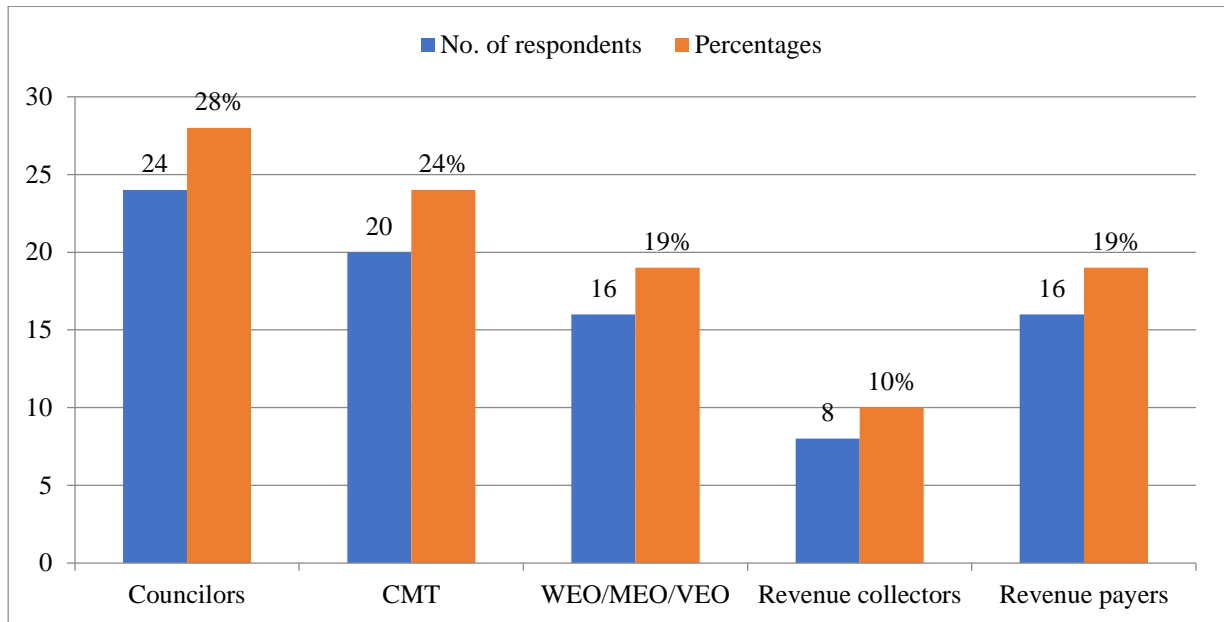
**4.2.1 Analysis of data for research question**

**one: Do revenue collection actors participate in own source revenue mobilization?**

Research question one of the study focused on participation of revenue collection actors in own source revenue mobilization of Local Government Authorities (LGAs). The results revealed that 84, respondents equivalent to 100% of revenue collection actors participated in own source revenue mobilization in their respective LGAs as shown in Figure 2 below.

The results showed that twenty-four (24) councilors equivalent to twenty-eight percent (28%) participated in own source revenue mobilization in their areas of

jurisdiction. Moreover, twenty (20) Council Management Team (CMT) members’ equivalents to twenty-four percent (24%) of the sampled respondents participated in own source revenue mobilization in their respective LGAs. Furthermore, sixteen (16) WEO/MEO/VEO equivalent to nineteen percent (19%) of sampled respondents participated in own source revenue mobilization in their respective areas of jurisdiction. In addition to that eight (8) revenue collectors equivalent to ten percent (10%) of sampled respondents participated in own source revenue collection as their regular job duties. Furthermore, sixteen (16) residents equivalent to nineteen percent (19%) of sampled respondents participated in own source revenue mobilization as revenue/tax payers in their respective areas of residence. Similar findings on own source revenue mobilization in local government authorities have been reported by Fjeldstad, (2012; 2014), Chongela, et.al, (2019) and Chindengwike, et. al. (2021).



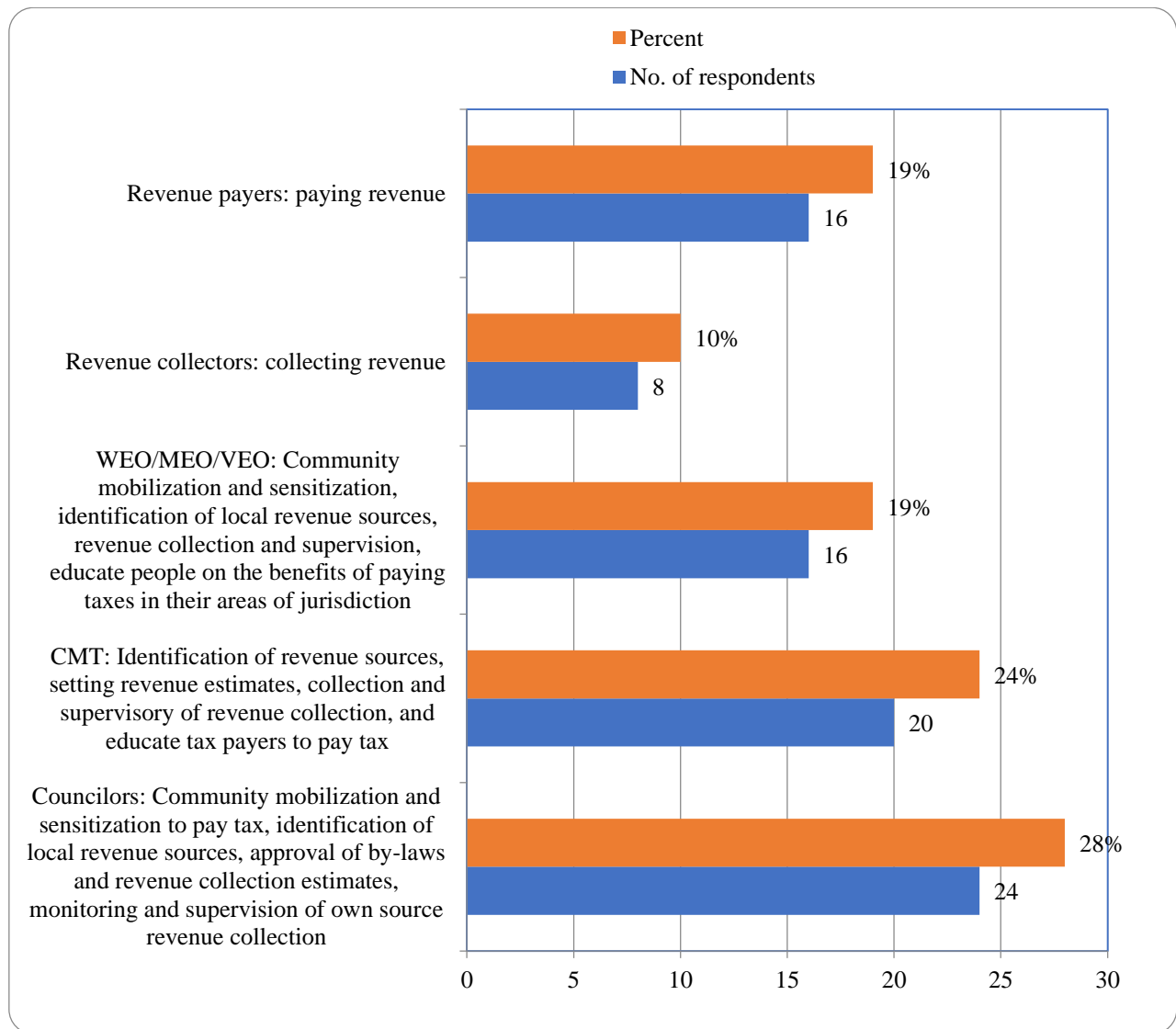
**Fig 2: Participation of revenue collection actors in own source revenue mobilization**

**4.2.2 Analysis of data for research question two: What are the contributions of revenue collection actors in own source revenue mobilization?**

Research question two of this study focused on the contribution of revenue collection actors in own source revenue mobilization. The research findings revealed that 24 councilors (28%) their contributions were community mobilization and sensitization to pay local taxes, identification of local revenue sources, approval of by-laws and revenue collection estimates, monitoring and supervision of own source revenue collection in their areas of jurisdiction. Moreover, the results showed that 20 CMT members (24%) their contributions in own source revenue mobilization were to identify revenue sources, set revenue collection estimates, collect and supervise revenue, monitoring revenue collection and educate tax payers to pay taxes.

Furthermore, the findings revealed that 16 WEO/MEO/VEO (19%) their contributions in own source revenue mobilization were community mobilization and sensitization, revenue collection and supervision, educate people on the benefits of paying taxes in their areas of jurisdiction. Also, the study findings showed that eight (8) revenue collectors (10%) their contributions were regular duties of revenue collection. Moreover, the 16 residents'/tax payers (19%) their contributions in own source revenue mobilization were to pay local revenues to their respective LGAs as shown in Fig. 3.

Similar findings on own source revenue mobilization in local government authorities have been reported by Fjeldstad, 2012; 2014; Uhunmwangho and Epelle, (2008); Mzenzi, (2013); LGCDP, (2010); URT, (2016); PO-RALG, (2013); REPOA, (2008); and Chongela, et.al. (2019).



**Fig 3: Contribution of revenue collection actors in own source revenue mobilization**

Source: Researchers' field data, (2017)

## 5. Conclusion and Recommendations

### 5.1 Conclusion

Based on the findings of the study; it revealed that twenty-four (24) councilors equivalent to twenty-eight percent (28%) participated in own source revenue mobilization in their areas of jurisdiction. Moreover, the 24 (28%) of councilors their contributions in own source revenue mobilization were community mobilization and sensitization to pay local taxes, identification of local revenue sources, approval of by-laws and revenue collection estimates, monitoring and supervision of own source revenue collection in their areas of jurisdiction.

Moreover, the study revealed that twenty (20) Council Management Team equivalents to twenty-four percent (24%) of the sampled respondents participated in own source revenue mobilization in LGAs as well as 20 (24%) of CMT members their contributions in own source revenue mobilization were to identify revenue sources, set revenue collection estimates, collect and supervise revenue, as well as educate tax payers to pay taxes.

Furthermore, the study revealed that sixteen (16) WEOs/MEOs/VEOs equivalent to nineteen percent (19%) of sampled respondents participated in own source revenue mobilization in their respective areas of jurisdiction. In addition, sixteen (16) equivalent to



nineteen per cent (19%) of WEOs/MEOs/VEOs their contributions in own source revenue mobilization were community mobilization and sensitization, revenue collection and supervision, educates people on the benefits of paying taxes in their areas of jurisdiction. Also, the research findings showed that eight (8) revenue collectors equivalent to ten percent (10%) of sampled respondents participated in own source revenue collection as their regular job duties. However, eight (8) equivalent to ten percent (10%) of own source revenue collectors their contributions were own source revenue collection. Moreover, the results revealed that sixteen (16) residents equivalent to nineteen percent (19%) of sampled respondents participated in own source revenue mobilization as revenue/tax payers in their respective areas of residence. Furthermore, 16 (19%) of residents'/tax payers their contributions in own source revenue mobilization were to pay local revenues to their respective LGAs. Hence, based on the research findings; the study concluded that own source revenue collection actors are very indispensable people for LGAs own source revenue mobilization. Consequently, better social service delivery to the local community can be attained by the respective LGA.

## 5.2 Recommendations

Based on the findings of the study, the following recommendations were drawn:

1. Strengthening the capability building of own source revenue collection actors in terms of own source revenue projection and mobilization so as they can be able to project realistic revenue and mobilize much more revenues for LGAs own source revenue enhancement.
2. Introduction of rewards as incentives for good tax payers and penalties for non-compliance. This can be done by the respective LGAs to foster own source revenue collection.
3. Promotion of own source revenue collection innovations and utilize as benchmarking to other LGAs to improve revenue collection performance.
4. Strengthening the own source revenue collection monitoring committee for monitoring revenue collection and ensure internal control systems are optimized.
5. Regularly informing the local community on what services the own source revenues are used for and what are their obligations to pay taxes.

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