

ABSTRACT

Local government a largely operate autonomously within the framework of the legislation are primarily accountability to their local communities as administrative body for a small geographic area such as city, town, county, or state have significant responsibility in the public services delivery of basic services like education, water, health care, transport and communication where the end users are the public or the local people within the country. In other words, the locals are the beneficiaries. The framework it permits the authorities to identify with design ways of revenue collection through different taxes, license, fees, and charges and fair

The study was set to assess the impact of revenue collection on service delivery in Moshi municipal. The much needed data for a successful research was generated using primary and secondary methods. The sample size of the study was 70 respondents within the local authorities. The sampling method chosen for this study was purposive sampling which is a form of non-probability sampling to select 70 respondents in local authorities in Moshi municipal. This includes 30 individual tax payers, 15 enterprises/businesses, 20 municipal revenue collectors and 5 revenue collection agents. The number was considered to be optimum and appropriate as it fulfills the requirements of the efficiency, representativeness, reliability and flexibility. The data obtained through questionnaire and Interviews. Data from questionnaires was analyzed using excel and Statistical Package for Social Sciences (SPSS) to correlate data. The major findings showed that there is a positive link between revenue collection and service delivery. This showed that an increase in revenue result in increase of service delivery and any decrease in revenue collection result in decrease in service delivery. The research concluded that service delivery in municipals has a direct relationship with revenue collections and largely, local authorities have registered a fundamental decline in service delivery because of poor revenue collections. Recommendations were; local authorities should explore and implement affirmative strategic plans in order to improve revenue or tax base so that they yield a better service quality and revenue collection should be privatized to legal firms who can institute legal proceedings against defaulting ratepayers.

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