

## ABSTRACT

Chapter one is about introduction to the research topic the background of the problem, the statement of the problem, research objectives and research questions, limitation and significance of the study. The study had the one major objective which was to assess the reasons for ineffective collection of internal (own source) revenue in the local governments and to suggest solution or way forward so that to improve the local (internal) collections and the government at large for better delivery of the public services especially in Ruvuma Region.

Chapter two is about the related literature review where the researcher reviewed both the theoretical and empirical literature review. The theoretical review was about what other authors have said and written concerning the topic at hand while the empirical literature review was about the empirical evidence of ineffective collection of own source of revenue in LGAs.

Furthermore, the research developed the conceptual model of the research and prepared the null hypothesis of the study in relation to the research objectives.

Chapter three is about the research methodology. The researcher developed a road map on how data will be collected and analyzed .the research had a population of 150 respondents but from them the researcher selected 60 respondents from the population through simple random method where each individual from the population had an equal chance of being selected in the sample.

The methodology used to collect data is comprised of both primary and secondary data collection techniques and the research instruments used to collect data were Questionnaire, Interview and Documentary sources like internal reports and statutory reports.

Chapter four is about data analysis, presentation and discussion of the findings. The researcher analyzed data with the assistance of Statistical Package for Social Science (SPSS).from the study the researcher analyzed the descriptive data and the inferential data and came with a conclusion which aimed at meeting the objectives of the study or justifying the research hypothesis