

ABSTRACT

This study was motivated by the overall objective of assessing the factors affecting LGA revenue collection in Tanzania. In view of this general objective, the study specifically examined the effect of internal control system on the LGA revenue collection, the effect of automation system on the LGA revenue collection, and the effect of staff competence on the LGA revenue collection. The study employed a quantitative research design, and the target population of this study was about 1860 employees at Sikonge. of which the optimal sample size required for this study was 186. In this study, only primary source was employed whereby questionnaire was involved. Descriptive statistics, factor analysis, and multiple regressions were used. According to the study, internal control system was found to have a positive influence on the LGA revenue collection. On the second objective, it was noted that the automation system had a positive influence on the LGA revenue collection. On the last objective, the study found that staff competence has a positive influence on LGA revenue collection. The study strongly

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recommends the rolling out of the automated system and its adoption at all revenue offices in the LGA. The LGA should ensure that there are necessary resources and infrastructure before the rolling out of an automation system. It should develop a program for the systematic roll-out

of a computerized system to all LGA that are collecting entrance fees. The study recommended that it is high time for the LGA to put lots of effort in the adoption of an automated revenue collection system as the findings show it has improved efficiency and increased revenue. Full merit of the system to all LGA and revenue collection points in the LGA at large will enhance the organization to reap the fruit of this technology.