

## ABSTRACT

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This study was conducted to assess the effectiveness of Local Government Revenue Collection Information System (LGRCIS) in Tanzania taking a case study of Missenyi District Council. The study used both secondary and primary data. Primary data were collected by using interviews and questionnaires. A total of 63 questionnaires were returned and thus analyzed. Findings revealed that actual revenue collected by Missenyi DC increased from one year to another except for financial year 2014/15. It was found that in 2013/14 actual revenue increased by 40.2% while in financial years 2015/16 and 2016/17 the revenue increased by 4.4% and 40.6% respectively. The study findings revealed that revenue collection had improved after introduction of Local Government Revenue Collection Information System (LGRCIS). This was evidenced in the comparison of total revenue collected in 2015/16 and ones collected in 2016/17. Findings also showed that there were some challenges hindering effective implementation of LGRCIS in Missenyi District. Major among them were absence reliable electric power for recharging revenue collection devices (POS), poor internet and poor knowledge of use among users. Some of key recommendations made were as follows. Missenyi District Council should train its staff on how to effectively use LGRCIS revenue collection devices. Missenyi District Council should introduce devices which can use solar energy so as to address current situation where charging of those devices is a problem. Also, Missenyi district should accompany the devices with another device which provides an additional internet connection like mobile phones or modems.

