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Determinants of an Effective Revenue Collection System in Local Government Authorities: A Case of the City Council of Dodoma, Tanzania

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ABSTRACT

Across developing countries, effective local government collection of internally generated revenue underpins fiscal autonomy and sustainable service delivery, yet persistent inefficiencies constrain many rural and urban councils. Therefore, this study examines determinants of an effective revenue collection system in the City Council of Dodoma using Public Finance Theory (PFT) within a pragmatic philosophy. Data were gathered through observation, questionnaires, and interviews from 80 respondents and analyzed using descriptive and inferential techniques in the Statistical Package for the Social Sciences (SPSS) version 27, including multiple regression. Findings revealed low perceived effectiveness of the Local Government Revenue Collection Information System (LGRCIS), with an overall Mean Index = 3.62 and SD =1.36, reflecting operational weaknesses. Determinants of effective collection recorded a high overall Mean Index of 4.03 (SD = 0.75). Technology and automation (MI 4.41; β 0.321; p<0.001) and administrative effectiveness (MI= 4.32; β 0.284; p<0.001) were the strongest predictors of revenue performance. Challenges included extensive informal economic activities (MI = 4.01), inadequate revenue skills, weak Information and Communication Technology (ICT) systems, political interference, and low taxpayer compliance. Conclusively, the results indicate that improving revenue outcomes depends primarily on digital capability and managerial effectiveness. The study recommends that the City Council of Dodoma, in collaboration with President's Office-Regional Administration and Local Government (PO-RALG) and the Ministry of Finance (MoF), should upgrade LGRCIS infrastructure, strengthen staff capacity, expand taxpayer education, formalize informal activities, and enforce compliance through transparent, accountable administrative controls to enhance revenue.

1. Introduction

In the contemporary global economy, internal revenue generation has increasingly become a fundamental pillar for sustaining social, economic, and political development across nations worldwide (Mahenge, 2023; Okunogbe & Santoro, 2023; Kapongo et al., 2024; Uhahula et al., 2025; Makalanga, 2026). Governments rely heavily on internally generated revenues to finance public services, infrastructure development, and essential social services such as education, healthcare, and security. In many developing countries, effective revenue collection systems are particularly important as they reduce dependence on external funding sources, including foreign aid and external borrowing (Makalanga, 2026; Kagenda et al., 2026). It supports the planning and execution of key socio-economic services, including healthcare, water supply, education, infrastructure, and public welfare programs (Ali, 2023; Katunzi et al., 2025; Mosha et al., 2025; Kagenda et al., 2026). Governments face significant pressure to meet the increasing demand for these services, which necessitates substantial financial resources (Mbogella, 2024; Kapongo et al., 2024; Kasuwi, 2025; Lupala et al., 2026). A large portion of these resources must be sourced from internal revenues, such as taxes, to ensure sustainability and independence from foreign aid (Scott, 2020; Pamba, 2023; Mwakiluma, 2024; Kagoma et al., 2026).

In many developing countries, however, the share of tax revenue in Gross Domestic Product (GDP) remains low, typically ranging from 15 to 20% (Myovella et al., 2020). This percentage is considerably lower compared to developed economies, where tax revenues often account for a larger share of GDP (Aboagye and Hillbom, 2020; Chilambwe et al., 2023; Kirerl et al., 2024). Lower tax revenue in developing nations limits their ability to invest adequately in public goods such as infrastructure, governance, and essential social services (Myovella et al., 2020; Aboagye and Hillbom, 2020; Pamba, 2023). As a result, these countries face persistent challenges in meeting the growing demands of their populations, often relying on external borrowing, which increases national debt and financial vulnerability. Addressing this revenue gap is more complex than merely adjusting tax rates (Fernandhytia et al., 2020; Fakhariet, 2023; Kapongo et al., 2024; Makalangala, 2026). It is deeply rooted in the structural challenges faced by developing countries, including widespread labour-market informality, tax evasion, and underreporting of income by individuals and businesses (Solomon et al., 2020; Pamba, 2023; Matekele et al., 2025). High levels of informality make it difficult for tax authorities to enforce compliance, as large segments of the economy operate outside the formal tax system (Haryono et al., 2020; Hussein et al., 2020). Furthermore, weak administrative capacity and outdated tax infrastructure exacerbate inefficiencies in tax collection, leading to significant revenue losses (Mutua et al., 2017; Scott, 2019). Overcoming these challenges requires a multifaceted approach, including strengthening tax administration systems, expanding the tax base to include informal sectors, and fostering greater transparency and accountability in tax reporting (Kwaji et al., 2022). Additionally, promoting tax education and fostering a culture of compliance are critical steps in ensuring more effective and efficient revenue collection in developing nations (Mutua et al., 2017; Mungwarakarama and Muhayimana, 2025). By addressing these barriers, governments can improve their ability to finance development initiatives, reduce reliance on external debt, and ultimately achieve more sustainable growth (Ogada et al., 2018; Scott, 2019; Hussein et al., 2020).

Like other continents, Africa faces significant challenges in government revenue collection, which have far-reaching implications for economic development (Abdallah, 2020; Scott, 2020; Shidarta et al., 2020; Richard et al., 2024). These challenges contribute to a vicious cycle in which many African countries remain trapped in poverty due to their inability to generate sufficient revenue for investment in critical public goods and services (Wadesango et al., 2020; Ali, 2023; Enock et al., 2025). In countries such as Sierra Leone, Kenya, Uganda, and Zambia, revenue collection inefficiencies are prevalent, leading to constrained public spending and underdevelopment. For example, property taxes, a major potential source of revenue, are often expensive and complex to administer, limiting their effectiveness as a revenue stream (Kenani et al., 2021; Pamba, 2023). In many cases, outdated property registries, low property valuation accuracy, and insufficient enforcement mechanisms further weaken the collection of property taxes (Puteh et al., 2016; Kwaji et al., 2022; Chilambwe et al., 2023; Kirerl et al., 2024).

Additionally, the imposition of user fees for basic services such as water and sanitation has led to widespread resistance, particularly among poorer urban populations who cannot afford these charges (Salman et al., 2020; Pamba, 2023; Kirerl et al., 2024). This resistance often leads to lower compliance and further complicates revenue mobilization efforts (Mutua et al., 2017; Ali, 2023). In some African countries, such as Zambia, Kenya, and Uganda, the introduction and enforcement of these fees have sparked social unrest, highlighting the delicate balance governments must maintain between revenue generation and public acceptance (Ogada et al., 2018; Ali, 2023). The complexity of business licensing systems also hinders economic growth, particularly for Micro, Small, and Medium-Sized Enterprises (MSMEs) (Lukinda et al., 2022; Pamba, 2023). These enterprises are crucial for job creation and economic development, but burdensome licensing requirements and high fees discourage their formalization and expansion. This situation, in turn, limits the taxable base and undermines efforts to increase revenue collection (Ali, 2023). Many entrepreneurs opt to operate informally, exacerbating tax administration challenges and reducing potential government revenue (Abdallah, 2024).

However, evidence from other regions of Africa suggests that when revenue instruments such as property taxes and business licenses are well administered, they can serve as stable and significant sources of revenue for local governments (Fjeldstad et al., 2018; Lukinda et al., 2022; Chilambwe et al., 2023). For instance, in some developed countries and regions, streamlined business licensing processes, comprehensive property registries, and equitable enforcement of user fees have led to increased compliance and higher revenue generation (Hussein et al., 2020). The result has provided municipalities with the financial resources necessary to invest in infrastructure, public services, and economic development initiatives, contributing to sustainable urban growth (Fakhari et al., 2023). For African countries, adopting best practices from these regions, such as modernizing tax collection systems, simplifying business registration processes, improving property tax administration, and fostering public trust in government institutions, could significantly enhance revenue collection efficiency (Mahenge, 2023). By addressing these systemic issues, African nations can increase their capacity to fund essential services, reduce dependency on external aid, and create a more favourable environment for economic growth and development (Chindengwike & Kira, 2022).

Tanzania, like many other African countries, faces persistent challenges in ensuring effective government revenue collection (Sausi et al., 2021; Mahenge, 2023; Mwaiseje et al., 2025). One of the clearest indicators of this ineffectiveness is the significant discrepancy between reported revenues and the projected targets in many local councils (Lukinda et al., 2022). This gap highlights systemic issues undermining the country's revenue collection, including poor administrative capacity, inadequate assessment of the revenue base, and ineffective tax enforcement. Moreover, explicit and intentional tax evasion, coupled with taxpayer resistance, further complicates efforts to improve revenue effectiveness in many African nations, including Tanzania (John, 2017; Chindengwike & Kira, 2022; Lukinda et al., 2022). Chindengwike and Kira (2022) noted that local tax authorities often lack the necessary skills and resources to properly assess taxable entities and enforce compliance, resulting in revenue leakage. Additionally, weak tax administration systems, characterized by outdated technology, make it difficult to track revenue streams and enforce tax regulations effectively accurately. This situation is further exacerbated by widespread non-compliance among taxpayers, who either evade taxes outright or underreport their income, knowing that enforcement mechanisms are weak (Chilambwe et al., 2023; Kirerl et al., 2024). Similarly, corruption is another major factor undermining the effectiveness of Tanzania's revenue collection system (Mahenge, 2023). The practice of corruption in revenue collection from taxpayers within councils leads to the embezzlement of public funds, often perpetrated by officials within the revenue collection agencies (Twaibu, 2020; Mahenge, 2023). This practice affects the development of strategic plans, such as optimistic projection plans, within councils (Twaibu, 2020). Political interference compounds the problem, as local tax administrations are often pressured to relax enforcement efforts, either to gain favour with influential groups or to maintain political stability (Mahenge, 2023). These issues contribute to a cycle of under-performance in revenue collection, where institutional weaknesses and corruption erode public trust in the tax system, leading to further non-compliance (Abdallah, 2020; Agyapong et al., 2022; Mbeyella et al., 2024).

Furthermore, the effectiveness of revenue collection remains a persistent and pressing challenge in the City Council of Dodoma in Tanzania, where multiple factors significantly hinder the local government's ability to meet its revenue targets and fund essential services (Mushimbwa, 2019; Mwakiluma, 2024). Key among these challenges is inadequate staffing, which limits administrative capacity and leads to ineffective management and monitoring of revenue collection activities (Abdallah, 2020; Mbogella et al., 2024). The shortage of skilled personnel hampers tax assessment and collection, making it difficult for authorities to keep track of taxable entities and enforce compliance (Chindengwike & Kira, 2022). Poor revenue management practices, such as outdated systems for recording and tracking revenues, further complicate efforts to enhance revenue effectiveness. Without modern, integrated revenue management systems, the city struggles to maintain accurate data on revenue streams and taxpayers, resulting in ineffective revenue forecasting and collection (Scott, 2020; Sheikh et al., 2023; Richard et al., 2024). Low compliance rates among taxpayers are another significant obstacle (Abdallah, 2020; Mwakiluma, 2024). Many individuals and businesses either underreport income or evade taxes altogether, often due to a lack of trust in the government's ability to use public funds transparently and effectively. This widespread tax evasion results in significant revenue losses for the city (Shidarta et al., 2020; Kapongo et al., 2024). Additionally, there is a general lack of awareness and education among taxpayers about their obligations regarding revenue collection within the council, which further contributes to low compliance rates (Shidarta et al., 2020; Chindengwike & Kira, 2022; Mbogella et al., 2024).

The lack of political will and commitment to improving revenue collection systems exacerbates the issue. Political interference, such as pressure on tax authorities to relax enforcement efforts in certain cases, undermines the effectiveness of revenue collection processes (Lukinda et al., 2022; Myovella et al., 2020; Mbogella et al., 2024). This reluctance to prioritize revenue system improvements means that necessary reforms, such as staff training, system upgrades, and stronger enforcement measures, are often delayed or ignored altogether (Richard et al., 2024). The result is a system that continues to fall short of its potential, leaving the city unable to meet its financial needs. These challenges have led to the city's failure to meet its revenue collection targets in recent years. In 2019, the City Council of Dodoma set a revenue target of TZS 22.7 billion, yet collected only TZS 16.8 billion (Dodoma Revenue Report, 2021). The following year, the target increased to TZS 26.3 billion, but the city fell short again, collecting only TZS 17.8 billion, largely due to economic disruptions caused by the COVID-19 pandemic. In 2021, despite setting an even more ambitious target of TZS 34.8 billion, Dodoma City collected only TZS 26.2 billion (Dodoma Revenue Report, 2021). This consistent underperformance highlights the ongoing ineffectiveness of the revenue collection system, which limits the city's ability to provide essential public services, such as infrastructure development, education, healthcare, and social services. Moreover, these shortfalls have broader implications for the city's development (Abdallah, 2020; Scott, 2020; Agyapone et al., 2022; Mwakiluma, 2024). Without adequate revenue, Dodoma struggles to invest in critical infrastructure projects that could stimulate economic growth and improve residents' quality of life (Mushimbwa, 2019; Shidarta et al., 2020; Sheikh et al., 2023). The failure to meet revenue targets also undermines the city's ability to expand its service delivery capacity, leaving many public needs unmet. Addressing these challenges will require a comprehensive approach that includes improving staffing, upgrading revenue management systems, enhancing taxpayer education, and fostering stronger political commitment to reform. Therefore, this study aims to examine the determinants of effective revenue collection systems in local government authorities within the City Council of Dodoma, Tanzania.

2. Theoretical Review of the Study

Public Finance Theory (PFT)

The origins of public finance theory can be traced back to ancient times, when discussions of the role of government and public expenditure were already underway. However, the modern foundation of public finance theory emerged during the late 18th and early 19th centuries. One of the key figures in the development of public finance theory is Adam Smith, often considered the father of modern economics in 1776. The theory claims that the government's role is to manage public resources, including revenue collection and expenditure. This theory holds that governments have the responsibility to ensure the provision of public goods and services that promote social welfare and economic growth (Hines, 2007). In this regard, an effective revenue collection system is critical to the financial sustainability of local governments and other institutions, as well as to strategic planning for the provision of essential services to citizens (Vasudevan, 2020; Ali, 2023).

However, the theory has its limitations or critics: Firstly, it relies on oversimplified assumptions about human behavior and market conditions. It often assumes rational and self-interested individuals, perfect information, and efficient markets, which may not accurately reflect real-world complexities. Secondly, the theory states that ineffective public finance practices within government are caused by factors such as corruption, bureaucratic red tape, and misguided policies, which can lead to suboptimal outcomes and unintended consequences in revenue collection systems (Musgrave, 1989). Thirdly, it posits that government intervention through appropriate public finance regulatory policies can rectify market failures.

The study used this theory of public finance because it provides information on related attributes, including how governments manage and control revenues across countries and how taxation is regulated in market practices, based on supply, demand, and prices (McCaffery, 2003). But the theory also provides information on the management of income and expenditure through the optimal utilization of resources, and on managing economic growth and price stability. Therefore, the public finance theory is a comprehensive framework for understanding how governments manage public resources, including revenue collection and expenditure. Theory is practical and relevant; an interdisciplinary approach, wide applicability, policy implications, and long-standing history make it a valuable guide for this study.

This paper is organized into several key sections for clarity and depth. The first section provides an overview of the determinants of effective revenue collection in local governments, drawing on experiences from both Tanzania and other countries worldwide. Following this, the theoretical framework is introduced, outlining the guiding theory for this study. The methodology section then details the data collection process, explaining how we gathered and analyzed information on the factors influencing revenue collection efficiency. The next section presents and discusses results, offering insights into the findings. Finally, the paper concludes with key takeaways and actionable recommendations for improving the effectiveness of revenue collection.

3. Methodology

3.1. Study area of the study

This research was conducted at the City Council of Dodoma, located in Dodoma city, under the Local Government Authority (LGA). The City Council of Dodoma is located in central Tanzania, serving as the capital of the Dodoma Region and bordered by Chamwino District to the east and Bahi District to the west, at roughly 6°10'S, 35°44'E, in the middle of the country. The municipality covers an area of 2,769 square kilometers. Both urban and rural qualities characterize it. The 2022 Census reported that Dodoma City's population is 765,179. It stands on a broad upland plateau at an altitude of 900-1000 meters above sea level, with beautiful stony hills such as Image, Isanga, Mkalama, and Mlimwa. It experiences a long drought and short rainfall seasons. Due to unreliable rainfall, the area has scanty vegetation, including shrubs, grasses, and conspicuous baobabs. The City Council of Dodoma was chosen as the study area due to persistent challenges with revenue collection effectiveness, which limit residents' access to social and economic services.

The study employed a cross-sectional research design, which was deemed appropriate for several reasons. First, it enables data collection at a single point in time, providing a snapshot of the population and its characteristics (Bryman, 2012; Creswell and Clark, 2023). Second, this design is ideal for explaining the prevalence of key issues, attitudes, and factors influencing revenue-collection efficiency in Dodoma City. Third, the design facilitates the collection of both qualitative and quantitative data, allowing comparisons and triangulation to identify patterns and associations (Bryman, 2012) systematically.

3.2. Sampling techniques

A survey method was chosen for its ability to collect large amounts of data from a large sample in an economical manner. This method is particularly useful for collecting quantitative data, which can then be analyzed using descriptive and inferential statistics (Marshall et al., 2022). A target population of 400 respondents was selected. However, the sample size of respondents from the population was determined using the Yamane Formula (1967) as presented in equation 1.

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

Where:
n= sample size
N= population size
e= level of precision (sampling error), set at 10%

Substituting the values into the formula:

$$n = \frac{400}{1 + 400(0.1^2)}$$

$$n = \frac{400}{1+400(0.01)} = 80$$

Therefore, after calculation, the study obtained a sample of 80 respondents from businessmen operating in Dodoma City Council, using simple random sampling. However, ten (9) key informants were included, such as District Treasurer, Accountants, Revenue Collectors, Planning Officers, Auditors, Human Resource Officers, Trade Officers, and Heads of Sections. These individuals were chosen because of their crucial roles in revenue collection in Dodoma City. Purposive sampling was employed to select business persons who were registered taxpayers and actively involved in business operations, as they were considered information-rich respondents with relevant knowledge of taxation practices and revenue collection systems. These respondents included owners and managers of registered businesses engaged in trade, services, and other income-generating activities subject to local government taxation. The business community was selected as the focus of the study because taxpayers are the primary contributors to local government revenue and possess direct experience with revenue collection procedures, compliance requirements, and interactions with revenue administration authorities. In addition, convenience sampling was used to select respondents who were readily available and willing to participate during the data collection period, thereby facilitating efficient data collection within the available time and logistical constraints (William, 2011; Creswell, 2013, 2014; Creswell & Clark, 2023).

3.3. Data Collection Methods and Analysis

The use of multiple data collection methods, including questionnaires (survey guides), interviews, and documentary reviews, ensured the data was robust and not biased by a single technique. Careful sampling of respondents and the appropriate use of instruments were essential to ensuring the validity of the research findings. Data collection instruments were rigorously designed to deliver accurate and consistent results. Validity checks were conducted through a review of the existing literature, and prior research confirmed the reliability of the selected instruments. Studies by Mtuma et al. (2017) and Massawe (2020) tested and validated the instruments through expert reviews during pilot studies. A pilot study for this research was also conducted, leading to necessary adjustments to the instruments. Before commencing data collection, the researcher obtained a clearance letter from the Institute of Accountancy Arusha after meeting the required procedures. This letter facilitated access to various levels of management in Dodoma City, enabling the researcher to collect the necessary data. Throughout the research, ethical considerations were strictly adhered to, ensuring that no harm or privacy violations occurred during data collection (Marshall et al., 2022).

The study utilized a mixed-methods approach, integrating both quantitative and qualitative data analysis techniques to address the research objectives comprehensively. Quantitative data collected through closed-ended questionnaire items were analysed using descriptive statistics, including frequencies, percentages, means, and standard deviations. These analyses provided a clear summary of respondents' characteristics, patterns, and trends, facilitating a deeper understanding of their perceptions and experiences regarding taxation and revenue collection practices. Respondents' views were measured using a five-point Likert scale (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree). The Likert-scale responses were further analysed using mean scores and standard deviations to quantify perceptions, while qualitative data were examined through thematic analysis in NVivo version 12, enabling the study to capture nuanced insights from participants. The findings were presented using tables and figures to enhance clarity and enable effective comparisons across variables. Additionally, inferential statistics were employed to explore relationships between independent and dependent variables. Specifically, a multiple linear regression model was used to identify the determinants of revenue collection at the City Council of Dodoma in the Dodoma Region, computed using the following model equation 2:

Model Equation

$$\mathrm{ERCS} = \beta_0 + \beta_1 TA + \beta_2 AE + \beta_3 TEA + \beta_4 AC + \beta_5 CE + \beta_6 ISDM + \beta_7 LFJS + \beta_8 EC + \beta_9 PW + \beta_{10} IC + \varepsilon \quad \ldots\ldots (2)$$

Where:

ERCS = Effectiveness of Revenue Collection System (Dependent Variable)

β_0 = Intercept (constant term)

TA = Technology and Automation

AE = Administrative Effectiveness

TEA = Taxpayer Education and Assistance

AC = Anti-Corruption Measures

CE = Compliance and Enforcement

ISDM = Information Sharing and Data Management

LFJS = Legal Framework and Judicial Support

EC = Economic Conditions

PW = Political Will

IC = International Cooperation

$\beta_1 - \beta_{10}$ = Regression coefficients measuring the effect of each independent variable

ε = Error term capturing unexplained variation

Qualitative data collected through open-ended questionnaire responses were analyzed using thematic content analysis. The analysis involved systematic coding of textual data using NVivo software, which helped organize, categorize, and identify recurring themes and patterns relevant to the study objectives. Through this process, key themes emerged that captured respondents' views, opinions, and experiences, thereby complementing the quantitative findings and providing a deeper understanding of issues that could not be fully explained by numerical data alone.

4. Findings and Discussion

4.1. Characteristics of respondents

Respondents' background information was deemed necessary because their ability to provide satisfactory information on the study variables depends on it. Respondents' background information was used to collect data on the samples, which are presented in Table 1 below, categorized by education level, position held, age, and length of service in the City Council of Dodoma. The main research tool for gathering data from respondents was a questionnaire.

Table 1: Demographic characteristics of the respondents

Characteristics	Category	Frequency	Percentages (%)
Gender Distribution	Male	55	68.80
	Female	25	31.20
	Total	**80**	**100.00**
Education level	Primary	42	52.50
	Secondary	19	23.75
	Certificate	3	3.75
	Diploma	4	5.00
	Bachelor Degree	7	8.75
	Above Bachelor's Degree	5	6.25
	Total	**80**	**100.00**
Business Experiences	1-10 years	5	6.25
	11-20years	25	31.25
	21-30years	45	56.25
	31 and above	5	6.25
	Total	**80**	**100.00**

The findings in Table 1 indicate that the majority of respondents were male (68.8%), suggesting that business ownership and participation in revenue-related activities within Dodoma City remain male-dominated. This gender imbalance has implications for the effectiveness of revenue collection, as it may limit inclusive policy design and overlook gender-specific challenges faced by female taxpayers. Scholars argue that inclusive participation in fiscal systems enhances compliance and accountability, as diverse perspectives improve the responsiveness and fairness of revenue administration (Rumasukun and Noch, 2023; Ogungbesan, 2023).

Regarding education, more than half of the respondents (52.5%) had primary education, while only a small proportion possessed post-secondary qualifications. This educational profile implies that the effectiveness of revenue collection systems in Dodoma City is strongly influenced by taxpayers' levels of financial literacy and understanding of tax regulations. Low levels of education can lead to misunderstandings of tax obligations, resistance to compliance, and reliance on informal practices, thereby weakening revenue performance. According to Dakhil et al. (2025), taxpayer education and awareness are critical determinants of voluntary compliance and efficient revenue mobilization. Furthermore, the dominance of respondents with over 21 years of business experience (62.5%) suggests that long-term engagement in business activities provides taxpayers with substantial exposure to revenue systems and administrative practices. While experienced taxpayers may better understand collection procedures, prolonged interaction with inefficient or complex systems may also entrench negative perceptions and compliance fatigue, thereby affecting overall revenue effectiveness (Prawira and Sofia, 2025).

Overall, the demographic characteristics imply that effective revenue collection in the City Council of Dodoma depends not only on administrative capacity but also on taxpayer education, inclusivity, and long-term trust in revenue institutions. Strengthening taxpayer education programs, simplifying revenue procedures, and promoting inclusive engagement with diverse taxpayer groups are therefore essential determinants for improving revenue collection performance in local government authorities.

4.2. Descriptive Statistics on Determinants Influencing the Effectiveness of Revenue Collection in Dodoma City

4.2.1. Respondents' Awareness

The study results, as shown in Figure 2, revealed that 86.3% of respondents in Dodoma City reported being aware of the determinants influencing revenue collection effectiveness, while 13.7% were not. This indicates that the majority of respondents possess significant knowledge of the key factors affecting the effectiveness of revenue collection. These findings align with the research of Mahenge (2023), Okunogbe and Santoro (2023), and Mbogella et al. (2024), which emphasize that institutions and government authorities prioritize educating their staff on these factors to enhance revenue collection capabilities, thereby supporting sustainable development. One respondent, a key informant with 25 years of experience working in Dodoma City, shared insights during the interview by confirming that:

> *"Since my employment in 1998, the government has made considerable efforts to provide education through training sessions, seminars and other initiatives, equipping many employees with*

knowledge on the factors that influence the effectiveness of revenue collections within the council."

However, a contrasting view was expressed by a 42-year-old businessperson with 16 years of business experience, who claimed during the interview that:

"The city council has conducted some awareness and education activities on tax payments, mainly explaining that the revenue collected is used to support development projects such as market infrastructure. However, in practice, these claims do not fully reflect the reality on the ground."

These results imply that the City Council of Dodoma employees are generally well-informed about the determinants of effective revenue collection, suggesting an organizational commitment to capacity-building. But it is in contrast to business people as the taxpayers within the city council. This awareness is crucial for improving revenue streams and ensuring effective resource mobilization, further contributing to the city's overall socio-economic development. The findings also highlight the importance of continuous training and knowledge dissemination to maintain and improve revenue collection efficiency in local government.

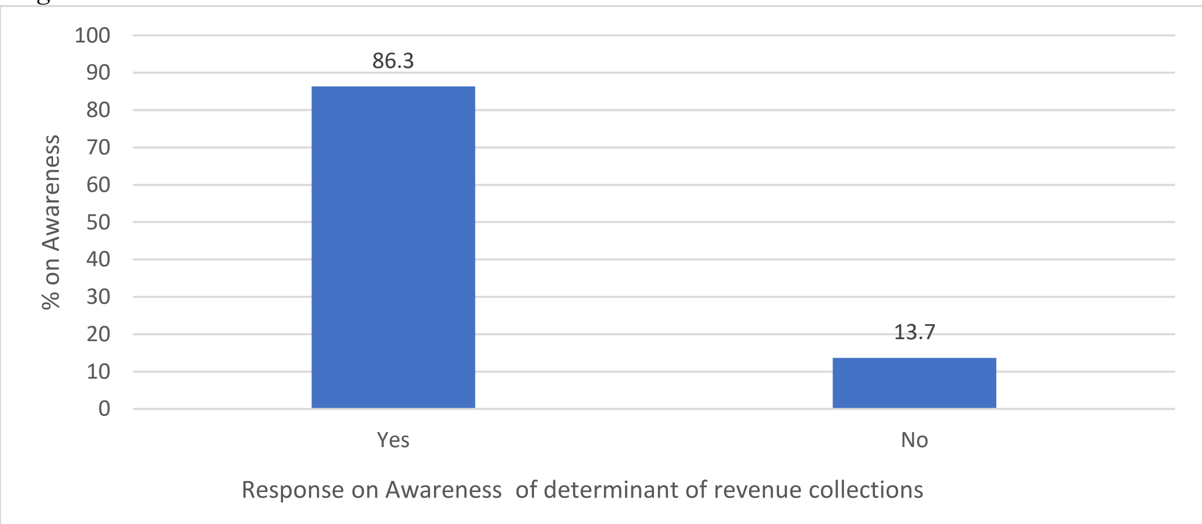

Figure 2: Awareness of the determinants influencing the effectiveness of revenue collection in the City Council of Dodoma

4.2.2. Respondents' knowledge of internally generated revenue collection mechanisms in Dodoma city

The study aimed to examine respondents' knowledge of the mechanisms used for revenue collection in Dodoma City. As indicated in Table 2, the majority of respondents were familiar with the various mechanisms used to collect revenue. This finding suggests that these respondents not only understand the processes but also actively utilize these mechanisms in their daily responsibilities, particularly when delivering services to customers.

The results align with those of Moore (2020) and Kapongo et al. (2024), which highlighted that many administrative staff involved in tax collection are well-versed in the operational mechanisms and the challenges they face. But the Mushimbwa (2019) study in Zambia and the Sheikh et al. (2023) study in Kenya also noted that awareness among administrative staff of revenue collection systems enables them to navigate obstacles and seek efficiency improvements. Moreover, researchers observed that these findings indicate that the knowledge of these mechanisms is crucial for the smooth running of local government services, as informed personnel are better equipped to ensure proper implementation and adherence to established protocols.

Furthermore, through FGD and interviews, the study found that understanding the mechanisms for revenue collection plays a key role in fostering transparency and accountability within public institutions. Additionally, the study incorporated insights from focus group discussions and in-depth interviews, further validating the respondents' knowledge. For example, one respondent noted,

"Our team regularly receives training and updates on the latest revenue collection mechanisms, which helps us manage collections more effectively."

The study results are consistent with Mbogella et al. (2024) study in Tanzania and Shidarta et al. (2020) study in Indonesia and Moore (2023), all of which found that, with knowledge of these systems, staff can identify potential inefficiencies or loopholes that may impede revenue generation and work towards refining these processes. This aligns with broader goals of enhancing operational efficiency and service delivery in Dodoma City, as a well-informed workforce is integral to achieving financial sustainability and optimizing local revenue streams. The study findings from the qualitative information supported the report from one of the key informants (47 years of age), who had this to say:

> *"General awareness of the mechanisms, continuous education and training are essential to keep staff updated with technological advancements and emerging best practices in tax collection. Doing so would not only enhance the effectiveness of revenue collection but also improve service delivery to taxpayers and strengthen the overall fiscal capacity of Dodoma City."*

Table 2: Response on Mechanisms of Internally Generated Revenue Collection in the City Council of Dodoma

Attributes	Frequency	Percentage (%)
Yes	56	70.0
No	24	30.0
Total	80	100.0

The study further inquired about the specific revenue collection mechanisms known to respondents in Dodoma City. As shown in Table 3, the majority of respondents identified the various mechanisms used for internally generated revenue collection. This indicates that Dodoma City uses a range of approaches to generate revenue, which are integral to planning and implementing development projects that benefit the community.

However, property taxes and rates (95%), business licenses and permits (60%), local sales and services taxes (45%), and parking fees and fines (40%) were identified as the most prominent mechanisms, surpassing others in usage. When asked about the reason for the dominance of these mechanisms, the City Treasurer explained:

> *"These three methods encompass a wide array of components that serve as key sources of revenue and are therefore used daily to generate funds for developmental purposes."*

Thus, the study found that the respondents demonstrated substantial knowledge of the various revenue collection mechanisms in Dodoma City, reinforcing the notion that these mechanisms are crucial for sustaining local government operations and fostering economic development in the area.

Table 3: Mechanisms of Internal Generated Revenue Collection in the City Council of Dodoma

Mechanisms of revenue collection	Frequencies*	Percent of cases (%)
Property Taxes and Rates	76	95
Business Licenses and Permits	48	60
Local Sales and Services Taxes	36	45
Utility Charges	12	15
Parking Fees and Fines	32	40
Market and Vendor Fees	16	20
Tourism and Entertainment Taxes	8	10
Grants and Subsidies	20	25
Development Charges and Impact Fees	16	20
Fees for Government Services	24	30
Fines and Penalties	20	25
Investment Income	12	15

*Frequencies are based on multiple responses

4.2.3. Analysis of the Effectiveness of Revenue Collection Systems in the Study Area

The study sought to evaluate the effectiveness of revenue collection practices and processes within the study area. Figure 3 shows that approximately 73.8% of respondents perceive the revenue collection practices and processes as ineffective. In contrast, only 26.2% of respondents view these practices as efficient. The results reveal a prevalent concern among respondents regarding the inefficiencies embedded in the current revenue collection system. This widespread perception of inefficiency indicates that many respondents are aware of, and possibly affected by, the shortcomings of the revenue-collection mechanisms employed in the study area.

To further understand these findings, the study incorporated qualitative data from in-depth interviews and focus group discussions. One respondent highlighted,

"The current revenue collection processes are cumbersome and outdated, which leads to delays and inaccuracies in our financial reporting." Another respondent noted, "Despite our best efforts, the systems in place are not fully integrated, which hampers our ability to track and manage revenue efficiently."

The study also examined additional factors contributing to inefficiencies, including outdated technology, inadequate staff training, and procedural bottlenecks. The qualitative insights from interviews and focus groups complemented the quantitative survey results, providing a comprehensive view of the challenges faced in revenue collection. Overall, the findings emphasize the critical need to improve revenue collection practices and systems. Addressing these inefficiencies could significantly enhance the effectiveness of revenue collection processes, thereby improving the overall financial health of the study area.

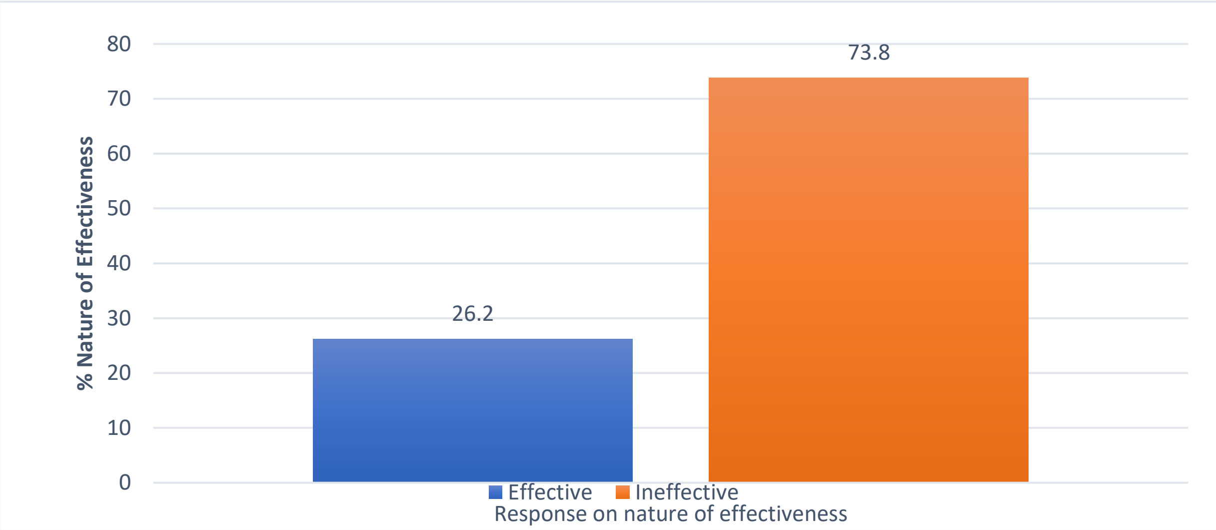

Figure 3: Effectiveness of the collection revenue systems practices in the study area

Furthermore, the study also examined the effectiveness of various actors involved in revenue collection. Table 7 indicates that revenue collection agents are more effective at managing revenue collection than other actors. The findings suggest that, overall, the actors involved in revenue collection in Dodoma City face significant challenges that hinder their effectiveness. In-depth interviews with Accounts Officers and other key informants revealed that the current systems, like the Local Government Revenue Collection Information System (LGRCIS) used for processing transactions, encounter numerous difficulties. These challenges are primarily technical, creating barriers for efficient revenue management. One Account Officer presented that:

"The system we use for processing transactions is fraught with technical issues, which significantly hampers our ability to manage and track revenue collections effectively."

Similarly, other key informants highlighted that the inefficiencies are compounded by outdated technology and procedural obstacles. Despite these challenges, the study found that revenue collection agents are more effective than other actors in their roles. However, there is a clear need to improve the systems and processes used by the City Council of Dodoma and related entities to enhance overall revenue collection efficiency.

4.2.4. Respondents' Perceptions on the Effectiveness of the Revenue Collection System in Dodoma City

The effectiveness of revenue collection systems is critical for ensuring fiscal sustainability and effective delivery of public services at the local government level. Findings from the study showed that own-source revenues, including property taxes and rates, business licenses and permits, market and vendor fees and fines, and service charges and local sales and service taxes, are mainly collected through the Local Government Revenue Collection Information System (LGRCIS). The study observed that this system operates by generating electronic demand notes and control numbers, with payments processed through commercial banks, mobile money platforms, and point-of-sale (POS) devices. Therefore, respondents' perceptions were measured using a 5-point Likert scale and summarised using the Mean Index (MI) and Standard Deviation (SD). Table 4 displays a low Mean Index (MI) of 3.62, indicating general disagreement with views and demonstrating that respondents perceive the revenue collection system as largely ineffective.

However, findings indicate that transparent and fair recorded the highest Mean Index (MI=1.202; SD=1.559), closest to regulatory compliance and policies (MI=1.143; SD=1.436) and compliance Enforcement (MI=1.123; SD=1.407). Although they have the highest-rated attributes, these Mean Index (MI) values remain below the neutral threshold, indicating that respondents predominantly disagreed with the effectiveness of these system parameters. Additionally, the relatively higher SD values indicate variation in experiences: a small proportion of respondents acknowledged some fairness or regulatory structures, while many reported dissatisfaction. These study findings align with those of Onwunyi and Okoli (2025) in Nigeria and Temba (2025) in Tanzania, who reported that digital revenue systems in African countries often improve formal accountability frameworks but fail to deliver operational efficiency due to weak institutional capacity and limited system integration.

Table 4: Perception Index (PI) of Respondents on the Effectiveness of the Revenue Collection System in the City Council of Dodoma

Attributes	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean Index (MI)	Std. Deviation (SD)
Regulatory compliance and policies	19.4	8.1	1.2	7.4	9.1	1.143	1.436
Transparent and Fair	10.1	6	1.8	9.3	11.1	1.202	1.559
User-friendliness and Accessibility	8.5	5.2	6	6.1	9.3	1.061	1.382
Cost Effectiveness	12.4	9.8	3.1	5.3	1.9	0.72	1.118
Compliance and Enforcement	18.3	7.3	2.2	9.2	7.2	1.123	1.407
Customer service and support	16.7	4.8	0.1	2.1	10.1	0.944	1.361
Accuracy and Reliability	19.2	2.3	2.7	1.6	5.7	0.668	1.207
Overall Mean Index (Perception Index)						**3.617***	**1.36**

KEY: SD-Strongly Disagree, D-Disagree, N-Neutral, A-Agree, S- Strongly Agree

These findings are consistent with public finance scholars Fjeldstad et al. (2018) and Temba (2025), who argue that digital revenue systems in developing countries often improve formal accountability frameworks but fail to deliver operational efficiency due to weak institutional capacity and limited system integration. Moreover, qualitative findings from Key Informant Interviews (KIIs) align with these quantitative results. Results demonstrate that most Revenue Officers and City Officials acknowledged that LGRCIS, although functional in principle, suffers from technological limitations, intermittent downtime and poor interoperability with business licensing and property valuation databases. Correspondingly, one key informant reported that:

> *"The system we use, LGRCIS, still relies on outdated infrastructure. When it delays or goes offline, verification of payments becomes difficult, and this affects trust from taxpayers."*

In the same vein, FGDs with business owners and taxpayers revealed strong frustration with the bureaucratic, time-consuming procedures for payment confirmation and license renewals. As one participant reported that:

> *"The system is frustrating; even after paying through the control number, you may wait days before confirmation, and no one explains the delay."*

Furthermore, direct researcher observations corroborate these perceptions, demonstrating long queues at revenue offices, frequent reliance on manual verification during system downtime, and limited user-friendly interfaces for taxpayers. These qualitative results align with quantitative results from attributes such as cost effectiveness (MI = 0.720; SD = 1.118) and accuracy and reliability (MI = 0.668; SD = 1.207), which recorded the lowest Mean Index (MI) values, indicating deep dissatisfaction with system performance. The results correspond with Mahenge's (2023) study in Tanzania, Bayona and Ballados's (2025) study in the Philippines and Onwunyi and Okoli's (2025) study in Nigeria on e-governance in local government authorities, which demonstrate that technology-driven revenue systems produce limited benefits when not supported by adequate infrastructure, staff training, and real- time data integration. Generally, the results present that the perceived ineffectiveness of the revenue collection system in the City Council of Dodoma stems not from resistance to taxation but from systemic inefficiencies within LGRCIS and its supporting administrative practices.

4.2.5. Determinants of Effective Revenue Collection in the City Council of Dodoma

The study findings, as presented in Table 5, indicate that multiple factors contribute to the effectiveness of revenue collection in the City Council of Dodoma. Among the most prominent are Technology and Automation (68.8%), Administrative Effectiveness (62.5%), and Taxpayer Education and Assistance (56.3%). These results suggest that while a variety of determinants influence the effectiveness of revenue collection, the leading factors are technological advancements, administrative capabilities, and tax education for citizens. The presence of these elements underscores their critical role in improving revenue mobilization within the city.

The study's findings align with the research conducted by Occhiali (2023) in Uganda and Sierra Leone, which highlighted similar factors such as technology, taxpayer education, and administrative efficiency as crucial to revenue collection in these countries. This consistency suggests that, in a globalized economy where technological integration is essential, revenue collection systems must evolve to meet modern standards. John and Mokaya's (2017) study in Tanzania further supports these observations, emphasizing that understanding the key drivers of revenue efficiency is essential to developing strategies that maximize revenue streams from diverse sources within cities.

Moreover, during an in-depth interview with a senior official from the accounting unit, it was revealed that:

> *"Revenue collection effectiveness is fundamentally tied to transparency and accountability, both in private and public institutions."*

This statement reinforces the study's conclusion that a combination of technology, education, administrative capacity, and organizational commitment is pivotal to enhancing revenue collection effectiveness within local government authorities. In sum, the findings highlight the importance of these factors in creating a sustainable, well-functioning revenue system. By focusing on technology-driven solutions, empowering taxpayers through education, and enhancing administrative performance, Dodoma City can significantly boost revenue collection, ensuring better service delivery and long-term financial sustainability.

Table 5: Responses on the Determinants Influencing the Effectiveness of Revenue Collection in the City Council of Dodoma

Attributes	Frequency*	Percent of Cases (%)
Taxpayer and Legislation	35	43.8
Tax base and Coverage	32	40.0
Compliance and Enforcement	35	43.8
Information Sharing and Data Management	30	37.5
Taxpayer Education and Assistance	45	56.3
Administrative Effectiveness	50	62.5
Technology and Automation	55	68.8
Anti-Corruption Measures	40	50.0
Legal Framework and Judicial Support	27	33.8
Economic Conditions	24	30.0
Political Will	30	37.5
International Cooperation	16	20.0

***Frequencies are based on multiple responses.**

The study was extended to examine the determinants influencing the effectiveness of revenue collection in the City Council of Dodoma. Respondents were asked to rate a set of attributes using a five-point Likert scale, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. Mean Index (MI) and Standard Deviation (SD) were computed to determine the relative importance and consistency of responses for each factor. Overall, the MI= 4.03 and SD = 0.75 indicate that the influence of determinants on revenue collection was strong. However, the Mean Index (MI) results in Table 2 display that technology and automation (MI=4.41, SD=0.62) and administrative effectiveness (MI=4.32, SD=0.66) revealed a very strong influence on revenue collection effectiveness in the City Council of Dodoma. The results imply that technology and automation are important determinants that improve accountability and transparency in revenue processing within local government authorities. Correspondingly, one of the primary respondents, aged 42, with 15 years of working experience at the City Council of Dodoma, said in an interview: "*Digital systems have reduced leakages and improved traceability.*" Again, the key informant (Accountant officer) added that

> "*The use of electronic fiscal devices and online payment platforms has minimized human interference and improved daily revenue tracking. Additionally, automation strengthens internal controls and accountability.*"

The study's results align with Mwangi (2024) and Ali (2025); both studies in Kenya found that robust Information and Communication Technology (ICT) systems lead to higher compliance and reduced revenue leakage. The implementation of systems such as the Kenya Revenue Authority's (KRA) iTax and M-Service platforms led to a significant increase in the volume of tax payment transactions and overall revenue collection, as taxpayers gained confidence in using the digital platforms. The adoption of technology was found to have a strong positive effect on Own Source Revenue (OSR) performance in Kenyan counties.

Moreover, attributes with strong influence, including taxpayer education and assistance (MI=4.25, SD=0.71), anti-corruption measures (MI=4.18, SD=0.74), and taxpayer compliance and enforcement (MI=4.10, SD=0.69), indicate that organizational, behavioural, and institutional variables are critical factors that enhance the effectiveness of revenue collection. The results are apparent in the statement from a 36-year-old taxpayer with 8 years of business experience at the City Council of Dodoma, which highlights the positive impact of educational initiatives on improving tax compliance and reducing the fear of penalties. This sentiment underscores the effectiveness of improved awareness through education sessions as a key strategy for enhancing voluntary tax compliance.

Table 6: Measurement of Determinants Influencing the Effectiveness of Revenue Collection in the city Council of Dodoma

Attribute	Mean Index (MI)	SD	Interpretation
Technology and Automation	4.41	0.62	Very High Influence
Administrative Effectiveness	4.32	0.66	Very High Influence
Taxpayer Education and Assistance	4.25	0.71	High Influence
Anti-Corruption Measures	4.18	0.74	High Influence
Taxpayer Compliance and Enforcement	4.1	0.69	High Influence
Taxpayer and Legislation	4.05	0.73	High Influence
Information Sharing and Data Management	4.02	0.77	High Influence
Tax Base and Coverage	3.98	0.75	High Influence
Legal Framework and Judicial Support	3.92	0.78	Moderate–High Influence
Political Will	3.88	0.81	Moderate–High Influence
Economic Conditions	3.76	0.84	Moderate Influence
International Cooperation	3.55	0.88	Moderate Influence
Overall Mean Index (MI)	**4.03**	**0.75**	**High Influence**

Conversely, through interviews, it was observed that some traders admitted to political connections that sometimes shield non-compliant taxpayers. These mixed perceptions resonate with Olumoh's (2025) study in Nigeria and Prawira and Sofia's (2025) study in Indonesia, which reported that education and enforcement improve compliance but are often undermined by poor transparency, accountability, commitment, and trust in the workplace. The study also demonstrated determinants that are moderate and high, such as the legal framework and judicial support (MI = 3.92, SD = 0.78), political will (MI = 3.88, SD = 0.81), economic conditions (MI = 3.76, SD = 0.84), and international cooperation (MI = 3.55, SD = 0.88). The results imply that higher SD values indicate uneven implementation and inconsistent experiences across stakeholders regarding legal, political, and economic factors. Therefore, this variability indicates that revenue reforms are context-dependent, succeeding when political support and institutional stability are strong. Generally, the overall mean (M=4.03, SD=0.75) indicates that the effectiveness of revenue collection in the City Council of Dodoma is shaped by a combination of technological, administrative, behavioural, and political factors, with effectiveness contingent not only on system design but also on governance practices and context.

4.3. Inferential Statistics on the Determinants Influencing the Effectiveness of Revenue Collection in the City Council of Dodoma

4.3.1. Multiple Regression Analysis

To examine the combined and individual influence of the identified factors on the effectiveness of revenue collection in the City Council of Dodoma, a multiple linear regression analysis was conducted. The dependent variable was the effectiveness of revenue collection. In contrast, the independent variables included technology and automation, administrative effectiveness, taxpayer education and assistance, anti-corruption measures, compliance and enforcement, legal framework, and other related factors. The model was estimated at a 95% confidence level.

4.3.2. Assumptions and Diagnostic Tests for the Multiple Regression Model

To ensure the validity and reliability of the multiple regression results, several diagnostic tests were conducted to assess whether the model's assumptions were met. These tests included multicollinearity, normality, homoscedasticity, linearity, and overall model fitness.

Multicollinearity Test

Moreover, Table 7 displays the results of multicollinearity assessment using the Variance Inflation Factor (VIF) and tolerance values. A VIF value below 10 and a tolerance value above 0.10 indicate the absence of serious multicollinearity problems.

Table 7: Multicollinearity Diagnostics

Variable	Tolerance	VIF
Technology and Automation	0.48	2.08
Administrative Effectiveness	0.52	1.92
Taxpayer Education and Assistance	0.56	1.79
Anti-Corruption Measures	0.59	1.69
Compliance and Enforcement	0.61	1.64
Information Sharing & Data Management	0.63	1.59
Legal Framework & Judicial Support	0.66	1.52
Economic Conditions	0.69	1.45
Political Will	0.71	1.41
International Cooperation/policies	0.75	1.33

Interpretation Multicollinearity Diagnostics

All VIF values are well below the critical threshold of 10, and tolerance values exceed 0.10, indicating that multicollinearity is not a concern. This confirms that each independent variable contributes uniquely to explaining the effectiveness of revenue collection in the study area.

Normality Test

Further assessment of normality was conducted using the Normal Probability (P–P) plot of standardized residuals. The plot in Figure 4 shows that the observed cumulative probabilities closely followed the expected cumulative probabilities, with most data points lying near the diagonal reference line. Minor deviations at the tails were observed but were not substantial enough to violate the normality assumption. This indicates that the residuals conform to a normal distribution, thereby satisfying one of the key assumptions of multiple linear regression and reinforcing the validity of the model estimates.

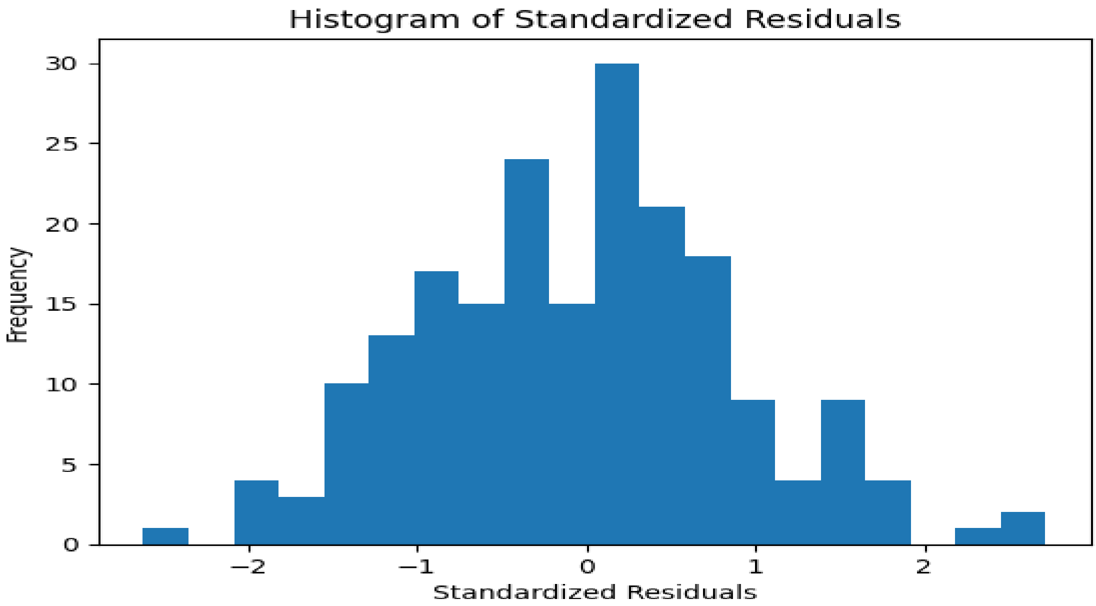

Figure 4: Histogram of Standardized Residue Displaying Normality Assessment

4.4.3. Homoscedasticity Test

Homoscedasticity was examined using a scatter plot of standardized residuals versus standardized predicted values. Homoscedasticity and linearity were assessed using a scatter plot of standardized residuals against standardised predicted values. The scatter plot in Figure 5 showed a random, evenly dispersed pattern of points around the horizontal zero line, with no visible funnel shape, curvature, or systematic clustering. This random distribution confirms the assumption of homoscedasticity, indicating that the error terms have constant variance across all levels of the predicted values. Additionally, the absence of a curvilinear pattern suggests a linear relationship between the dependent variable (effectiveness of the revenue collection system) and the independent variables. These findings confirm that the regression model is well specified and suitable for analyzing the determinants of effective revenue collection in local government authorities.

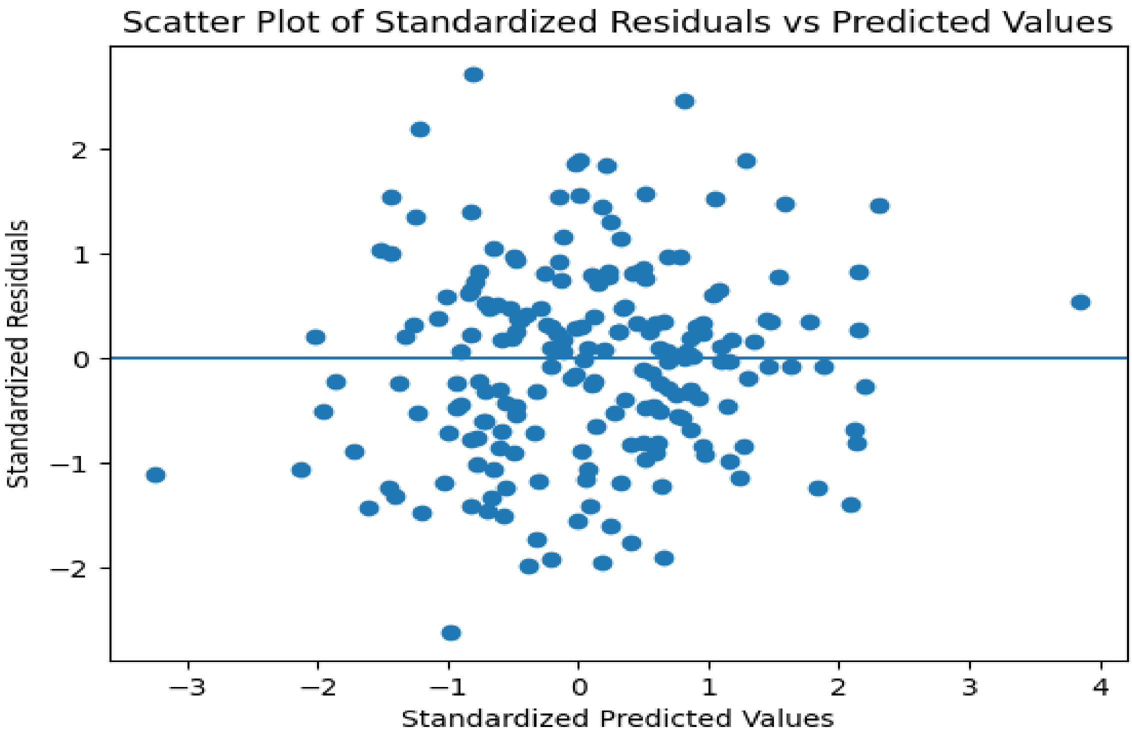

Figure 5: Scatter Plot of Standardized Residuals Vs. Predicted Values Which Assessed Homoscedasticity and Linearity

Interpretation

The scatter plot displayed a random distribution of residuals around zero with no discernible pattern or funnel shape. This suggests constant error variance across all levels of the predicted values, confirming that the homoscedasticity assumption is met.

4.4.4. Linearity Test

Linearity between the dependent and independent variables was assessed using scatter and partial regression plots (Figure 6).

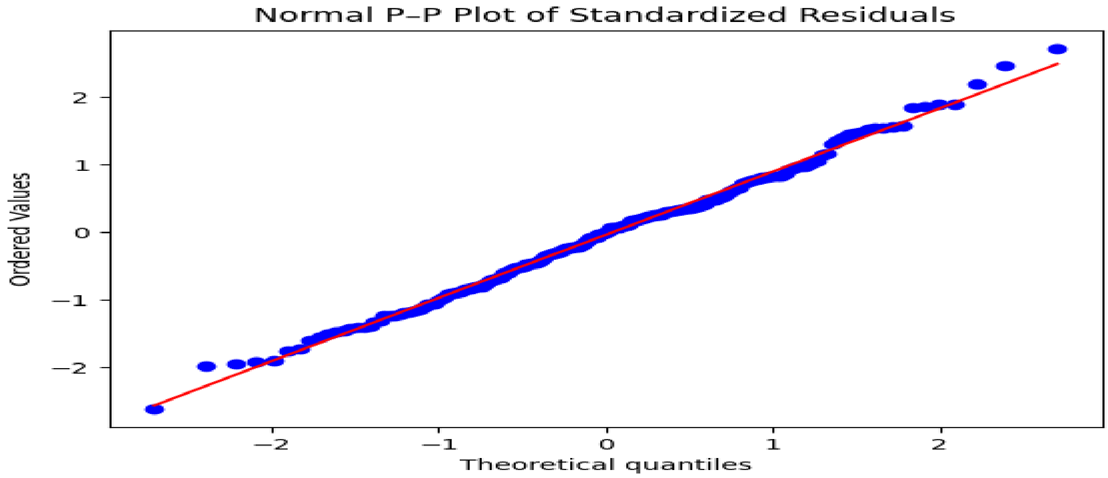

Figure 6: Normal P-P Plot of Standardized Residuals which measure Linearity test

Interpretation

Figure 6 displays plots that demonstrate a linear relationship between revenue collection effectiveness and each predictor variable, indicating that the linearity assumption was met and that a linear regression model was appropriate for this study.

Overall Model Fitness

The overall fitness of the regression model was evaluated using the R^2, Adjusted R^2, and F-statistic.

Table 8: Overall Model Fitness

Statistic & Description	Result
Coefficient of Determination (R^2)	0.659
Adjusted Coefficient of Determination (Adjusted R^2)	0.642
Model Significance (ANOVA) (F-statistic)	38.47
Level of Significance (p-value)	0.002

The results in Table 8 indicate that the regression model has strong explanatory power. The R^2 value of 0.659 shows that approximately 65.9% of the variation in the effectiveness of the revenue collection system is explained by the independent variables included in the model. The Adjusted R^2 of 0.642 further confirms the model's robustness after adjusting for the number of predictors. Additionally, the F-statistic of 38.47 and p-value of 0.000 indicate that the model is statistically significant at the 5% level, confirming that the independent variables jointly have a significant influence on the effectiveness of revenue collection in the City Council of Dodoma.

4.3.3. Summary of Diagnostic Results

Overall, the diagnostic tests confirm that the multiple regression model satisfies all key assumptions: normality, homoscedasticity, linearity, and absence of multicollinearity. Consequently, the regression estimates are reliable, valid, and suitable for determining the determinants of effective revenue collection in the City Council of Dodoma.

4.3.3.1. Multiple linear regression results

Furthermore, after conducting multiple regression diagnostics to ensure that the basic assumptions of normality, linearity, and homoscedasticity are met. But also ensuring the absence of multicollinearity was significantly attained. A multiple linear regression was performed to examine the determinants of an effective revenue-collection system in the City Council of Dodoma. Table 9 displays the magnitude, direction, and statistical significance of the relationship between each predictor variable and the effectiveness of revenue collection. However, the standardized beta coefficients indicate the relative contribution of each independent variable, whereas the associated t-values and significance levels provide evidence of their statistical influence. These results form the basis for discussing the key determinants of revenue collection effectiveness, identifying both statistically significant and insignificant factors and their implications for improving revenue collection within local government authorities in the studied area.

Table 9: Results of Multiple Regression Analysis on the Determinants of Effective Revenue Collection in the City Council of Dodoma

Predictor Variable	Beta (β)	Std. Error	t-value	Sig. (p)
Technology and Automation	0.321	0.062	5.18	0.000
Administrative Effectiveness	0.284	0.058	4.9	0.000
Taxpayer Education and Assistance	0.246	0.065	3.78	0.001
Anti-Corruption Measures	0.198	0.071	2.79	0.006
Compliance and Enforcement	0.174	0.068	2.56	0.012
Information Sharing & Data Management	0.121	0.064	1.89	0.061
Legal Framework & Judicial Support	0.097	0.07	1.39	0.167
Economic Conditions	0.082	0.073	1.12	0.264
Political Will	0.105	0.069	1.52	0.131
International Cooperation/policies	0.056	0.075	0.75	0.455

The study found that technology and automation are the most significant predictors ($\beta = 0.321$, $p < 0.001$), reflecting improvements in digital payment systems, electronic databases, and automation to enhance the effectiveness of revenue collection. This finding aligns with Abdallah (2020), and Chilambwe and Tembo (2020) confirmed that by minimizing face-to-face interactions and creating digital records, technology helps curb corruption, bribery, and financial leakages. This increases public trust and confidence in how tax revenues are used. The study also found that the effectiveness of administration ($\beta = 0.284$, $p < 0.001$) and taxpayer education and assistance ($\beta = 0.246$, $p = 0.001$) showed strong, positive, and statistically significant effects. The results imply that competent staff, clear procedures and informed taxpayers significantly improved compliance and effective revenue collection. The study results, anchored by Olumoh and Mubara (2025) and Su (2025), both reported that integrity and human resource management influence the effectiveness of revenue collection, as employing qualified, competent, and trustworthy staff is crucial. This includes providing ongoing training, competitive salaries, and implementing a formal rotation policy to reduce the risk of corruption and build public trust (Twaibu, 2020; Lukinda et al., 2022). Moreover, Sun (2025) and Prawira and Sofia (2025) asserted that treating taxpayers as clients and providing clear, user-friendly services encourages voluntary compliance. This approach includes educating them on their obligations and the benefits of paying taxes, as well as simplifying procedures (Chilambwe and Tembo, 2020).
Furthermore, the study found that anticorruption ($\beta = 0.198$, $p = 0.006$) and compliance and enforcement mechanisms ($\beta = 0.174$, $p = 0.012$) both significantly influence the effectiveness of revenue collection. Through observation, the study noted that reducing corruption and strengthening enforcement measures enhance taxpayer trust and compliance in public and private institutions. Cerqua et al. (2025) reported that minimising opportunities for corruption through enhanced transparency, strong internal audits, and integrity measures is essential for improving the effectiveness of revenue collection across many sectors. Additionally, the study found that the legal framework, political will, and international cooperation showed positive but statistically insignificant effects, with 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. Mean Index (MI) and Standard Deviation (SD) were computed to determine the relative importance and consistency of responses for each factor; their influence may be indirect or mediated through administrative and technological mechanisms. Generally, the study noted that, according to multiple regression, technology adoption, the effectiveness of administration, taxpayer education, and anti-corruption efforts are the most critical determinants of an effective revenue collection system in the City Council of Dodoma. Strengthening these areas is therefore likely to yield the greatest improvement in local government revenue performance.

4.4. Respondents Views on Challenges Hindering Revenue Collection in the City Council of Dodoma

Furthermore, the study sought to identify the challenges hindering revenue collection at the City Council of Dodoma, recognising that these obstacles may vary across regions. To measure views on challenges hindering revenue collection in the City Council of Dodoma, the study used a 5-point Likert scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. Mean Index (MI) and Standard Deviation (SD) were computed to determine the challenges and consistency of responses for each factor. The overall Mean Index (MI) of 3.72, with a Standard Deviation (SD) of 1.03, indicates that respondents generally strongly agree that revenue collection in the City Council of Dodoma is significantly hindered by multiple institutional and structural challenges, underscoring a serious need for comprehensive reforms to address informality, staff capacity, enforcement consistency, and system modernization. As illustrated in Table 10, a high level of informal economic activities is evident at the Mean Index (MI=4.01; SD=0.91), reflecting a severe challenge hindering effective revenue collection in the City Council of Dodoma. The results imply that a high mean index indicates strong agreement among respondents, while the relatively low SD reflects consistency of views. The study further demonstrates that inadequate revenue-collection skills and capacity among staff (MI=3.89; SD=0.94) and low taxpayer compliance (MI=3.85; SD=0.97) are notable contributors to revenue-collection ineffectiveness. Respectively, these findings align with those of Occhiali et al. (2023), Pamba (2023), and Ali (2023). They both argued that widespread informality significantly weakens local government revenue bases by excluding a large portion of economic activities from taxation, but also shortage of staff capacity and taxpayer behaviour are critical determinants of revenue performance. The low SD values reveal that respondents share a common understanding of these challenges.

Table 10: Respondents' Views on the Challenges Hindering Revenue Collection in the City Council of Dodoma

Attributes	SD	D	N	A	SA	Mean Index	SD
Low Taxpayer Compliance	4.0	6.0	12.0	34.0	24.0	3.85	0.97
Inadequate Revenue Collection Skills	3.0	7.0	10.0	36.0	24.0	3.89	0.94
Weak ICT Systems and Automation	5.0	9.0	14.0	32.0	20.0	3.66	1.06
Political Interference in Revenue Enforcement	6.0	8.0	13.0	31.0	22.0	3.69	1.08
Poor Identification of Revenue Sources	7.0	10.0	18.0	28.0	17.0	3.48	1.12
Inadequate Taxpayer Education and Awareness	6.0	11.0	20.0	27.0	16.0	3.45	1.1
High Level of Informal Economic Activities	3.0	6.0	9.0	35.0	27.0	4.01	0.91
Weak Monitoring and Supervision Mechanisms	5.0	7.0	15.0	33.0	20.0	3.7	1.02
Total Overall Mean Index (MI) / SD						**3.72**	**1.03**

Qualitative responses from interviews and Focus Group Discussion (FGD) participants acknowledged a lack of sufficient training in modern collection techniques and Information and Communication Technology (ICT) systems. In contrast, taxpayers consistently lack trust in the fairness of the tax system, which reduces efficiency and accountability. Additionally, weak monitoring and supervision mechanisms (MI=3.70; SD=1.02), political interference in revenue enforcement (MI=3.69; SD=1.08) and weak ICT challenges were identified as the major institutional challenges. The study findings on MI values exceed the 3.50 threshold, indicating strong agreement that these factors undermine revenue effectiveness. Through study observations and scholars' reports from Solomoni et al. (2020), Mwakiluma (2024), Kapongo et al. (2024) and Mbogella et al. (2024), it is demonstrated that inconsistent enforcement and political influence reduce voluntary compliance and institutional credibility. The report from scholars was echoed during key informant interviews, where respondents presented that political pressure often leads to selective enforcement, especially during election periods, while outdated ICT systems limit transparency and real-time tracking of revenues.

Generally, despite several administrative, political and technical challenges hindering effective revenue collection in the City Council of Dodoma, a high level of informal activities stands out as the most challenging in the study area. With a strong mean score and low variability, it reflects that it is a widely acknowledged and deeply rooted problem. Informality not only narrows the revenue base but also exacerbates other challenges, such as low compliance, weak monitoring, and limited staff capacity. Therefore, addressing this key challenge is essential to improving revenue performance, strengthening fiscal autonomy, and enhancing sustainable service delivery at the City Council of Dodoma and in other cities across the country.

5. Conclusion and Recommendations

This study examined the determinants of revenue collection effectiveness in Tanzanian local governments, with specific reference to the City Council of Dodoma. The study found that although key determinants of effective revenue collection are well recognized, the existing revenue collection system remains largely ineffective. The overall perception of respondents indicates the Local Government Collection Information System is ineffective, largely due to operational, technical, and administrative limitations. Results indicate that technology and automation, together with administrative effectiveness, are the most dominant drivers of improved revenue performance. Conversely, revenue collection inefficiencies were strongly associated with a high prevalence of informal economic activities, low taxpayer compliance, weak ICT systems, inadequate staff capacity, political interference, and poor data management practices. However, respondents acknowledged the availability of multiple revenue sources, such as property taxes, business licenses, and service levies; however, the council's limited institutional capacity constrained optimal revenue realization. Lastly, the study concludes that strengthening digital systems and administrative capacity is central to improving revenue collection efficiency and service delivery in the City Council of Dodoma.

5.1. Recommendations

Based on the key findings, the study recommends that the City Council of Dodoma, under the coordination of PO-RALG and the Ministry of Finance, should prioritize upgrading and fully integrating LGRCIS to enhance automation, transparency, and real-time monitoring of revenue. PO-RALG should institutionalize continuous capacity-building programs for revenue staff to improve administrative effectiveness and professional competence. The Ministry of Finance, in collaboration with local authorities, should also intensify taxpayer education and awareness campaigns to improve voluntary compliance and trust in the tax system. Furthermore, PO-RALG should spearhead strategies to formalize informal economic activities, strengthen enforcement mechanisms, minimize political interference, and establish robust data management systems to broaden the tax base and sustainably improve local government revenue performance.

5.3. Areas for Further Research

i. Examine the capacity of local government authorities in Tanzania to implement and manage efficient revenue collection systems. Assess the effectiveness of training programs in enhancing the skills of personnel involved in revenue collection.
ii. Analyse taxpayer behaviour and attitudes toward taxation in Tanzania. Investigate the factors influencing voluntary compliance, as well as the reasons behind tax evasion and non-compliance.
iii. Analyze the influence of socioeconomic factors, such as income levels, education, and employment, on taxpayer compliance. Understand how these factors may contribute to variations in revenue collection efficiency across different regions.

These research areas can provide valuable insights into the dynamics of revenue collection in Tanzanian local governments and offer practical recommendations for policymakers and practitioners aiming to improve effectiveness in this critical area.

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