Indian Journal of Economics and Finance (IJEF)
ISSN: 2582-9378 (Online), Volume-6 Issue-2, November 2026

# Administrative Factors Influencing Revenue Collection in Moshi Municipal Council

**Marietha Valentine Kimario*, Bernadette Temba, Ladis Columban Komba**

***Abstract:*** ***The Tanzanian government mandates that LGAs collect revenue; however, many public institutions continue to struggle to meet their revenue collection targets. Therefore, this study examined the administrative factors influencing revenue collection in the Moshi Municipal Council (MMC). The study was grounded in the institutional theory developed by Richard Scott, DiMaggio, and Powell in the early 1980s. This study employed a convergent mixed-methods design, targeting 112 MMC employees and business owners in Moshi Municipality. Census Sampling was used to include all 112 revenue collectors, and 271 business owners were selected using the Cochran formula and simple random sampling. Further, purposive sampling was used to select the Municipal Director (MD), Municipal Treasurer and Industry, Trade, and Investment Officer. The researcher ensured validity and reliability before data collection. The researcher piloted the research instruments with 10 business owners and 10 employees from Moshi District Council who did not participate in the actual data collection. The researcher used descriptive and inferential statistics to analyse quantitative data through multiple linear regression, and analysed qualitative data through thematic analysis. Moreover, the study prioritised ethical considerations by ensuring informed consent, allowing participants to withdraw freely, and maintaining confidentiality through data anonymisation and secure storage. The findings revealed that administrative factors (policies, resources, and procedures) collectively influence revenue collection in MMC. Resources (p = 0.04) had a statistically significant effect on revenue collection, while Policies (p = 0.93) and procedures (p = 0.862) were not statistically significant. These findings indicate that administrative factors significantly influence revenue collection. Based on these findings, policymakers should conduct a comprehensive review of existing administrative policies related to revenue collection. Further, revenue collectors should receive regular training to stay up to date on best practices and new revenue-collection technologies. This study also recommends that future studies examine how technology affects revenue collection efficiency and taxpayer compliance.***

***Key Terms:*** ***Administrative Factors, Revenue Collections, Institutional Theory, Compliance, Revenue Sources.***

**Manuscript received on 12 October 2026 | First Revised Manuscript received on 22 October 2026 | Second Revised Manuscript received on 03 November 2026 | Manuscript Accepted on 15 November 2026 | Manuscript published on 30 November 2026.**

*Correspondence Author(s)
**Marietha Valentine Kimario***, Student, Department of Economics and Business Studies, Mwenge Catholic University, Moshi-Kilimanjaro (Kilimanjaro), Tanzania. Email ID: marysingo10@gmail.com, barakarobert728@gmail.com, ORCID ID: 0009-0004-8213-8368.
**Dr. Bernadette Temba**, Lecturer, Department of Economics and Business Studies, Mwenge Catholic University, Moshi-Kilimanjaro (Kilimanjaro), Tanzania. Email ID: bernadettemba@gmail.com.
**Dr. Ladis Columban Komba**, Lecturer, Department of Economics and Business Studies, Mwenge Catholic University, Moshi-Kilimanjaro (Kilimanjaro), Tanzania. Email ID: laadiskomba@gmail.com.

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***Nomenclature:***
LGAs: Local Government Authorities
CAG: Controller and Auditor General
MMC: Moshi Municipal Council
LGRP: Local Government Reform Programme
PFRP: Public Finance Reform Programme
OLR: Ordinal Logistic Regression
KII: Key Informant Interviews
MD: Municipal Director
MWECAU: Mwenge Catholic University
SPSS: Statistical Package for the Social Sciences
CFA: Confirmatory Factor Analysis
SD: Strongly Disagree
SA: Strongly Agree
KMO: Kaiser-Meyer-Olkin
PCA: Principal Component Analysis

## I. INTRODUCTION

Revenue collection is a fundamental function of governments worldwide (Ngutunyi et al.) [1]. Local governments rely on internally generated revenues from taxes, fees, charges, and levies to finance local development activities and improve service delivery (Uhahula et al.) [2]. Effective revenue collection systems enable governments to achieve fiscal sustainability and reduce dependence on external funding sources (Damong) [3]. However, despite the importance of revenue generation, many governments still struggle to meet their revenue collection targets.

Globally, governments have introduced various administrative reforms to strengthen revenue collection. According to the World Bank [4], effective administrative systems significantly improve revenue mobilisation by reducing leakages, increasing transparency, and enhancing accountability. In Iraq, strong administrative capacities and transparent governance practices have led to efficient tax collection and fostered public trust (Alshawi) [5]. Similarly, Papageorgiou et al. [6] found that tax governance reform appeared to offer significant benefits to citizens and facilitate business in South European Countries. Nevertheless, several countries continue to experience revenue collection gaps due to weaknesses in administrative structures, inadequate supervision, and limited institutional capacity.

In Africa, local governments play a critical role in mobilizing revenues to support decentralized governance and local development initiatives. Moreover, Olayinka and Obafemi [7] revealed that effective tax administration, compliance, and monitoring significantly enhanced revenue generation in Oyo State. Further, Sebele [8] found that ineffective enforcement of revenue regulations negatively affects revenue collection performance. However, revenue collection remains a major challenge across many African countries.

In Tanzania, Local Government Authorities (LGAs) are empowered by the Local Government Finance Act of 1982 to collect revenues (Sausi et al.) [9]. Sustainable Development Goal Number 17 emphasizes strengthening domestic capacities for tax and revenue collection (NAOT) [10]. Improving LGAs' effectiveness in revenue collection is crucial for achieving the objectives outlined in the National Development Plan for 2021/22–2025/26. However, research by Hamad & Mohammed [11] reveals significant obstacles to enhancing revenue collection in the country. Furthermore, high poverty rates and a large informal economy complicate revenue collection and hinder local authorities from achieving financial targets.

The government has implemented several initiatives to improve revenue collection, including introducing electronic revenue collection systems and strengthening financial management practices in LGAs (Vumu and Habbi) [12]. Despite these efforts, reports from the Controller and Auditor General (CAG) have consistently highlighted challenges such as revenue leakages, inadequate supervision, weak enforcement of by-laws, and insufficient administrative capacity, which continue to undermine revenue collection performance in many local authorities (NAOT) [10]. Therefore, this study examined the administrative factors influencing revenue collection for LGAs in Tanzania, with a specific focus on Moshi Municipal Council.

Moshi Municipal Council (MMC) was selected because its significant revenue-collection challenges exemplify broader issues faced by LGAs in Tanzania (District Accounting Officer) [13]. MMC is one of the urban local authorities responsible for mobilising revenue to support public services and local development activities. Despite having a relatively strong economic base characterized by trade, tourism, and business activities, the Council has consistently experienced revenue collection deficits. According to the District Accounting Officer [13], MMC still struggles to achieve its revenue collection targets despite various efforts to strengthen revenue administration. The Council has consistently recorded revenue collection shortfalls, indicating that the actual revenues collected have fallen below the projected targets. This situation may suggest administrative challenges affecting revenue collection performance. Therefore, this study examines the administrative factors influencing revenue collection in Moshi Municipal Council.

## II. STATEMENT OF PROBLEM

The Tanzanian government mandates LGAs to collect revenue through various local taxes, levies, and fees as stipulated in the Local Government Finance Act of 1982. Revenue collection is crucial for financing local development projects, improving public service delivery, and promoting socio-economic development. To strengthen revenue performance, the government has implemented several reforms, including the Local Government Reform Programme (LGRP) and the Public Finance Reform Programme (PFRP), to enhance efficiency, accountability, and revenue generation within LGAs. Despite these efforts, many LGAs continue to struggle to meet their revenue collection targets.

MMC is among the LGAs facing persistent revenue collection challenges. According to the District Accounting Officer [13], during the fiscal year 2021/2022, the Council targeted TZS 6,493,867,153 but collected only TZS 6,110,221,330, resulting in a shortfall of TZS 383,645,823. Likewise, in fiscal year 2022/2023, MMC projected collecting TZS 7,232,707,153.80 but realised only TZS 6,755,176,066.46, creating a deficit of TZS 477,531,087.34. The widening revenue gap suggests weaknesses in revenue collection administration. Administrative aspects such as revenue collection policies, the adequacy of administrative resources, and operational procedures are important components of revenue administration that may influence the effectiveness of revenue collection.

Previous studies have focused on broader organisational and compliance-related issues and provide limited evidence on the specific administrative factors that influence revenue collection performance (Massawe and Mwanukuzi [14]; Mwenda and Charles [15]; Msenga and Njiku [16]). Consequently, the specific administrative challenges contributing to these persistent revenue shortfalls in MMC remain insufficiently understood. Without such evidence, management and policymakers struggle to design appropriate interventions to improve revenue collection performance. Therefore, this study seeks to examine the influence of administrative factors, namely policies, resources, and procedures, on revenue collection in Moshi Municipal Council.

### A. Objectives

To determine the influence of administrative factors on revenue collection in Moshi Municipal Council

### B. Research Question

What administrative factors influence revenue collection in the Moshi Municipal Council?

### C. Research Hypothesis

$H_{01}$: Administrative policies have no significant influence on revenue collection in Local Government Authorities
$H_{02}$: Administrative resources have no significant influence on revenue collection in Local Government Authorities
$H_{03}$: Administrative procedures have no significant influence on revenue collection in Local Government Authorities

### D. Significance of the Study

This study is significant in several ways. This study contributes to academic knowledge by providing empirical evidence on how administrative factors influence revenue collection performance in Local Government Authorities (LGAs) in Tanzania. Further, this study is useful to policymakers and public financial management stakeholders. It identifies the administrative factors that hinder or improve revenue collection. This study also benefits Moshi Municipal Council and other LGAs by offering practical recommendations for improving revenue collection systems.

Moreover, this study aligns with national and international development priorities by supporting efforts to strengthen domestic resource mobilization and local government effectiveness. In this regard, it provides insights that can


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help achieve targets under development frameworks such as SDG 17, which emphasises strengthening domestic capacities for revenue collection and financial management.

## III. LITERATURE REVIEW

### A. Theoretical Literature Review

Institutional theory grounds this study. Institutional Theory is a framework that seeks to understand the structures, norms, and practices that shape organizations and their environments. Sociologists Richard Scott, DiMaggio, and Powell developed this theory in the early 1980s. The theory focuses on how institutions. defined as social structures that have become established as norms in a society affect organizational behavior, decision-making, and the dynamics of power within and across organizations. The Institutional Theory assumes that organizations are not only economic entities but also social actors shaped by cultural and societal expectations. Institutions create stability and order, guiding behaviour through established rules and norms. The theory also assumes that organisations tend to mimic one another to gain legitimacy, a phenomenon known as isomorphism. This can occur through coercive isomorphism (pressure from other organizations or regulatory bodies), mimetic isomorphism (imitation in the face of uncertainty), and normative isomorphism (influence from professional standards and networks).

### B. Relevance of the Theory

Institutional Theory is particularly relevant to this study of revenue collection in LGAs. Because it focuses on the influence of social structures, norms, and practices, it aligns well with the dynamics of local governance and revenue generation. By examining administrative factors, this theory will uncover how institutional frameworks shape the behaviours and decisions of both the council and its constituents. For instance, administrative factors include established policies and bureaucratic processes that govern tax collection. By applying Institutional Theory, this study will show how administrative factors interact within the local governance framework, ultimately improving understanding of the challenges and opportunities in revenue collection for the Moshi Municipal Council.

### C. Empirical Literature Review

This review examines the Administrative Factors influencing revenue collection for Local Government Authorities. Specifically, this section outlines the literature on administrative factors.

Resce [17] examined political and non-political officials in Italian local governments. The study compared data extracted from a panel of 7826 Italian municipalities from 2007 to 2018. The study drew on financial records and surveys distributed to municipal officials, along with a retrospective analysis of revenue trends over the period. Descriptive statistics summarised revenue collection data, and regression analysis tested the hypothesis. Qualitative data were analysed thematically. Results showed that non-political administrators have greater financial autonomy and collection capacity, generating more local revenue. However, despite its strengths, the study's geographical focus on Italy limits its applicability to different political and cultural environments. Further, the study highlights the advantages of non-political administrators, but it does not explore in depth the specific administrative practices that affect revenue collection. Therefore, this study examined administrative factors that influence revenue collection in the Moshi Municipal Council.

Msenga [16], conducted a study on organizational factors and individual characteristics influencing revenue collection in selected LGAs in Tanzania. The study adopted a cross-sectional research design, sampling 92 respondents from six selected government authorities (Kilolo, Uvinza, Nyang'wale, Rorya, Chemba, and Kakonko). Purposive sampling was used to select respondents who are involved in revenue collection. Data were collected through questionnaires and documentary review. Data were analysed quantitatively using both descriptive and inferential statistics. The study revealed that the internal control system, organisational factors, and individual characteristics are important factors influencing revenue collection in most LGAs in Tanzania. Although the sample size of 92 may have been adequate for the selected LGAs, it may not sufficiently represent the diversity of all local government authorities in Tanzania, thereby limiting the generalizability of the findings. Further, a gap remains regarding the administrative factors that affect revenue collection for LGAs more broadly. Therefore, this current study examined the administrative factors that influence revenue collection in the Moshi Municipal Council.

Hamad & Mohammed [11], examined the organizational challenges facing LGA on enhancing revenue collection in Zanzibar. The study used a quantitative research approach with a case study design, sampling 100 respondents to complete the questionnaires. The data were collected and analysed using descriptive and inferential statistics in SPSS. The study found challenges to enhancing revenue collection in Zanzibar, including the shift of some revenue sources from local authorities to the national government, pressure on employees at local government authorities, and tax exemptions. Although the sample of 100 respondents provided useful empirical insights, the study may have limitations in generalizability beyond the selected LGAs because it used a cross-sectional survey approach. A notable knowledge gap remains regarding the administrative factors influencing revenue collection in LGAs. Exploring these administrative dynamics could deepen understanding of the operational challenges local governments face. Furthermore, future studies may benefit from adopting a mixed-methods approach to capture both


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statistical trends and in-depth qualitative explanations of revenue collection challenges.

John [18] investigated the factors affecting financial viability within Tanzania LGAs in Mpanda Municipal Council. The study adopted a convergent mixed-methods research design. The target population was 75 people; 63 participants were sampled, including 46 respondents who completed questionnaires and 17 business owners who participated in semi-structured interviews. Quantitative data were analysed using Ordinal Logistic Regression (OLR), while qualitative data were analysed using thematic analysis. The study found that targeted training programs, adequate resources, and active community engagement significantly enhance task force staff effectiveness in revenue collection. Despite these strengths, the sample of 63 participants limits the generalizability of the findings. Further, the study does not explore in detail how these factors interact. Understanding the relationships between these variables could deepen understanding of the mechanisms that drive financial viability in LGAs. Therefore, this study was conducted to examine the administrative factors influencing the effectiveness of revenue collection in Local Government Authorities.

The reviewed empirical literature shows that administrative and organisational factors play an important role in revenue collection performance in LGAs. Globally, Resce [17] established that non-political administrators enhance financial autonomy and revenue collection capacity in local governments. In Tanzania, Msenga [16] found that organizational factors, internal control systems, and individual characteristics significantly influence revenue collection performance across selected LGAs. Similarly, Hamad and Mohammed [11] identified organizational constraints such as staffing challenges, tax exemptions, and institutional pressures as key barriers to effective revenue collection in Zanzibar. In addition, John [18] found that staff training, resource availability, and stakeholder engagement significantly improve revenue collection effectiveness in LGAs. Despite these contributions, gaps remain in the existing literature. Most studies have examined revenue collection from broader perspectives such as organizational, political, or financial factors, with limited focus on specific administrative factors such as policy implementation processes, procedural efficiency, coordination mechanisms, and administrative resource allocation. Moreover, a contextual gap remains, as most studies were conducted outside Moshi Municipal Council, making it difficult to directly generalise their findings to its administrative environment.

While studies employed cross-sectional survey designs, some relied on relatively limited sample sizes. Although the sample sizes may be adequate for basic regression analysis, they remain too small to support broader generalizability across diverse LGAs. A more robust approach would typically involve sample sizes of 100–300 respondents to improve statistical power and representativeness in LGA-level studies. Therefore, empirical evidence remains insufficient on how administrative factors influence revenue collection performance in Moshi Municipal Council, particularly using a context-specific and adequately powered dataset. This study addresses this gap by focusing on administrative factors influencing revenue collection in Moshi Municipal Council.

## IV. RESEARCH METHODOLOGY

This study employed a convergent research design using a mixed-methods approach. The convergent design allows for the simultaneous collection and analysis of quantitative data alongside qualitative data gathered through interviews (Bhana) [19]. Combining numerical data with personal insights allows for a more nuanced interpretation of the results. This study was conducted within Moshi Municipality. The target population consisted of two groups: 112 employees of the Moshi Municipal Council engaged in revenue collection and business owners in Moshi Municipality. The Cochran formula was used to obtain a sample of 271 business owners. This formula states that;

$$n_0 \frac{Z^2.p.(1-p)}{e^2}$$

Whereby;

n= Sample Size
Z= Z-value (1.645)
p= Estimated proportion of the population (0.5)
e= Error Level (0.05)
n = 271
Sample size for business owners: 271 respondents.

Census sampling was used to sample 112 revenue collectors in MMC; simple random sampling was used to sample 271 businesses in Moshi Municipality; and Purposive Sampling was used to select key informants within the Moshi Municipal Council.

The study collected data using two primary methods: questionnaires and key informant interviews (KII). The researcher distributed a structured questionnaire to both MMC employees and business owners to gather quantitative data. The researcher also used a KII guide to interview the Municipal Director (MD), Municipal Treasurer, and the Industry, Trade, and Investment Officer. Furthermore, the researcher ensured validity and reliability before data collection. The researcher ensured the validity of the research questionnaire and Key Informant Interview (KII) guide through content and face validity by having two experts in accounting and finance from Mwenge Catholic University (MWECAU) review both instruments for relevance, clarity, formatting, and logical flow. To assess the reliability of the questionnaire, the researcher applied Cronbach's alpha (α), achieving a coefficient of .796, which was deemed acceptable since it exceeded the threshold of 0.7. For the KII guide, reliability was ensured


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through peer debriefing, involving consultations with experts from MWECAU. Additionally, the research instruments were piloted with a sample of 20 individuals, consisting of 10 business owners and 10 employees from MMC, who did not participate in the actual data collection, allowing for feedback and necessary adjustments before the main study.

For quantitative data, the researcher used descriptive and inferential statistics with the Statistical Package for the Social Sciences (SPSS) version 22. Descriptive statistics summarized the data and presented it in tables, means, percentages, and frequencies. Inferential statistics tested hypotheses through regression analysis. Before conducting regression, Confirmatory Factor Analysis (CFA) tested whether the data fit a predefined factor structure based on hypothesised relationships between observed variables (indicators) and latent constructs (unobserved factors). The regression model is expressed as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:
$Y$= Revenue Collections
$X_1$= Procedures
$X_2$= Resources
$X_3$= Policies
$\beta_0$= Constant
$\beta_1, \beta_2, \beta_3$= Regression coefficients
$\varepsilon$= Error term

The study prioritized ethical considerations by ensuring informed consent, allowing participants to withdraw without penalty, and maintaining confidentiality through data anonymization and secure storage. Additionally, the researcher committed to academic integrity by accurately citing all sources according to APA 7th Edition guidelines, thereby mitigating potential plagiarism issues.

## V. FINDINGS AND DISCUSSION

### A. Response Rate

In the study, 383 questionnaires were distributed to the target respondents. Of these, 347 were completed and returned, resulting in a 90.6% response rate. According to research methodology standards, a response rate above 60% is considered sufficient for statistical analysis of the collected information (Sataloff and Vontela) [20]. From (MMC) employees, 112 questionnaires were distributed, and 86 responded, making the response rate 76.78%. For business owners, 271 questionnaires were distributed, of which 261 were returned, giving a response rate of 96%. Overall, the strong response rate across both groups reflects high participation and increases confidence in the validity and generalizability of the study findings.

**Table 1: Response Rate**

| Category of Respondents | Questionnaire Distributed | Questionnaire Returned | Response Rate |
|---|---|---|---|
| Revenue Collectors | 112 | 86 | 76.78%. |
| Business Owners | 271 | 261 | 96%. |
| Administrative Employees | 3 | 3 | 100% |
| Total | 386 | 350 | 90.6%. |

*Source: Field Data (2026)*

### B. Demographic Characteristics of Respondents

This part contains the demographics of the 347 respondents who took part in the research. This section presents their gender, age, educational background, and job designation. In particular, the study focused on the following respondent characteristics. Highlighting these characteristics is important for evaluating the sample's appropriateness for answering questions related to administrative factors that influence tax revenue. Table II presents the results.

**Table II: Demographics of Respondents**

| Demographic Characteristics | | Frequency | Percent |
|---|---|---|---|
| Gender | Male | 191 | 55.1 |
| | Female | 156 | 44.9 |
| Age | 18-25 | 56 | 17.0 |
| | 26-35 | 151 | 43.5 |
| | 36-45 | 98 | 28.2 |
| | 46 and above | 42 | 12.1 |
| Education | No formal education | 24 | 6.9 |
| | Primary education | 64 | 18.4 |
| | Secondary education | 92 | 26.5 |
| | Diploma | 61 | 17.6 |
| | Bachelor degree | 67 | 19.3 |
| | Postgraduate degree | 39 | 11.2 |
| Job Designation | MMC Employee | 42 | 12.1 |
| | Product seller | 157 | 45.2 |
| | Service Provider | 148 | 42.6 |

*Source: Field Data (2026)*

A total of 347 respondents took part in the study; 55.1% were male, and 44.9% were female, indicating slightly more males than females. In terms of age distribution, the largest share (43.5%) was in the 26-35 age group, followed by 28.2% in the 36-45 age group. Another 17.0% of respondents were in the 18-25 age group, and 12.1% were aged 46 and above. These findings suggest that most respondents were within the economically active and productive age groups.

Further, the results reveal that 92 respondents (26.5%) were from the secondary level of education, being the highest number of respondents among all groups, followed by 67 respondents (19.3%) with a bachelor's degree, 64 respondents (18.4%) from the primary level of education, and 61 respondents (17.6%) holding diplomas. The analysis also revealed that 39 respondents (11.2%) had postgraduate education, and 24 respondents (6.9%) had no formal education. Including respondents with diverse educational backgrounds improves the reliability of the data collected. Regarding respondents' job designations, 157 (45.2%) were product sellers. This was followed by 148 respondents (42.6%) who were service providers, while 42 respondents (12.1%) were MMC employees.

The demographic characteristics suggest that the study obtained responses from a diverse group of participants with varying ages, educational backgrounds, and occupational roles. Hence, the sample was diverse enough to reflect the influence of administrative factors on revenue collection.


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### C. The Administrative Factors Influencing Revenue Collections

To achieve the study objective of examining the administrative factors influencing revenue collection, respondents indicated their level of agreement with several statements related to administrative practices and their impact on revenue collection. Responses were measured using a five-point Likert scale ranging from Strongly Disagree (SD) to Strongly Agree (SA). Table III presents the findings.

**Table III: The Administrative Factors Influencing Revenue Collections**

Key: SD = Strongly Disagree, D=Disagree, U= Undecided, A= Agree, SA= Strongly Agree

| Statements | SD | | D | | U | | A | | SA | | Mean | STD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | f | % | f | % | f | % | f | % | f | % | | |
| The clarity of administrative policies affects revenue collection. | 10 | 2.9 | 32 | 9.3 | 51 | 14.9 | 215 | 62.7 | 35 | 10.2 | 3.68 | 0.89 |
| Resources are adequately allocated for effective revenue collection. | 7 | 2.1 | 36 | 11.0 | 50 | 15.3 | 96 | 29.4 | 138 | 42.2 | 3.98 | 1.10 |
| Administrative procedures for tax collection are clearly communicated to taxpayers. | 7 | 2.1 | 30 | 8.8 | 58 | 17.0 | 186 | 54.5 | 60 | 17.6 | 3.77 | 0.91 |
| Stakeholders collaborate effectively on revenue collection. | 7 | 2.1 | 30 | 9.1 | 58 | 17.7 | 126 | 38.4 | 107 | 32.6 | 3.90 | 1.03 |
| Regular assessments of compliance practices are conducted. | 9 | 2.8 | 33 | 10.1 | 63 | 19.3 | 156 | 47.7 | 66 | 20.2 | 3.72 | 0.99 |
| Stakeholder feedback is considered in the development of revenue policies. | 13 | 3.9 | 29 | 8.7 | 52 | 15.6 | 136 | 40.8 | 103 | 30.9 | 3.86 | 1.07 |
| There is timely communication of changes in revenue collection policies. | 10 | 3.0 | 37 | 11.1 | 45 | 13.5 | 154 | 46.1 | 88 | 26.3 | 3.82 | 1.00 |

*Source: Field Data (2026)*

The general findings indicate that administrative factors positively influence revenue collection in Moshi Municipal Council. This is evidenced by the mean scores of all statements, which ranged from 3.68 to 3.98, indicating that most respondents agreed that effective administrative practices contribute to improved revenue collection. Moreover, the standard deviation values, ranging from 0.89 to 1.10, suggest relatively low variability in respondents' opinions, implying a reasonable level of consensus.

**Table IV: Thematic Analysis of Administrative Factors Influencing Revenue Collections in the Moshi Municipal Council**

| Operational Variable (Theme) | Codes (Sub-Themes) | Frequency (n = 3 KIIs) | Percentage (%) | Key Informant Evidence |
|---|---|---|---|---|
| 1. Administrative Constraints | Inadequate staffing in revenue units | 2 | 66.7 | *"Inadequate staff in revenue collection units and limited field officers affect the council's ability to conduct regular inspections and follow-up activities."* |
| 2. The service levy | Difficulty in assessing turnover for the service levy | 1 | 100 | *"Service levy should be collected based on turnover, but it is difficult to obtain accurate turnover figures…"* |
| 3. Payment systems | Introduction of electronic payment systems | 3 | 100 | *"Introduction of electronic payment systems, which have improved efficiency."* |
| 4. Taxpayer records | Improved taxpayer records | 3 | 100 | *"Regular updating of taxpayer records… stronger monitoring and enforcement mechanisms."* |
| 5. Guidelines | Operational Guidelines | 2 | 66.7 | *"When procedures are not well standardized, different staff apply rules differently, which leads to inconsistent revenue collection and documentation errors."* |
| 6. Policies | Unfriendly tax policy environment | 1 | 33.3 | *"When policies are difficult to understand or apply, taxpayers may resist paying, and as a result the compliance becomes low."* |
| 7. Capacity building | Need for capacity building and awareness | 1 | 33.3 | *"Another administrative problem is inadequate capacity among revenue collection staff, especially regarding updated revenue regulations and procedures."* |

*Source: Field Data (2026)*

Note: KIIs = Key Informant Interviews. Percentages represent the proportion of participants (n = 3) who mentioned each theme during interviews. Quotes are presented verbatim, while some statements are paraphrased for clarity.

Table IIII indicates that 62.7% of respondents strongly agreed and 10.2% agreed that clear administrative policies play an important role in enhancing revenue collection. However, 2.9% strongly disagreed, and 9.3% disagreed. Further, the statement had a mean score of 3.68 and a standard deviation of 0.89. These results indicate that clear administrative policies enhance revenue collection, with relatively low variation in their responses. Further, one key informant stated, *"When policies are difficult to understand or apply, taxpayers may resist paying, and as a result, compliance becomes low"* (Key Informant 2, March 23rd, 2026).

Together with the information from key informants in Table IV, this indicates that clear, well-understood administrative policies strengthen taxpayer compliance and, consequently, enhance revenue collection. However, this contrasts with Resce [17], who indicated that non-political administrators bring greater financial autonomy and higher collection capacity. These findings imply that clear administrative policies help taxpayers understand their obligations and procedures, thereby reducing confusion and improving compliance.

Further, Table III shows that 42.2% of respondents strongly agreed and 29.4% agreed that resources are adequately allocated for effective revenue collection. However, 11.0% disagreed, and 2.1% strongly disagreed. Further, the same statement had a mean score of 3.98 and a standard deviation of 1.10. These results indicate that respondents largely perceive resource allocation as adequate and supportive of effective revenue collection. Another key informant from Table IV noted that: *"Inadequate staff in revenue collection units and limited field officers affect the council's ability to conduct regular inspections*


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*and follow-up activities"* (Key Informant 1, March 23rd, 2026).

These results indicate that respondents generally believe that adequate resource allocation improves revenue collection. However, the Key Informant further revealed that, in practice, staff shortages and limited field officers weaken inspection and follow-up activities in MMC. This finding implies that adequate allocation of financial, technological, and human resources is essential for improving revenue collection performance.

Table III indicates that 54.5% agreed and 17.6% strongly agreed that tax collection procedures are clearly communicated to taxpayers, with mean scores of 3.77 and 0.91. However, 17.0% were undecided, and 10.9% strongly disagreed and disagreed with the same statement. Further, qualitative evidence in Table 4 supports this perception: *"When procedures are not well standardized, different staff apply rules differently, which leads to inconsistent revenue collection and documentation errors"* (Key Informant 3, March 23rd, 2026).

These results show that most respondents believe clear communication of tax collection procedures improves revenue outcomes. However, the qualitative evidence indicates that when procedures are not standardised and consistently applied across staff, this results in inconsistent collection and documentation errors. Therefore, standardising procedures and implementing them uniformly are essential to strengthen effective revenue collection. These findings align with Tuyishimire and Ntegamaherezo [21] in Rwanda, who indicated that tax procedures such as taxpayer registration, tax record-keeping, and tax audit & investigation procedures significantly influence taxpayer compliance. This implies that effective communication increases taxpayer awareness and understanding, which can improve voluntary compliance and reduce administrative disputes.

Furthermore, Table III shows that 38.4% agreed and 32.6% strongly agreed that stakeholders collaborate effectively on revenue collection, with a mean score of 3.90 and a standard deviation of 1.03. In addition, 2.1% strongly agreed, and 9.1% agreed, while 17.7% were undecided. These results indicate that respondents generally agree that stakeholders collaborate effectively in revenue collection. This implies that collaboration among government agencies, taxpayers, and other stakeholders enhances information sharing and coordination, thereby improving revenue administration outcomes.

Further, 47.7% agreed, and 20.2% strongly agreed that compliance practices are regularly assessed, with a mean score of 3.72 and a standard deviation of 0.99. However, 19.3% were undecided, 10.1% disagreed, and 2.8% strongly disagreed with the same statement. These results were supported by another key informant who noted that:

"Regular updating of taxpayer records enables the authority to identify real-time taxpayer status, which in turn supports stronger monitoring and enforcement mechanisms. Thereby helping to reduce omissions, improve accuracy in assessments, and ensure that non-compliance is detected and acted upon promptly" (Key Informant 2, March 23rd, 2026).

Together, these results indicate that regular compliance assessments are generally viewed as effective in strengthening revenue collection, as they enable the authority to keep taxpayer records up to date. As the Key Informant highlighted, this supports stronger monitoring and enforcement, reduces omissions, improves assessment accuracy, and ensures that non-compliance is identified and addressed. Thus, regular monitoring and evaluation enable authorities to identify weaknesses in compliance systems and promptly implement corrective measures.

Further, Table III shows that 40.8% of respondents agreed and 30.9% strongly agreed that stakeholder feedback is considered in developing revenue policies, with a mean score of 3.86 and a standard deviation of 1.07. However, 15.6% were undecided, 8.7% agreed, and 3.9% strongly disagreed. These results portray that stakeholder feedback is actively considered in developing revenue policies, suggesting that participatory input is incorporated to improve policy formulation. This supports the findings obtained by 23. Chukwurah et al. [22] indicated that engaging stakeholders in the development of revenue policies ensures that diverse perspectives are considered, leading to more effective and accepted policies. Overall, this finding suggests that incorporating stakeholder feedback improves policy acceptability and encourages taxpayer cooperation, ultimately contributing to better revenue performance.

Lastly, Table III indicates that 46.1% agreed and 26.3% strongly agreed that changes in revenue collection policies are communicated on time, yielding a mean score of 3.82 and a standard deviation of 1.00. Further, 13.5% were undecided, 11.1% disagreed, and 3.0% strongly disagreed. These results indicate that respondents generally agree that revenue policy changes are communicated on time. Further, Key Informant 3 supported this, stating: *"When policies are difficult to understand or apply, taxpayers may resist paying, and as a result the compliance becomes low"* (Key Informant 3, March 23rd, 2026).

Another key informant also stated that *"timely and clear communication helps taxpayers understand what is expected of them, improves their awareness of obligations, and reduces confusion that may otherwise lead to delayed"* (Key Informant 1, March 23rd, 2026).

Together, these findings suggest that timely dissemination of revenue policy changes, especially in understandable and usable ways, helps maintain taxpayer awareness and promotes positive compliance behaviour, thereby supporting improved revenue collection. This implies that when taxpayers receive updated policy information early and clearly, they are more likely to adjust their payment and compliance practices appropriately.

Overall, the descriptive results suggest that respondents perceive administrative factors as important determinants of effective revenue collection. Strong administrative systems characterised by clear policies, adequate resources, stakeholder engagement, and effective communication are likely to support improved revenue collection performance.

### D. Inferential Statistics

In this study, inferential statistics were used to test the hypothesis through a linear regression model, examining the administrative factors influencing revenue collection in the Moshi Municipal Council. Before conducting regression analysis, Confirmatory Factor Analysis (CFA) was conducted to assess the validity and suitability of the measurement items and to confirm that the observed variables adequately represented the underlying


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construct of administrative factors. Statistical tests were then conducted to assess assumptions, including a collinearity test and a residual statistics test, followed by an ANOVA test and a model summary. The null hypothesis ($H_0$) was that administrative factors have no significant influence on revenue collection in Local Government Authorities.

### E. KMO and Bartlett's Test

The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's Test of Sphericity assessed whether the data were appropriate for factor analysis. Table V presents the results.

**Table V: KMO and Bartlett's Test**

| | | |
|---|---|---|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .716 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 332.122 |
| | Df | 3 |
| | Sig. | .000 |

*Source: Field Data (2026)*

The KMO (Kaiser-Meyer-Olkin) measure of sampling adequacy was 0.716, indicating that the sample was adequate for factor analysis. A KMO value above 0.716 is acceptable, suggesting the variables share sufficient common variance to justify factor analysis. Therefore, these data are considered suitable for extracting underlying factors. In addition, Bartlett's Test of Sphericity produced a significance value of 0.000, which is less than 0.05. This indicates a statistically significant correlation among the variables included in the analysis. Consequently, the null hypothesis that the correlation matrix is an identity matrix is rejected, while the alternative hypothesis is accepted. Bartlett's test therefore confirms that the correlation matrix is not an identity matrix and that meaningful relationships exist among the variables, making factor analysis appropriate. These data align with Ngutunyi (1), who found that improving financial performance in Mwanza City Council requires reforms in staffing, digital systems, and managerial leadership. This supports the view that administrative factors influence revenue collection in Moshi Municipal Council.

### F. Total Variance Explained

Table VI displays the total variance explained by the components extracted from the Principal Component Analysis (PCA). PCA reduces data dimensionality by identifying a smaller set of uncorrelated components that capture most of the variance in the original variables.

**Table VI: Total Variance Explained**

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | | Rotation Sums of Squared Loadings | | |
|---|---|---|---|---|---|---|---|---|---|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 2.194 | 73.130 | 73.130 | 2.194 | 73.130 | 73.130 | 1.009 | 33.642 | 33.642 |
| 2 | .433 | 14.444 | 87.573 | .433 | 14.444 | 87.573 | .996 | 33.186 | 66.828 |
| 3 | .373 | 12.427 | 100.000 | .373 | 12.427 | 100.000 | .995 | 33.172 | 100.000 |

*Source: Field Data (2026)*

Extraction Method: Principal Component Analysis.

Table VI indicates the results of the analysis regarding the total variance explained by the components identified through PCA. The table outlines the initial eigenvalues, percentage of variance, and cumulative percentages for three components. The first principal component has an eigenvalue of 2.194 and explains 73.130% of the total variance. This percentage exceeds the commonly accepted 50% threshold, indicating that the extracted component captures a substantial proportion of the information in the original variables. Further, the second and third components have eigenvalues of 0.433 and 0.373, respectively, each explaining only 14.444% and 12.427% of the total variance. Because their eigenvalues are below 1, these components contribute relatively little additional information under the Kaiser criterion. After Varimax rotation, the total variance was approximately evenly allocated among the three components, with Component 1 accounting for 33.642%, Component 2 for 33.186%, and Component 3 for 33.172%, for a cumulative variance of 100%.

The PCA identified three administrative factors: Administrative Policies, Resources, and Administrative Procedures, which together represent the factors influencing revenue collection. The rotated component matrix shown in Table VII provides a more detailed explanation of these components.

**Table VII: Rotated Component Matrix**

| | Component | | |
|---|---|---|---|
| | 1 | 2 | 3 |
| Administrative policies | .277 | .302 | .912 |
| Resources | .925 | .268 | .269 |
| Administrative procedures | .276 | .913 | .302 |

*Source: Field Data (2026)*

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalisation.
a. Rotation converged in 4 iterations.

Table VII shows the rotated component matrix for administrative factors. The rotated component matrix


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indicates that Administrative Policies loaded strongly on Component 3 (loading = 0.912), Resources loaded strongly on Component 1 (loading = 0.925), and Administrative Procedures loaded strongly on Component 2 (loading = 0.913). This indicates that each variable is strongly associated with a distinct underlying component, demonstrating that the three variables represent separate dimensions of administrative factors.

The rotated component matrix indicates that the administrative factors comprise three dimensions: Administrative Policies, Resources, and Administrative Procedures. These results confirm the measurement scale's validity and support incorporating these variables into the upcoming regression analysis to assess their influence on revenue collection.

### G. Multicollinearity Diagnostics

Multicollinearity diagnostics were performed to examine multicollinearity among the predictor variables. This step is necessary because multicollinearity increases standard errors, makes regression coefficients unstable, and can lead to erroneous statistical significance tests. In this regard, the researcher used the condition index approach and the Variance Proportion test to confirm whether multicollinearity existed among the variables.

**Table VIII: Multicollinearity Diagnostics Tests**

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | |
|---|---|---|---|---|---|---|---|
| | | | | (Constant) | Policies | Resources | Procedures |
| 1 | 1 | 3.915 | 1.000 | .00 | .00 | .00 | .00 |
| | 2 | .036 | 10.375 | .73 | .01 | .45 | .00 |
| | 3 | .027 | 12.010 | .25 | .33 | .55 | .22 |
| | 4 | .021 | 13.622 | .01 | .66 | .00 | .78 |

a. Dependent Variable: Revenue Collections

*Source: Field Data (2026)*

Table VIII shows the highest Condition Index of 13.622, which is below the commonly accepted threshold of 30 for severe multicollinearity. This indicates no serious multicollinearity among the independent variables (Policies, Resources, and Procedures). Furthermore, no two predictor variables simultaneously exhibited high variance proportions (above 0.90) under the same dimension. This finding suggests that the administrative factors included in the model measured distinct aspects of revenue collection administration. Therefore, the regression coefficients can be interpreted with confidence because the predictor variables did not excessively overlap one another's effects on revenue collection.

### H. Residuals Statistics Tests

The residuals statistics table provides information about the distribution of predicted values and residuals from the regression model used to explain revenue collection. The residuals statistics were analysed to confirm that the model residuals were centred around zero (indicating unbiased prediction). A mean of zero shows that the regression model does not systematically overestimate or underestimate the dependent variable.

**Table IX: Residual Statistics**

| | Minimum | Maximum | Mean | Std. Deviation | N |
|---|---|---|---|---|---|
| Predicted Value | 1.71 | 2.18 | 1.83 | .124 | 347 |
| Residual | -1.179 | 1.290 | .000 | .788 | 347 |
| Std. Predicted Value | -.999 | 2.770 | .000 | 1.000 | 347 |
| Std. Residual | -1.488 | 1.628 | .000 | .995 | 347 |

a. Dependent Variable: Revenue Collection

*Source: Field Data (2026)*

Table IX indicates that the predicted values ranged from 1.71 to 2.18, with a mean of 1.83. Moreover, the residuals had a mean value of 0.000, indicating that the model's prediction errors were evenly distributed around zero. The standardised residuals ranged from -1.488 to 1.628, well within the acceptable range of ±3.0 for detecting outliers. This indicates that the regression model did not overestimate or underestimate revenue collection. Therefore, this model provides reliable estimates of the relationship between administrative factors and revenue collection.

### I. Test of Normality

A normality test was conducted to determine whether the residuals from the regression model are normally distributed, as required for parametric statistical analysis.

**Table X: Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | Df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .121 | 347 | .200 | .962 | 347 | .003 |

*Source: Field Data (2026).*

a. Lilliefors Significance Correction

Table X shows that the normality tests indicate the unstandardized residuals are not fully normal. Specifically, the Kolmogorov–Smirnov test is non-significant (Sig. = .200 > .05), suggesting normality,but the Shapiro–Wilk test is significant (Sig. = .003 < .05), indicating a deviation from normality. This result suggests that although the


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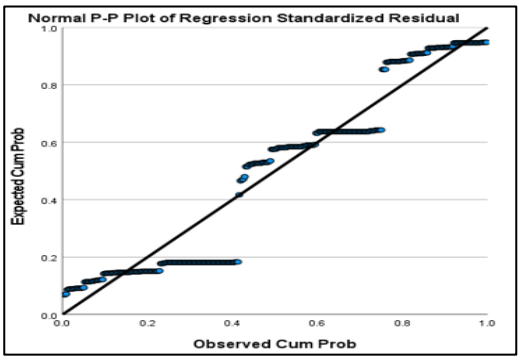
normality assumption for parametric analysis is partly violated, formal statistical tests can be misleading depending on sample size; normality should not be judged by p-values alone. Therefore, the results should be confirmed through visual inspection using a Q–Q (normal probability) plot.

### J. P- P Plot of Regression Standardised Residuals

The Normal P-P Plot of Regression Standardised Residuals was examined to assess the normality assumption of the regression model. This assumption is important for the validity of t-tests and F-tests in regression inference. When points fall closely along the diagonal reference line, the residuals meet the normality assumption sufficiently for reliable hypothesis testing.




**[Fig.1: P-P Plot of Regression Standardized Residual]**

*Source: Field Data (2026)*

The plot showed that the standardized residuals were closely aligned with the diagonal reference line, indicating that the residuals were approximately normally distributed. Since the residuals were normally distributed, the statistical tests used in the regression analysis are likely to produce valid and reliable results. This strengthens confidence in the conclusions drawn regarding the influence of administrative factors on revenue collection.

### K. Model Summary

To check for autocorrelation in the model, we used the Durbin-Watson test. The no-autocorrelation assumption is crucial because it ensures unbiased standard errors and valid hypothesis tests.

**Table XI: Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .840[a] | .706 | .698 | .531 | .055 | 2.568 | 3 | 344 | 2.568 | 1.97 |

a. Predictors: (Constant), Procedures, Resources, and Policies
b. Dependent Variable: Revenue Collection

*Source: Field Data (2026)*

Table XI shows model summary results indicating that the correlation coefficient (R) is 0.840, signifying a strong positive relationship between the independent variables (policies, resources, and procedures) and revenue collection. Further, the coefficient of determination ($R^2$) is 0.706, indicating that 70.6% of the variation in revenue collection is explained by the combined effect of policies, resources, and procedures included in the regression model. The remaining 29.4% of the variation is attributed to other factors not captured in the model and random error.

The Adjusted $R^2$ value of 0.698 suggests that the model has strong explanatory power. Furthermore, the Durbin–Watson statistic is 1.97, which is very close to the threshold value of 2.0. This indicates no evidence of autocorrelation in the residuals, confirming that the assumption of error independence has been satisfied. Consequently, the regression model is considered appropriate for estimating the relationship between administrative factors and revenue collection.

### L. ANOVA

The ANOVA test was used to determine whether the regression model provides a statistically significant explanation of the dependent variable. This test supports the overall relevance of the predictor(s) in predicting revenue collection, given that the regression assumptions were reasonably satisfied based on the diagnostics conducted.

**Table XII: ANOVA**

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 4.834 | 3 | .000 | 6.667 | .025[b] |
| | Residual | 194.554 | 344 | 0.950 | | |
| | Total | 199.389 | 347 | | | |

a. Dependent Variable: Revenue Collections
b. Predictors: (Constant), Procedures, Resources, and Policies

*Source: Field Data (2026)*

Table XII shows ANOVA results indicating that the regression model is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statistically significant (F = 6.667, p = 0.025). This indicates that the predictor variables, when considered together, significantly explain variations in revenue collection. These findings imply that administrative factors collectively influence revenue collection in Moshi Municipal Council. Therefore, the null hypothesis stating that administrative factors do not significantly influence revenue collection is rejected.

### M. Regression Coefficient

This section presents the coefficients derived from the regression model examining the effect of administrative factors (Policies, Resources, and Procedures) on revenue collection. Understanding these coefficients is essential for interpreting the strength and nature of the relationships between the study variables. The findings from the coefficient analysis are summarized in Table 4.12

**Table XIII: Regression Coefficient**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 2.294 | .211 | | 10.884 | .000 | | |
| | Policies | 0.005 | .068 | .006 | .081 | .936 | .531 | 1.883 |
| | Resources | 0.110 | .053 | .151 | -2.065 | .040 | .586 | 1.707 |
| | Procedures | 0.012 | .067 | -.013 | -.174 | .862 | .538 | 1.858 |

a. Dependent Variable: Revenue Collection

*Source: Field Data (2026).*

Table XIII presents the regression coefficient results for the administrative factors influencing revenue collection in the Moshi Municipal Council. The findings indicate that policies have a positive but statistically insignificant effect on revenue collection (B = 0.005, β = 0.006, p = 0.936). This implies that improvements or changes in policy-related factors do not significantly influence revenue collection performance within the council. Similarly, procedures had a positive but statistically insignificant effect on revenue collection (B = 0.012, β = 0.013, p = 0.862). The high p-value indicates that administrative procedures do not significantly predict variations in revenue collection performance.

In contrast, resources had a statistically significant effect on revenue collection (B = 0.110, β = 0.151, p = 0.040). The positive regression coefficient suggests that improved availability and utilisation of resources are associated with increased revenue collection. This implies that adequate resources enhance the council's capacity to administer and collect revenue effectively. Regarding multicollinearity, since all tolerance values exceed the recommended threshold of 0.10 and all VIF values are well below the critical value of 10, the results indicate that multicollinearity is not a concern in the regression model. Overall, the regression results demonstrate that among the administrative factors examined, only resources significantly influence revenue collection in Moshi Municipal Council. In contrast, policies and procedures do not have a statistically significant effect.

The regression equation can be expressed as:

Revenue Collection = 2.294 + 0.005(Policies) + 0.110(Resources) + 0.012(Procedures)

This study demonstrates that administrative factors collectively play a significant role in explaining revenue collection performance in MMC. However, among the factors examined, only resources showed a statistically significant influence. This shows that improving revenue collection requires not only improving policies and procedures, but also efficiently managing and utilising resources.

## VI. FINDINGS

The study findings reveal that administrative factors (policies, resources, and procedures) collectively play an important role in influencing revenue collection in MMC. The descriptive results show that respondents generally agree that administrative factors, including clear policies, adequate resource allocation, effective procedures, stakeholder collaboration, and timely communication, positively contribute to improved revenue collection performance.

The inferential results further confirm these relationships. CFA identified three administrative dimensions, namely Administrative Policies, Resources, and Administrative Procedures, which collectively represent the administrative factors influencing revenue collection. Further, the regression model was statistically significant (F = 6.667, p = 0.025), indicating that the combined administrative factors significantly explain variations in revenue collection. The model also showed strong explanatory power, with $R^2$ = 0.706, meaning that policies, resources, and procedures explain 70.6% of the variation in revenue collection.

Regression coefficients show that resources had a statistically significant effect on revenue collection (p = 0.040). In contrast, Policies (p = 0.936) and procedures (p = 0.862) had positive but statistically insignificant effects on revenue collection.

## VII. CONCLUSIONS

Based on the findings, administrative factors significantly influence revenue collection in MMC. Moreover, while administrative policies and procedures contribute positively to revenue collection, they do not have a statistically significant effect. In contrast, resources significantly influence revenue collection in Moshi Municipal Council. Overall, the study concludes that improving revenue collection in Moshi Municipal Council requires prioritising adequate resource allocation and efficient utilisation, alongside strengthening policy implementation and procedural efficiency to support sustainable revenue performance.

## RECOMMENDATIONS

Based on the conclusions, the following recommendations are made:

MMC should prioritise strengthening administrative resources devoted to revenue collection, as these resources were found to have a


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statistically significant influence on revenue collection performance. Strengthening these resources is likely to improve the efficiency and effectiveness of revenue collection. Further, although administrative policies and procedures were not found to have a statistically significant influence on revenue collection, the policymakers should periodically review and improve existing policies and operational procedures to ensure they are practical, well communicated, and consistently implemented to improve revenue collection.

This study also recommends that future studies examine the impact of technology on revenue collection efficiency and taxpayer compliance to broaden knowledge of the factors influencing revenue collection for LGAs in Tanzania.

## DECLARATION STATEMENT

After aggregating input from all authors, I must verify the accuracy of the following information as the article's author.

- **Conflicts of Interest/ Competing Interests:** Based on my understanding, this article has no conflicts of interest.
- **Funding Support:** This article has not been sponsored or funded by any organization or agency.
- **Ethical Approval and Consent to Participate:** The data provided in this article is exempt from the requirement for ethical approval or participant consent.
- **Data Access Statement and Material Availability:** The resources in this article are publicly accessible.
- **Author's Contributions:** The authorship of this article is contributed equally by all participating individuals.

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## AUTHOR'S PROFILE



**Marietha Valentine Kimario,** Master of Business Administration (Accounting) Candidate, Mwenge Catholic University (MWECAU), 2024–2026. Marietha Valentine Kimario is a postgraduate student pursuing a Master of Business Administration in Accounting at Mwenge Catholic University. She began her studies in 2024 and is expected to complete them in 2026. Her academic and research interests focus on accounting, financial management, business administration, and contemporary issues in the accounting and business sectors. As part of her postgraduate studies, she conducts research that applies academic knowledge to practical challenges in accounting and business.



**Dr. Bernadette Temba,** Lecturer, Mwenge Catholic University (MWECAU). Sr. Dr Bernadette Temba is a dedicated academic specialising in Finance. She is actively engaged in teaching, research, and academic activities at Mwenge Catholic University. Her academic and research interests focus on financial management, finance, and related business issues. Through her teaching and research, Dr Temba advances knowledge and


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applies financial principles to contemporary business and organisational challenges.



**Dr. Ladis Columban Komba,** Lecturer, Mwenge Catholic University (MWECAU). Dr Ladis Columban Komba is an experienced academic, researcher, and business management consultant at Mwenge Catholic University. His academic and professional expertise includes marketing, tourism, entrepreneurship, services management, consumer behaviour, and research. He has previously lectured at Kampala International University in Dar es Salaam and the University of Dar es Salaam, where he also supervised several Master's and PhD candidates in services marketing, consumer behaviour, entrepreneurship, and sustainable tourism. Between 1999 and 2012, he served the Government of Tanzania as Permanent Secretary in several ministries responsible for labour, employment, youth development, natural resources and tourism, cooperatives, and marketing. He also served as Tanzania's Ambassador to Uganda from 2012 to 2016.

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