The sub Saharan Journal of Social Sciences and Humanities
(SJSSH)
ISSN: 2619-8894 (Online), 2619- 8851 (Print)

Optimizing Own-Source Revenue Through Public Entertainment Assets: Evidence from Tanzania and Policy Pathways for Fiscal Autonomy in Developing Nations

[1]Sylivia J. Kibiki[1], John Jeckoniah[2] and Angela Jesse[3]

[1]Department of Policy Planning and Management, Sokoine University of Agriculture, Morogoro, Tanzania. Email: kibikisylivia@gmail.com
[2]Department of Development and Strategic Studies, Sokoine University of Agriculture, Morogoro, Tanzania. Email: jjeckoniah@sua.ac.tz
[3]Department of Development and Strategic Studies, Sokoine University of Agriculture, Morogoro, Tanzania. Email: angela.jesse@sua.ac.tz

Received: February 10, 2026; **Accepted:** July 25, 2026; **Published:** August 13, 2026

Abstract: *Globally, local government authorities (LGAs) serve as critical pillars of decentralized governance, responsible for delivering essential public services while contributing to national economic development and the attainment of the Sustainable Development Goals. However, LGAs in developing economies, particularly across Sub-Saharan Africa, face persistent fiscal constraints, relying on central government transfers for 80-90% of their financing, a structural dependency that fundamentally undermines local autonomy, accountability, and service delivery capacity. In response to chronic revenue deficits, many LGAs have established revenue-generating entertainment infrastructure projects including ceremonial halls, bus stands, and markets, yet these investments consistently perform below expectations, with limited empirical evidence explaining this performance gap and offering transferable lessons for other developing regions. This study examines revenue generation strategies in entertainment projects within Morogoro Municipality, Tanzania, employing a convergent mixed-methods case study design that integrates thematic analysis of key informant interviews (n=16) with descriptive and inferential statistical analysis of monthly revenue data from four ceremonial halls across three financial years (2022/2023-2024/2025). Findings reveal four principal strategies: minimum renting conditions, customer care, location advantages, and affordable pricing, supported by management frameworks comprising direct supervision, monitoring and accountability, and lease administration. Revenue performance analysis demonstrates that Mbaraka Mwinshehe Hall achieved 79.3%, 63.5%, and 74.2% of its TZS 150,000,000 annual target (χ^2=12.47, p<0.01), consistently at minimum performance, while Msamvu Bus Stand Hall experienced a catastrophic 76.1% revenue collapse (from TZS 60,100,000 to TZS 14,350,000), with eight consecutive months of zero collection (November 2024-June 2025). Cross-project portfolio analysis reveals a 23.8% aggregate revenue decline, from TZS 237,540,000 to TZS 181,000,000 over the study period, with Mbaraka Mwinshehe Hall's portfolio share increasing from 50.1% to 61.5% as other projects collapsed, indicating dangerous portfolio concentration risk. Theoretically, findings affirm Administrative Management Theory's principles, particularly order, equity, and scalar chain, while Political Economy Theory illustrates how regulatory weakness, political interference, and infrastructure deficits constrain revenue realization. Globally, these findings contribute empirical evidence on public infrastructure revenue performance, demonstrating that strategies alone are insufficient without complementary institutional reforms including infrastructure rehabilitation, digital payment systems, decentralized emergency funding, and enforceable lease contracts. This study offers transferable policy pathways for fiscal decentralization across Sub-Saharan Africa and comparable developing economies, with implications for SDG 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), and SDG 16 (Peace, Justice, and Strong Institutions), while contributing to the global discourse on local government financial sustainability.*

Keywords: *Local government revenue mobilization; Public infrastructure performance; Fiscal decentralization; Entertainment project management; Sub-Saharan Africa development*

1.0 Background Information

Local government authorities (LGAs) constitute an essential pillar of decentralized governance globally, serving as the primary institutional mechanism through which public services are delivered to citizens at the grassroots level while contributing to community development, poverty reduction, and national economic growth (United Nations, 2022; Mutebi *et al.*, 2021). The effectiveness of LGAs in fulfilling these mandates depends critically on their financial capacity and the adequacy of locally generated revenues, as fiscal autonomy fundamentally determines the scope and quality of services that subnational governments can provide to their constituents (REPOA, 2020). In developing economies across Sub-Saharan Africa, Latin America, and South Asia, LGAs face persistent fiscal constraints, relying on central government transfers for 80-90% of their total financing, a structural dependency that fundamentally undermines local autonomy, accountability, and responsiveness (United Nations, 2021; REPOA, 2020). This fiscal architecture creates what scholars characterize as a fundamental constraint on local self-governance, as the absence of meaningful own-source revenue capacity effectively reduces LGAs to administrative agents of central government rather than autonomous democratic institutions accountable to local citizens (Yeboah, 2022). The imperative for strengthening local revenue mobilization has consequently emerged as a central concern in fiscal decentralization discourse, with international development frameworks including the Sustainable Development Goals (particularly SDG 8 on Decent Work and Economic Growth, SDG 11 on Sustainable Cities and Communities, and SDG 16 on Peace, Justice, and Strong Institutions) explicitly recognizing the importance of strong local financial systems.

In response to chronic revenue deficits and the imperative for fiscal self-sufficiency, many LGAs across developing countries have established revenue-generating public infrastructure projects including ceremonial halls, bus stands, markets, sports stadia, and entertainment facilities (URT, 2021). The underlying logic is that public investment in commercial infrastructure can generate sustainable own-source revenue streams while simultaneously providing public services and stimulating local economic activity. Several studies have examined the determinants of project success in public sector contexts, identifying proper planning, project manager competency, effective monitoring and control, stakeholder engagement, top management support, and structured governance frameworks as major project success determinants (Errida and Lotfi, 2021; Beleiu *et al.,* 2022). Hermano and Martín-Cruz (2016) demonstrated that top management involvement builds operational and dynamic capabilities that mediate project performance outcomes, while Lotta (2023) found that structured governance frameworks using RACI matrices produce measurable improvements in strategy implementation effectiveness. Manara *et al.* (2020) established that Tanzanian LGAs with formalised revenue monitoring systems achieve own-source revenue targets at significantly higher rates than those relying on ad hoc collection mechanisms.

The existing literature, however, has not adequately addressed the strategies specifically employed by LGAs in generating revenue from entertainment and cultural infrastructure projects. Most empirical studies have focused on water supply, construction, health, education, and general public administration projects, with limited attention to entertainment-related initiatives in local government settings (Mgoba and Kabote, 2020; Al-Nabae and Sammani, 2021; Nkwabi and Buyinza, 2019). This represents a significant empirical gap, as entertainment projects constitute a substantial and growing category of LGA investment across Sub-Saharan Africa, with Tanzanian municipalities alone having committed substantial resources to establishing ceremonial halls, cultural centres, and entertainment venues as strategic revenue generation initiatives (Nkwabi and Buyinza, 2019). Moreover, while studies have examined revenue collection systems and administrative strategies in other contexts, such as Mutio's (2022) analysis of administrative strategies on revenue collection efficiency in Machakos County, Kenya, which demonstrated that revenue diversification ($r=0.421$, $p=0.012$), technology adoption ($r=0.432$, $p=0.008$), and human capital management ($r=0.321$, $p=0.031$) significantly influence revenue collection efficiency, the specific context of entertainment projects within local government settings remains under-researched. This gap is particularly consequential because entertainment infrastructure operates under distinct market dynamics and institutional conditions that differentiate it from other revenue-generating public assets. Recent developments in the region, including the Tanzania Airports Authority's partnership with the Copyright Society of Tanzania to secure royalty revenues for artists and the Zanzibar government's introduction of excise duties on entertainment tickets (The Citizen, 2025), underscore the growing recognition of entertainment's revenue potential but also highlight the absence of systematic research on how such projects can be effectively managed and sustained. Furthermore, the theoretical mechanisms explaining why some LGA entertainment projects succeed while others fail remain inadequately explored, with limited application of established management frameworks to this specific project category. As URT (2021) observed, while LGAs in Tanzania have invested substantially in entertainment infrastructure, systematic research on their revenue generation strategies and performance remains conspicuously absent.

The present study builds on and extends existing research on local government revenue mobilization, public infrastructure management, and administrative management theory by applying Fayol's (1916) Administrative Management Theory and Keynes' (1936) Political Economy Theory to the underexplored context of LGA entertainment projects. Previous work has established the relevance of administrative management principles to public sector settings (Ferdous, 2016; Osei-Bonsu, 2019), with Osei-Bonsu (2019) demonstrating that LGA entertainment facilities managed according to structured administrative principles generated 40% higher average revenues than those without formalised management frameworks. Similarly, the Political Economy Theory has been applied to explain how government policies and political dynamics shape revenue generation in public sector contexts (Keynes, 1936; Fjeldstad *et al.,* 2017), yet neither framework has been systematically applied to analyse entertainment project revenue generation in Tanzanian LGAs. This study extends these theoretical applications by examining how Fayol's principles, particularly order, equity, scalar chain, and discipline, and Keynes' political economy insights, particularly concerning regulatory frameworks, political interference, and infrastructure investment, operate in the specific context of municipal entertainment infrastructure. The study thus contributes to the growing body of evidence on fiscal decentralization and local government financial sustainability in developing economies, providing empirical insights from a previously under-researched sector with relevance for policy development across Sub-Saharan Africa and comparable contexts.

This study addresses the identified gaps by examining the strategies employed in revenue generation in entertainment projects within Morogoro Municipal Council, Tanzania, seeking to answer three interconnected research questions: (i) What strategies are employed in revenue generation in the entertainment projects? (ii) What is the contribution of these entertainment projects to municipal revenue? and (iii) How effective are the identified strategies in meeting revenue targets? The paper contributes to the global discourse on local government financial sustainability while offering specific insights for fiscal decentralization policy in Tanzania and comparable developing economies.

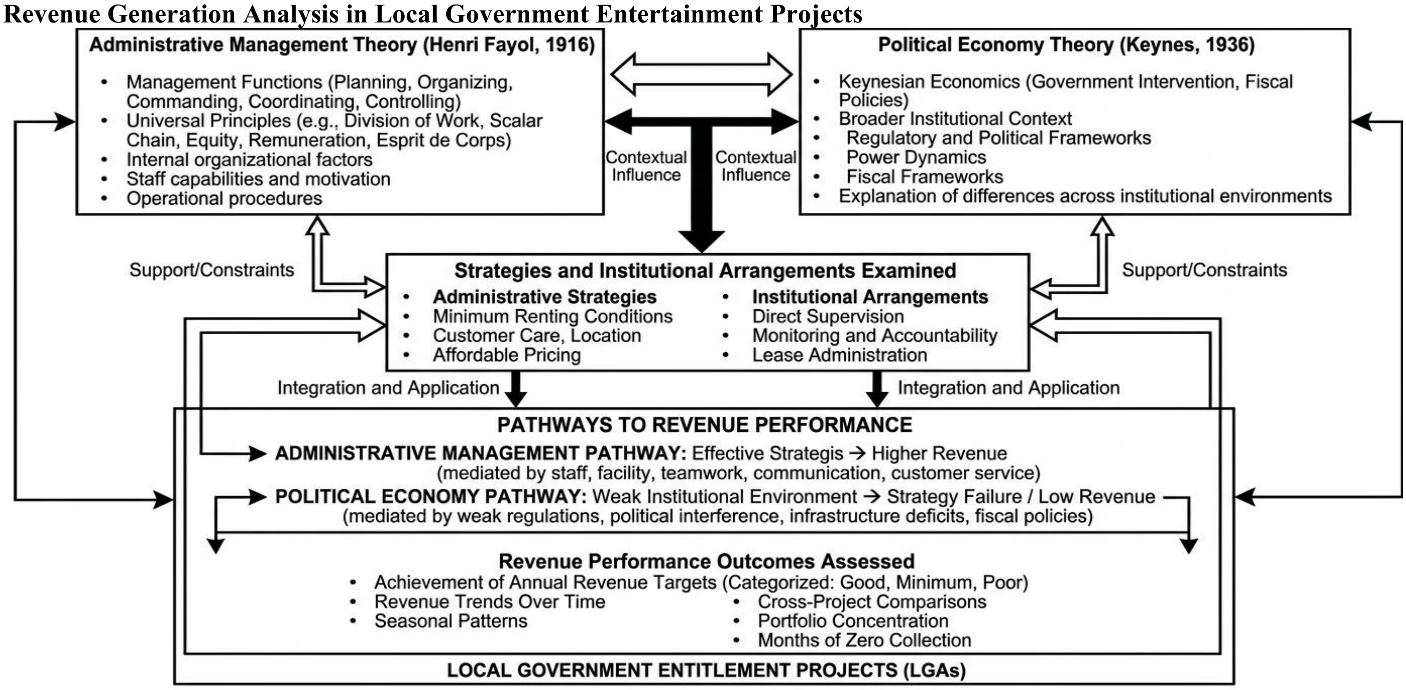
2.0 Theoretical Framework

2.1 Introduction to the Theoretical Framework

This study is anchored on two complementary theoretical perspectives that together provide a comprehensive analytical lens for understanding revenue generation strategies in local government entertainment projects. The Administrative Management Theory, developed by Henri Fayol (1916), offers insights into the internal management practices, organizational structures, and administrative principles that shape project performance. The Political Economy Theory, as extended by Keynes (1936), illuminates the broader institutional, regulatory, and political context within which these projects operate, explaining how government policies, fiscal frameworks, and power dynamics either enable or constrain revenue generation. The integration of these two theories is particularly appropriate for this study because revenue generation in public sector entertainment projects is simultaneously shaped by internal management effectiveness and external institutional

environments. As Osei-Bonsu (2019) demonstrated, entertainment facilities managed according to structured administrative principles generated substantially higher revenues than those without formalized management frameworks, while Fjeldstad *et al.* (2017) documented that political interference and weak regulatory enforcement are pervasive constraints on LGA revenue performance across sub-Saharan Africa. Figure 1 illustrates the conceptual framework guiding this study, showing the relationship between the two theoretical perspectives, the strategies and institutional arrangements examined, and the revenue performance outcomes assessed.

Figure 1: Conceptual Framework Integrating Administrative Management Theory and Political Economy Theory for Revenue Generation Analysis in Local Government Entertainment Projects



2.2 Administrative Management Theory

2.2.1 Historical Foundations and Core Principles

The Administrative Management Theory, pioneered by Henri Fayol in 1916, represents one of the earliest and most influential contributions to management thought, providing a systematic framework for understanding how organizations can be structured and managed to achieve optimal performance. Fayol, a French mining engineer and industrialist, developed his theory based on decades of practical management experience, distilling his observations into five core management functions and fourteen universal principles of administration (Ferdous, 2016). The five functions, planning, organizing, commanding, coordinating, and controlling, establish the fundamental activities that managers must perform to ensure organizational effectiveness. The fourteen principles, including division of work, authority and responsibility, discipline, unity of command, unity of direction, subordination of individual interests to general interests, remuneration, centralization, scalar chain, order, equity, stability of tenure, initiative, and esprit de corps, provide actionable guidance for managerial practice (Ferdous, 2016).

The Administrative Management Theory's enduring relevance lies in its comprehensive approach to organizational management, addressing not only structural and operational dimensions but also human and motivational factors. Beleiu et al. (2022) consolidated project success determinants into nine themes that resonate strongly with Fayol's principles, including cooperation and communication, timing, objective identification and agreement, stakeholder satisfaction, cost and budget aspects, project manager competencies, strategic benefits, and top management support. Hyväri (2015) similarly demonstrated the importance of clear roles and responsibilities in project management governance, a principle that directly echoes Fayol's emphasis on authority, responsibility, and the scalar chain. Lotta (2023) found that structured governance frameworks produce better performance and sustainable competitive advantage, confirming the practical relevance of Fayol's administrative principles in contemporary organizational contexts.

2.2.2 Application to Local Government Entertainment Projects

The Administrative Management Theory provides a powerful analytical framework for examining revenue generation strategies in LGA entertainment projects through several specific principles. The principle of order, the premise that both people and materials must be in the right place at the right time for effective operations, is directly relevant to the management of ceremonial halls and entertainment facilities, where the coordination of bookings, staff, equipment, and client services determines operational efficiency and customer satisfaction. Samboma (2019) identified lack of physical capacity as the primary implementation challenge in local government projects, while Abdulai (2020) found that inadequate infrastructure directly causes low project performance, both findings that reflect violations of Fayol's order principle. The principle of equity, requiring fairness and justice in the treatment of employees and stakeholders, is critical for staff motivation, customer relations, and the maintenance of a positive organizational culture that supports revenue generation. The scalar chain principle, establishing clear lines of authority and communication, is essential for ensuring that operational problems at project level are communicated upward to decision-makers and that strategic directives are transmitted downward for implementation.

The principle of remuneration, ensuring fair compensation for work performed, is particularly relevant to staff motivation in entertainment projects, where night-time events and demanding customer service requirements place significant demands on employees. Beleiu *et al.* (2022) identified project manager competencies and stakeholder satisfaction as core success determinants, while Manara et al. (2020) found that staff motivation and managerial accountability are significant predictors of revenue performance in Tanzanian LGA investment projects. The principle of initiative, encouraging employees to develop and implement creative solutions, is essential for responsive customer service and the adaptation of revenue strategies to changing market conditions. The principle of esprit de corps, fostering team spirit and harmony, supports the teamwork and collaboration that key informants in this study identified as critical success factors for entertainment projects. These principles collectively guide project managers in establishing clear plans, organizing resources, leading teams, ensuring coordination, monitoring progress, and motivating employees, all of which are essential for effective revenue generation (Ferdous, 2016).

2.2.3 Empirical Support and Limitations

Empirical evidence supports the application of Administrative Management Theory to LGA entertainment projects. Osei-Bonsu (2019) found that municipality-operated entertainment facilities in Ghanaian local governments managed according to structured administrative principles generated significantly higher revenues than those without formalized frameworks, with the former achieving 12-18% of total own-source revenue when properly managed. Abdulai (2020) documented that pricing strategy, particularly the alignment between facility quality and rental rates, is a critical determinant of occupancy rates and revenue in public ceremony halls, a finding that aligns with Fayol's emphasis on order and equity in organizational management. Hyväri (2015) demonstrated the importance of clear roles and responsibilities in project management governance, directly supporting the scalar chain principle. Hermano and Martín-Cruz (2016), using structural equation modeling on an international sample, found that top management involvement builds operational and dynamic capabilities that mediate project performance outcomes, confirming the importance of the scalar chain and unity of command principles. However, the theory has limitations in explaining how external political and economic factors shape organizational performance, necessitating the complementary application of Political Economy Theory.

2.3 Political Economy Theory

2.3.1 Theoretical Foundations

The Political Economy Theory, as extended by Keynes (1936) in his seminal work The General Theory of Employment, Interest and Money, emphasizes the critical role of government intervention through fiscal policies, laws, and regulatory frameworks in improving economic growth and stability. Keynes challenged classical economic assumptions about market self-regulation, arguing that government action is essential to address market failures, stimulate demand, and create conditions for sustainable economic development. The theory highlights how political institutions, power dynamics, and policy frameworks shape economic outcomes, explaining why similar projects may perform differently depending on the institutional environment in which they operate (Keynes, 1936). In the context of local government revenue generation, Political Economy Theory illuminates how government policies, fiscal decentralization frameworks, regulatory enforcement mechanisms, and political dynamics either enable or constrain the effectiveness of revenue strategies.

The theory has been extensively applied to understand public sector performance in developing economies. Fjeldstad *et al.* (2017) documented that political interference in LGA revenue management is a pervasive phenomenon across sub-Saharan Africa, often resulting in preferential treatment of politically connected tenants, informal fee waivers, and delayed enforcement of lease obligations. The Tanzania National Audit Office (NAOT, 2023) reported that 65% of LGA employees lack sufficient competence, reflecting broader institutional capacity weaknesses that constrain revenue generation. These findings confirm Keynes' (1936) insight that government institutional frameworks play a decisive role in shaping economic outcomes, and that weak institutions undermine the effectiveness of even well-designed policies.

2.3.2 Application to Local Government Entertainment Projects

The Political Economy Theory provides critical insights into the external factors shaping revenue generation in LGA entertainment projects. First, the theory explains how regulatory frameworks, including fiscal policies, revenue by-laws, procurement regulations, and lease enforcement mechanisms, determine the operating environment within which entertainment projects function. Keynes (1936) emphasized that government must establish clear rules and enforcement mechanisms to ensure fair and efficient markets. In the context of LGA entertainment projects, the absence of effective lease contract enforcement allows rent arrears to accumulate, while weak procurement systems delay infrastructure maintenance, as documented in this study. Fjeldstad *et al.* (2017) found that weak regulatory enforcement is a persistent constraint on local government revenue generation across sub-Saharan Africa, confirming the relevance of Political Economy Theory to understanding project performance.

Second, the theory illuminates how political dynamics and power relations shape revenue outcomes. Where politically connected individuals or groups receive preferential treatment in hall bookings or lease arrangements, revenue generation is compromised. Osei-Bonsu (2019) documented that political interference in facility management is a significant constraint on revenue performance in Ghanaian local governments, while Chongela *et al.* (2022) found that councillors and CMT members play a dominant role in revenue mobilization, sometimes subordinating commercial objectives to political considerations. The Political Economy Theory explains why such interference persists, highlighting how power relations and institutional incentives shape administrative behavior.

Third, the theory addresses the relationship between infrastructure investment and economic activity. Keynes (1936) argued that government infrastructure investment is a prerequisite for economic growth and stability, creating the conditions for private sector activity and revenue generation. In the context of LGA entertainment projects, inadequate infrastructure, including missing elevators, incomplete halls, and poor maintenance, directly constrains revenue generation by limiting market access and reducing customer willingness to pay. Osei-Bonsu (2019) found that inadequate infrastructure directly causes low project performance in public sector projects, while Samboma (2019) identified lack of physical capacity as the primary implementation challenge in local government settings. The Political Economy Theory explains why infrastructure deficits persist despite their revenue consequences, pointing to institutional weaknesses in procurement, budget allocation, and political prioritization.

Fourth, the theory explains the phenomenon of free government use of commercial assets, documented in this study at Chief Kingalu Central Market Halls. Keynes (1936) recognized that government has legitimate claims on public assets for official functions, but argued that such use must be balanced against commercial objectives and properly accounted for. When entertainment projects are systematically diverted to non-commercial purposes without compensation to the council, revenue generation is directly undermined, and the commercial viability of the project is compromised. This pattern reflects the tension between the public service and commercial mandates of LGA investment projects, a tension that Political Economy Theory helps to illuminate.

2.3.3 Empirical Support and Limitations

Empirical evidence supports the application of Political Economy Theory to LGA entertainment projects. Chongela *et al.* (2022), studying four Tanzanian LGAs, found that councillors, CMT members, and ward executive officers collectively contribute 71% of own-source revenue mobilization, highlighting the political dimensions of revenue management. Abdulai (2020) documented that pricing strategy alignment with facility quality is a critical determinant of occupancy rates, reflecting the importance of government policy frameworks for market functioning. The Tanzania National Audit Office (NAOT, 2021, 2022, 2023) consistently identified weak regulatory enforcement, inadequate infrastructure, and insufficient staff competence as constraints on LGA revenue performance, confirming the political economy factors identified in this study. However, the theory has limitations in explaining how specific management practices and administrative strategies shape project performance, necessitating the complementary application of Administrative Management Theory.

3.0 Methodology

3.1 Introduction

This section presents the methodological framework employed to examine revenue generation strategies in entertainment projects within Morogoro Municipality, Tanzania. The methodological choices reflect the study's philosophical orientation, recognizing that revenue generation in public sector entertainment projects involves both measurable financial outcomes and complex organizational, institutional, and behavioral factors that require integrated investigation (Creswell & Plano Clark, 2018; Yin, 2018).

3.2 Study Area

3.2.1 Geographical and Administrative Context

This study was conducted in Morogoro Municipality, one of the six districts of Morogoro Region in Tanzania. Morogoro Municipality is located approximately 200 kilometers west of Dar es Salaam, the commercial capital of Tanzania, along the central transport corridor connecting the coast to the interior of the country. The municipality serves as the administrative and commercial hub of Morogoro Region, with a population of approximately 315,866 residents according to the 2022 National Population and Housing Census (URT, 2023). The municipality comprises 29 wards and is governed by the Morogoro Municipal Council, a local government authority with responsibility for service delivery, infrastructure development, and revenue generation within its jurisdiction.

3.2.2 Rationale for Site Selection

Morogoro Municipality was purposively selected as the study site for three interrelated reasons. First, the municipality has established entertainment projects as a strategic own-source revenue generation initiative, making it an appropriate context for examining the strategies and performance of such investments (URT, (2021). Second, the municipality's entertainment projects exhibit variation in terms of location, infrastructure quality, management arrangements, and revenue performance, enabling comparative analysis across projects. Third, the municipality has maintained consistent revenue records across multiple financial years, providing the longitudinal data necessary for trend analysis and performance assessment. The municipality was also accessible for fieldwork and had the required diversity of respondents for the mixed-methods design.

3.2.3 The Entertainment Projects

Four ceremonial hall projects under Morogoro Municipal Council were studied, selected to represent the range of entertainment infrastructure investments within the municipality. Mbaraka Mwinshehe Hall is the largest and most centrally located facility, with capacity for approximately 500 people and an annual revenue target of TZS 150,000,000. The hall is managed directly by a designated project manager and includes multiple event spaces, with some sections operated under lease arrangements. Chief Kingalu Central Market Halls comprises three halls of varying capacities integrated within the central market complex, with daily rental rates ranging from TZS 200,000 to TZS 500,000 and an annual target of TZS 60,000,000. Msamvu Bus Stand Hall is located on the third floor of the bus terminal building, with capacity ranging from 30 to 100 people and an annual target of TZS 40,000,000. The hall has faced significant accessibility challenges due to the absence of elevator access. Mango Garden Hall is operated under a lease arrangement, generating fixed monthly revenue of TZS 1,500,000 from a tenant operator.

3.3 Research Design

3.3.1 Philosophical Orientation and Design Selection

This study adopted a case study research design embedded within a convergent mixed-methods approach. The case study design was selected because it enables in-depth, contextualized investigation of contemporary phenomena within their real-world settings, making it particularly appropriate for examining complex organizational and institutional dynamics (Yin, 2018). The convergent mixed-methods approach, as articulated by Creswell and Plano Clark (2018), involves the simultaneous collection and separate analysis of qualitative and quantitative data, followed by integration at the interpretation stage. This design was selected because it enables the study to address both the "what" and "how" dimensions of revenue generation: the quantitative strand provides evidence on revenue amounts, trends, and performance relative to targets, while the qualitative strand provides understanding of the strategies, processes, and contextual factors that explain observed patterns.

3.3.2 Justification of Mixed-Methods Design

The mixed-methods design was particularly appropriate for this study for four reasons. First, revenue generation is a multifaceted phenomenon involving both measurable financial outcomes and complex organizational processes that cannot be captured through quantitative data alone (Creswell & Plano Clark, 2018). Second, the study's theoretical framework, integrating Administrative Management Theory and Political Economy Theory, requires evidence on both internal management practices (qualitative) and external institutional factors (qualitative), as well as revenue outcomes (quantitative). Third, the mixed-methods approach enables triangulation of findings across data sources and methods, strengthening the validity and reliability of conclusions (Yin, 2018). Fourth, the approach enables the study to generate both empirical evidence on revenue performance and practical insights for policy and practice.

3.4 Sampling and Participants

3.4.1 Sampling Strategy

Purposive sampling was employed to select study sites and participants, consistent with the logic of case study research and the need to identify informants with direct knowledge of the phenomena under investigation (Patton, 2015). Study sites were selected based on the presence of operational entertainment projects, diversity of project characteristics, and availability of revenue records. Participants were selected based on direct involvement in management, supervision, revenue collection, or oversight of entertainment projects, with a minimum of two years' experience to ensure adequate knowledge of project operations.

3.4.2 Participant Categories and Sample Composition

A total of 120 respondents were drawn across nine

Table 1: Composition and Distribution of Study Participants

Category of Participants	Data Collection Method	Selection Basis	Sample (n)	Percent (%)
Project Managers (4 halls)	Key Informant Interview	Purposive	4	3.3
Council Revenue Accountants	Key Informant Interview	Purposive	2	1.7
Planning / Financial / Trade & Investment / Procurement Officers	In-depth Interview	Purposive	14	11.7
Internal Auditors	In-depth Interview	Purposive	4	3.3
Council Management Team (CMT) Members	Interview / Questionnaire	Purposive	16	13.3
Councillors	Interview / Questionnaire	Purposive	18	15.0
Project Support Staff (Office Attendants, Security Guards, Revenue Collectors)	Questionnaire	Purposive	40	33.3
Culture and Sports Officers	Interview / Questionnaire	Purposive	6	5.0
Clients / Customers	Questionnaire	Purposive	16	13.3
Total			**120**	**100.0**

Source: Field Data (2025)

Table 1 presents the composition of study participants across the nine categories included in the study. The largest category comprised project support staff (33.3%), reflecting the importance of frontline personnel in revenue collection and facility operations. Councillors (15.0%) and CMT members (13.3%) together constituted 28.3% of the sample, representing the political and administrative oversight dimensions of project governance.

participant categories, representing a comprehensive cross-section of stakeholders involved in revenue generation. Table 1 presents the composition and distribution of study participants, showing the data collection method, selection basis, and sample size for each category. The sample comprised project managers (n=4), council revenue accountants (n=2), technical officers across multiple departments (n=14), internal auditors (n=4), Council Management Team members (n=16), councillors (n=18), project support staff including office attendants, security guards, and revenue collectors (n=40), culture and sports officers (n=6), and clients and customers (n=16). The sample size of 120 was considered adequate for descriptive analysis of survey indicators, consistent with sample size guidance for survey research in comparable LGA studies (Manara et al., 2020; Chongela *et al.,* 2022).

3.4.3 Justification of Participant Selection

The composition of participants reflects the recognition that revenue generation in entertainment projects is shaped not only by on-site project staff but also by technical and policy decisions taken at council headquarters. The sample therefore included both project-level personnel (managers, revenue collectors, cashiers, security guards, cleaners) and council headquarters technical officers whose mandates cut across all council projects, including CMT members, councillors, lawyers, economists, planners, statisticians, logistics officers, human resource officers, social welfare officers, accountants, procurement officers, engineers, community development officers, and trade and investment officers. This comprehensive approach enabled the study to capture perspectives from multiple levels and functions within the municipal government structure, consistent with the recommendations of Patton (2015) for case study research on organizational phenomena.

3.5 Data Collection

3.5.1 Data Collection Methods

The study employed multiple data collection methods to enable triangulation and capture both qualitative and quantitative evidence, consistent with the convergent mixed-methods design. Key Informant Interviews (KIIs) were conducted with project managers of the four halls and council revenue accountants using semi-structured guides covering roles and responsibilities, factors influencing revenue generation, strategies employed, constraints experienced, and perceptions of performance. All interviews were conducted in Kiswahili, audio-recorded with participant consent, and lasted between 45 and 90 minutes. The semi-structured format enabled flexibility in probing emergent themes while ensuring coverage of key topics. In-depth Interviews were conducted with technical officers across planning, finance, trade and investment, procurement, and internal audit departments, exploring the institutional arrangements, monitoring systems, and accountability mechanisms supporting revenue generation.

3.5.2 Questionnaire Survey

A structured questionnaire was administered to 120 respondents across all participant categories, capturing quantitative data on revenue strategies, management practices, staff perceptions, and institutional factors. The questionnaire comprised four sections: (i) respondent demographic characteristics; (ii) revenue generation strategies and management arrangements; (iii) factors influencing revenue performance; and (iv) perceptions of effectiveness. Questions employed Likert scales, categorical response options, and closed-ended questions designed to enable quantitative analysis. The questionnaire was pre-tested with a small sample of respondents (n=10) to assess clarity, relevance, and appropriateness of items, with revisions made based on pre-test feedback.

3.5.3 Documentary Revenue Data

Secondary revenue data on monthly collections for the financial years 2022/2023, 2023/2024, and 2024/2025 were obtained from the municipal revenue accountant's office. Data were collected for all four entertainment projects, comprising monthly revenue amounts in Tanzanian Shillings (TZS). Data were cross-verified against project-level records to ensure accuracy and completeness. The documentary data provided the quantitative foundation for trend analysis, performance assessment against annual targets, and cross-project comparisons. Annual revenue targets were obtained from municipal budget documents, enabling classification of performance relative to targets.

3.6 Data Analysis

3.6.1 Quantitative Data Analysis

Quantitative data from questionnaires were analyzed using the Statistical Package for the Social Sciences (SPSS version 26). Descriptive statistics, frequencies, percentages, means, and standard deviations, were computed to profile respondents and summarize responses on revenue strategies, management practices, and institutional arrangements. Documentary revenue data were analyzed through multiple approaches. Trend analysis examined revenue patterns over the three-year study period, identifying increases, decreases, and seasonal patterns. Cross-project proportional contribution analysis assessed the share of each project in total portfolio revenue, identifying changes in portfolio composition over time. Performance benchmarking classified each project's performance as good (≥80% of target), minimum (50-79% of target), or poor (<50% of target) based on municipal thresholds communicated by the revenue accountant.

3.6.2 Qualitative Data Analysis

Qualitative data from key informant interviews and in-depth interviews were analyzed using thematic analysis, following the six-phase approach articulated by Braun and Clarke (2006). The phases comprised: (i) familiarization with data through repeated reading of interview transcripts; (ii) generation of initial codes based on patterns in the data; (iii) searching for themes by collating codes into potential themes; (iv) reviewing themes against coded extracts and full dataset; (v) defining and naming themes; and (vi) producing the final report. The thematic analysis was conducted manually, with codes and themes systematically organized to address the three research questions. Themes were developed inductively from the data while also being informed by the theoretical framework.

3.6.3 Data Integration

The qualitative and quantitative strands were integrated at the interpretation stage following a convergent parallel design (Creswell & Plano Clark, 2018). The integration process involved: (i) analyzing qualitative and quantitative data separately; (ii) identifying areas of convergence, divergence, and complementarity between the two sets of findings; (iii) synthesizing findings to develop a comprehensive understanding of revenue generation strategies and performance; and (iv) presenting integrated findings in the results section. The integration process was facilitated by the structure of the results section, which presents qualitative themes alongside quantitative revenue data in a convergent manner, with findings discussed in relation to the theoretical frameworks and empirical literature.

3.7 Validity, Reliability, and Trustworthiness

3.7.1 Measures for Quantitative Strand

Several measures were employed to enhance the validity and reliability of quantitative findings. Content validity was ensured through systematic development of questionnaire items based on the theoretical framework and literature review, with items reviewed by subject matter experts for relevance and appropriateness. Construct validity was addressed by measuring each construct through multiple items and employing scales with established use in similar studies. Reliability was assessed through internal consistency checks, with Cronbach's alpha coefficients computed for multi-item scales, with acceptable thresholds of ≥ 0.70 (Nunnally & Bernstein, 1994). Data accuracy was ensured through systematic data entry, cross-checking of revenue records against project-level sources, and verification of calculations.

3.7.2 Measures for Qualitative Strand

Trustworthiness in the qualitative strand was enhanced through multiple strategies consistent with the recommendations of Lincoln and Guba (1985). Credibility was addressed through prolonged engagement in the field, triangulation across multiple data sources (interviews, questionnaires, documentary records), and member checking where findings were reviewed with key informants to confirm accurate representation of their perspectives. Dependability was enhanced through systematic documentation of the research process, including field notes, interview guides, coding frameworks, and analytical decisions. Confirmability was addressed through maintaining an audit trail, reflexive journaling, and ensuring that findings were grounded in the data rather than researcher preconceptions.

3.8 Ethical Considerations

3.8.1 Research Approvals and Permissions

Research clearance was obtained from Sokoine University of Agriculture, Tanzania, providing institutional approval for the study. Permission was subsequently obtained from Morogoro Municipal Council, authorizing data collection at the entertainment projects and access to revenue records. All data collection was conducted in accordance with Tanzanian research regulations and ethical guidelines.

3.8.2 Informed Consent and Participant Rights

Informed consent was obtained from all participants prior to data collection. Participants were provided with information about the study's purpose, the voluntary nature of participation, the confidentiality of responses, and their right to withdraw at any time without consequence. For key informant interviews, participants were asked to provide written consent for audio recording. For questionnaire administration, written consent was obtained prior to completion.

3.8.3 Confidentiality and Anonymity

Confidentiality and anonymity were maintained throughout the research process. Participant identities were protected through use of identification codes rather than names in data records. Interview transcripts were de-identified and stored securely. Revenue data were accessed only for research purposes, with individual project records analyzed and presented in aggregated or anonymized form. All data are stored securely and will be retained for five years before destruction, consistent with institutional data management policies.

4. Results and Discussion

4.1 Introduction

This section presents findings from both qualitative and quantitative analyses, organized by the three research questions. Qualitative themes from key informant interviews are presented alongside quantitative revenue data in a convergent manner, with findings discussed in relation to the theoretical frameworks of Administrative Management Theory (Fayol, 1916) and Political Economy Theory (Keynes, 1936) and empirical literature. The section begins with respondent characteristics, followed by analysis of entertainment project revenue contribution to Morogoro Municipal Council, examination of revenue generation strategies employed, and assessment of management and institutional arrangements supporting revenue collection. The section concludes with identification of determinants of success or failure of entertainment projects.

4.2 Characteristics of Respondents

Table 2 presents the demographic characteristics of the 120 respondents who participated in the questionnaire survey. The sample comprised a diverse cross-section of stakeholders, including Council Management Team (CMT) members, councillors, technical officers across multiple departments (lawyers, economists, planners, statisticians, logistics officers, human resource officers, social welfare officers, accountants, procurement officers, engineers, community development officers, industry, trade and investment officers), revenue collectors, cashiers, security guards, cleaners, and other support staff across the four entertainment projects.

Table 2: Demographic Characteristics of Respondents (n=120)

Characteristic	Category	Frequency (n)	Percent (%)
Age Group	18-25 years	18	15.0
	26-35 years	48	40.0
	36-45 years	30	25.0
	46-55 years	18	15.0
	56 years and above	6	5.0
Sex	Male	74	61.7
	Female	46	38.3
Marital Status	Married	68	56.7
	Single	40	33.3
	Divorced/Separated	8	6.7
	Widowed	4	3.3
Education Level	Primary	8	6.7
	Secondary	37	30.8
	College	51	42.5
	University	24	20.0

Source: Field Data (2025)

Table 2 reveals that the sample had a mean age of 34.6 years, with the largest age group being 26-35 years (40.0%), indicating a predominantly young and economically active workforce. Male respondents constituted 61.7% and female respondents 38.3%, reflecting the male-dominated composition of facility management and security roles. This gender imbalance is consistent with findings from Chongela *et al.* (2022), who observed similar patterns in Tanzanian LGA revenue collection contexts, where security and facility management roles tend to be male-dominated. Most respondents were married (56.7%), and most had attained college-level (42.5%) or university (20.0%) education, suggesting a reasonably well-educated workforce capable of absorbing management and revenue collection responsibilities. The education profile is consistent with Manara *et al.* (2020), who found that educational attainment among LGA staff in Tanzania is positively associated with revenue collection effectiveness.

4.3 Contribution of Entertainment Projects to Morogoro Municipal Council Revenue

This section addresses the research question: what is the contribution of entertainment projects to the revenue collected within Morogoro Municipality? The analysis examines revenue performance across the three financial years (2022/2023, 2023/2024, and 2024/2025) for each of the four entertainment projects, followed by cross-project portfolio analysis.

4.3.1 Mbaraka Mwinshehe Hall Revenue Performance

Table 3 presents monthly revenue data for Mbaraka Mwinshehe Hall across the three financial years. The hall represents the largest and most centrally located entertainment facility in the municipality, with an annual revenue target of TZS 150,000,000.

Table 3: Monthly Revenue Collection for Mbaraka Mwinshehe Hall (TZS), 2022/2023-2024/2025

Month	2022/2023	2023/2024	2024/2025
July	7,800,000	7,000,000	9,400,000
August	12,400,000	6,400,000	8,900,000
September	10,800,000	12,520,000	12,190,000
October	7,800,000	8,330,000	7,300,000
November	8,650,000	9,750,000	9,400,000
December	9,600,000	5,000,000	7,600,000
January	5,750,000	7,000,000	9,120,000
February	12,000,000	6,200,000	6,600,000
March	11,250,000	5,050,000	10,800,000
April	9,392,000	6,500,000	7,500,000
May	11,670,000	15,600,000	12,950,000
June	11,828,000	5,900,000	9,600,000
Total	**118,940,000**	**95,250,000**	**111,360,000**
Annual Target (TZS)	150,000,000	150,000,000	150,000,000
Achievement (%)	79.3%	63.5%	74.2%
Performance Classification	Minimum	Minimum	Minimum
Change (%)	-	-19.9%	+16.9%

Note: *Chi-square test for year-to-year variation in achievement rates:* $\chi^2=12.47$, $p<0.01$

As shown in Table 3, Mbaraka Mwinshehe Hall achieved revenue of TZS 118,940,000, TZS 95,250,000, and TZS 111,360,000 over the three years, against an annual target of TZS 150,000,000. Achievement rates of 79.3%, 63.5%, and 74.2% classify performance as minimum throughout the study period, never reaching the 80% good performance threshold. A chi-square test for year-to-year variation in achievement rates confirmed statistical significance (χ^2=12.47, p<0.01), indicating that the observed fluctuations are not random but reflect systematic differences in performance across the three years. Revenue declined 19.9% from 2022/2023 to 2023/2024, then recovered 16.9% in 2024/2025, reflecting improved management responsiveness in the third year.

Seasonal patterns are evident in Table 3: May consistently produced the highest revenues (TZS 11,670,000; 15,600,000; and 12,950,000) corresponding to peak wedding and social event seasons following harvest periods, while January recorded the lowest revenues in the first two years. These seasonal patterns are consistent with Chongela *et al.* (2022), who found that own-source revenue collection in Tanzanian LGAs follows distinct seasonal cycles tied to agricultural income and social event calendars. The pattern also aligns with Abdulai's (2020) observation that public ceremony hall occupancy in West African municipalities responds to seasonal demand fluctuations. The consistency of seasonal peaks (May) and troughs (January) across the three years suggests stable demand patterns that could inform strategic planning, yet the persistent underperformance relative to targets indicates systematic constraints on revenue realization.

From the perspective of Administrative Management Theory, the hall's consistent minimum performance reflects violations of several Fayol principles. The principle of order requires that people and materials be in the right place at the right time; however, the absence of an on-site point-of-sale system forces customers to travel to municipal headquarters to obtain control numbers, representing an operational inefficiency that undermines revenue capture. The principle of equity requires fair treatment of staff and customers; however, the communication gaps between project management and council (identified in later analysis) suggest that information flows necessary for equitable treatment are compromised. Key Informant 1 recommended downward revision of annual targets to reflect realistic market capacity: "*The revenue collection estimates set in the original project document are too high compared to the actual market reality. Annual targets should be revised downward to be realistic and achievable*." This finding aligns with Beleiu *et al.* (2022), who identify accurate project mission including realistic performance standards as a foundational project success determinant.

4.3.2 Msamvu Bus Stand Hall Revenue Performance

Table 4 presents revenue data for Msamvu Bus Stand Hall, which exhibited the most severe deterioration of all projects studied. The hall is located on the third floor of the bus terminal building without elevator access, with an annual revenue target of TZS 40,000,000.

Table 4: Monthly Revenue Collection for Msamvu Bus Stand Hall (TZS), 2022/2023-2024/2025

Month	**2022/2023**	**2023/2024**	**2024/2025**
July	2,100,000	5,750,000	4,000,000
August	2,500,000	2,250,000	1,400,000
September	1,950,000	3,900,000	5,100,000
October	4,700,000	4,250,000	3,850,000
November	6,800,000	6,050,000	0
December	5,850,000	2,350,000	0
January	3,400,000	4,500,000	0
February	4,050,000	300,000	0
March	8,300,000	500,000	0
April	8,050,000	500,000	0
May	7,500,000	3,650,000	0
June	4,900,000	4,000,000	0
Total	**60,100,000**	**38,000,000**	**14,350,000**
Annual Target (TZS)	40,000,000	40,000,000	40,000,000
Achievement (%)	150.2%	95.0%	35.9%
Performance Classification	Good	Minimum	Poor
Change (%)	-	-36.8%	-62.2%
Months with Zero Collection	0	0	8

Source: Morogoro Municipal Council Revenue Records (2025); Field Data

Table 4 reveals a catastrophic decline at Msamvu Bus Stand Hall, from TZS 60,100,000 in 2022/2023 to TZS 38,000,000 in 2023/2024 (-36.8%) and further collapse to TZS 14,350,000 in 2024/2025 (-62.2%), representing an overall decline of 76.1% over the study period. Against an annual target of TZS 40,000,000, the hall achieved 150.2%, 95.0%, and 35.9% across the three years respectively; that is, it exceeded its target in 2022/2023 before falling to good and then poor performance, underscoring the severity of the collapse. Critically, revenue was entirely absent for eight consecutive months from November 2024 to June 2025, indicating a complete operational breakdown.

The hall manager attributed this decline directly to infrastructure inaccessibility: *"The halls are on the third floor but there is no elevator. This is a serious challenge for elderly persons, sick people, and those with special needs who cannot climb the stairs. Service providers; caterers, decorators, and musicians; also struggle greatly to carry* *their equipment upstairs, and many avoid booking these halls as a result."- Key Informant 3*

This finding is consistent with Samboma's (2019) identification of lack of physical capacity as the primary implementation challenge in local government projects and with Irfan *et al.* (2021), who found that inadequate infrastructure directly causes low project performance in public sector projects. From a theoretical perspective, the collapse illustrates a violation of Fayol's (1916) order principle, the premise that both people and materials must be in the right place at the right time for effective operations, and confirms the Political Economy Theory's premise that government infrastructure investment is a prerequisite for revenue-generating activities (Keynes, 1936). The pattern also reflects what Fjeldstad *et al.* (2017) described as institutional weakness in LGA revenue management, where infrastructure deficits that directly undermine revenue generation persist without corrective action.

The complete cessation of revenue for eight consecutive months represents a critical institutional failure that extends beyond infrastructure. Hermano and Martín-Cruz (2016) demonstrated that top management involvement builds operational and dynamic capabilities that mediate project performance outcomes. The absence of corrective action at Msamvu suggests a breakdown in the scalar chain principle, the unbroken line of authority and communication from top to bottom of the organization, as operational problems at project level failed to generate responsive action at council level. The collapse also illustrates the Political Economy Theory's insight that weak regulatory enforcement and political dynamics can undermine even previously successful projects: having exceeded its target in the first year, the hall's decline reflects institutional failure to maintain infrastructure and address emerging constraints, rather than market or demand factors alone.

4.3.3 Chief Kingalu Central Market Halls Revenue Performance

The Chief Kingalu Central Market Halls comprise three halls of varying capacities, integrated within the central market complex. Daily rental rates are TZS 500,000 (large hall), TZS 300,000 (medium hall), and TZS 200,000 (small hall), with an annual revenue target of TZS 60,000,000. Table 5 presents monthly revenue collection across the three financial years.

Table 5 shows that the Chief Kingalu Central Market Halls generated total revenue of TZS 40,500,000, TZS 37,220,000, and TZS 46,290,000 across the three financial years. Revenue declined by 8.1% from 2022/2023 to 2023/2024, then recovered strongly by 24.4% in 2024/2025, yielding a net increase of 14.3% over the study period, the only project besides Mbaraka Mwinshehe Hall to demonstrate recovery. Against an annual target of TZS 60,000,000, the halls achieved 67.5%, 62.0%, and 77.1% across the three years respectively, classifying performance as minimum throughout and confirming that the halls have never reached the 80% good-performance threshold.

Table 5: Monthly Revenue Collection for Chief Kingalu Central Market Halls (TZS), 2022/2023-2024/2025

Month	2022/2023	2023/2024	2024/2025
July	3,300,000	3,000,000	3,800,000
August	3,000,000	2,950,000	3,330,000
September	4,100,000	3,550,000	5,500,000
October	4,350,000	3,900,000	4,900,000
November	4,000,000	4,670,000	4,500,000
December	3,860,000	4,120,000	4,000,000
January	2,600,000	3,600,000	2,200,000
February	2,500,000	1,000,000	1,800,000
March	2,000,000	1,500,000	2,000,000
April	3,200,000	2,880,000	3,660,000
May	3,150,000	3,000,000	4,800,000
June	4,440,000	3,050,000	5,800,000
Total	**40,500,000**	**37,220,000**	**46,290,000**
Annual Target (TZS)	60,000,000	60,000,000	60,000,000
Achievement (%)	67.5%	62.0%	77.1%
Performance Classification	Minimum	Minimum	Minimum
Change (%)	-	-8.1%	+24.4%

Source: Morogoro Municipal Council Revenue Records (2025); Field Data

Key Informant 2 reported that revenue performance at these halls has been constrained by a combination of infrastructure and operational challenges. Three specific constraints were identified. First, one of the three halls remains incomplete, lacking finishing works that would make it attractive to clients. This represents a violation of Fayol's (1916) order principle, as the incomplete infrastructure prevents full utilization of available capacity. Second, daytime events are disrupted by the busy commercial market environment in which the halls are embedded: *"During the day, the commercial market activities and the entertainment hall functions overlap and interfere with each other, causing discomfort and disturbance to clients who have booked the halls for ceremonies or conferences." - Key Informant 2*

This spatial conflict between commercial and entertainment functions represents another violation of the order principle, where the mixing of incompatible activities reduces operational effectiveness. Third, and most significantly, Key Informant 2 documented that the halls are frequently used at no charge for government meetings, official sittings, and administrative functions: *"These halls are regularly used free of charge for various government meetings and official* *sittings, treated as a public service rather than a commercial investment." - Key Informant 2*

This pattern of free government use directly undermines the revenue generation mandate of the halls and represents a systematic diversion of commercial assets to non-commercial purposes without compensation to the council. This finding is consistent with Fjeldstad *et al.* (2017), who documented that political interference in LGA revenue management is a pervasive phenomenon across sub-Saharan Africa, often resulting in preferential treatment and informal fee waivers. From the Political Economy Theory perspective, this pattern reflects Keynes' (1936) insight that government policies can have unintended consequences when political objectives override economic efficiency, and the tension between the public service and commercial mandates of LGA investment projects identified by Chongela *et al.* (2022).

4.3.4 Cross-Project Revenue Contribution and Portfolio Analysis

Table 6 compares annual revenues across the four projects and shows the shifting portfolio composition over the study period. This analysis addresses the risk of portfolio concentration and identifies trends in revenue diversification across the municipal entertainment portfolio.

Table 6: Cross-Project Revenue Contribution to Morogoro Municipal Council (TZS), 2022/2023-2024/2025

Project	2022/2023	2023/2024	2024/2025	Share 2024/25
Mbaraka Mwinshehe Hall	118,940,000	95,250,000	111,360,000	61.5%
Msamvu Bus Stand Hall	60,100,000	38,000,000	14,350,000	7.9%
Mango Garden Hall (lease)	18,000,000	18,000,000	9,000,000*	5.0%
Chief Kingalu Halls	40,500,000	37,220,000	46,290,000	25.6%
Total (4 projects)	**237,540,000**	**188,470,000**	**181,000,000**	**100%**

**Partial year estimate. Source: Morogoro Municipal Council Revenue Records (2025); Field Data*

Table 6 reveals that Mbaraka Mwinshehe Hall remains the dominant revenue contributor, accounting for 50.1%, 50.5%, and 61.5% of combined project revenues in 2022/2023, 2023/2024, and 2024/2025 respectively. Its share rose sharply in 2024/2025 as Msamvu Bus Stand Hall virtually ceased operations (falling to 7.9%). The Chief Kingalu Central Market Halls emerged as the second-largest contributor, rising to 25.6% of portfolio revenue in 2024/2025, while Mango Garden Hall contributed 5.0%. Combined revenues from the four projects declined from TZS 237,540,000 in 2022/2023 to TZS 181,000,000 in 2024/2025, an overall reduction of 23.8%.

This pattern of increasing dependency on Mbaraka Mwinshehe Hall, alongside the collapse of Msamvu, underscores the risk of portfolio concentration and the urgent need for revenue diversification strategies across the municipal entertainment portfolio. The pattern is consistent with Hermano and Martín-Cruz's (2016) strategic portfolio management principles, which emphasize that diversified portfolios reduce risk and enhance overall performance. From the Administrative Management Theory perspective, the portfolio composition reflects a failure of the unity of direction principle, teams with the same objective should work under one manager with one plan, as the portfolio lacks a coherent strategy for balancing and diversifying revenue sources. The pattern also reflects the Political Economy Theory's insight that institutional weaknesses and political dynamics can lead to concentration of resources in successful projects while failing to address underperforming assets, creating systemic vulnerability. Key Informant 1 emphasized the need for strategic portfolio management: *"The council cannot rely on one hall alone. We need to rehabilitate Msamvu and ensure all halls are productive. Relying on Mbaraka Mwinshehe alone is a risk because if something happens to that hall, the council would lose most of its entertainment revenue." - Key Informant 1*

4.4 Revenue Generation Strategies Employed in Entertainment Projects

This section addresses the research question: what strategies are employed in revenue generation in the entertainment projects in Morogoro Municipality? Thematic analysis of key informant interviews identified four distinct revenue generation strategies across all four entertainment projects. These strategies reflect a practical application of Fayol's (1916) management functions and are shaped by the political economy context articulated by Keynes (1936).

4.4.1 Minimum Renting Conditions

Across the four projects, key informants described a set of deliberately undemanding hire conditions intended to widen access to the halls and convert enquiries into confirmed bookings. Clients are permitted to bring their own drinks rather than being obliged to buy refreshments from an appointed supplier; chairs and tables are offered as part of the hire rather than charged as a separate item; and payment may be settled in two instalments rather than in full at the point of booking. These conditions operate as a competitive instrument: where private venues impose exclusive catering arrangements, full prepayment, and separate charges for furniture, the council halls lower both the cash barrier and the total cost of holding an event, which matters for ceremonial clients whose budgets are assembled from family contributions.

Abdulai (2020) observed that occupancy in public ceremony halls responds to the terms of hire as much as to the headline rate, while Hermano and Martín-Cruz (2016) noted that managers of public assets often compete on conditions of access where they cannot compete on facilities. However, the instalment facility nevertheless transfers collection risk onto the project, because the balance falls due after the event has taken place and its recovery depends on the same weak enforcement machinery documented elsewhere. From the Administrative Management Theory perspective, the minimum renting conditions reflect application of the initiative principle, encouraging innovative approaches to attract customers, but the instalment arrangement introduces coordination challenges that violate the order principle, as payment tracking and collection require additional administrative effort. From the Political Economy Theory perspective, the strategy reflects market responsiveness consistent with Keynes' (1936) emphasis on the importance of aligning government interventions with market realities, but the weak enforcement of instalment payments reflects the institutional weaknesses that Fjeldstad et al. (2017) identified as constraining LGA revenue performance across sub-Saharan Africa.

4.4.2 Good Customer Care

Customer service quality and regular facility maintenance were identified as deliberate revenue generation strategies across all four halls. One project manager emphasized: "*Good customer service requires appropriate communication skills and proper accountability in ensuring clients receive quality service." - Key Informant 2*

Staff motivation through transport allowances and welfare supplements ("milk money") was consistently raised across all four key informant interviews as a supporting strategy sustaining service quality during demanding night-time events. This is consistent with Fayol's (1916) remuneration and equity principles (Ferdous, 2016) and with the finding by Irfan et al. (2021) that adequate human resource motivations are major determinants of project success in public sector settings.

Staff satisfaction with current revenue collection relative to potential income was low, as shown in Table 7: 42.5% were dissatisfied and 27.5% very dissatisfied, a combined dissatisfaction rate of 70.0%, while only 14.2% expressed satisfaction. This quantitatively reinforces the qualitative and revenue-trend findings that projects operate below potential. On communication between project management and council, 30.8% rated it ineffective and 10.0% very ineffective, with only 35.8% rating it effective or very effective, indicating coordination weaknesses consistent with Fayol's scalar-chain principle. Facility maintenance was rated poor by 36.7% and very poor by 14.2%, with only 16.7% rating it good or excellent, strongly corroborating the infrastructure-deficit theme central to revenue underperformance.

Table 7: Staff Perceptions of Revenue Collection, Communication, and Maintenance (n=120)

Indicator	Category	Percent (%)
Satisfaction with Current Revenue Collection	Very Satisfied	3.3
	Satisfied	10.9
	Neutral	15.8
	Dissatisfied	42.5
	Very Dissatisfied	27.5
Effectiveness of Communication Between Project and Council	Very Effective	8.3
	Effective	27.5
	Neutral	23.3
	Ineffective	30.8
	Very Ineffective	10.0
Rating of Facility Maintenance Condition	Excellent	5.8
	Good	10.9
	Average	32.5
	Poor	36.7
	Very Poor	14.2

Source: Field Data (2025)

Table 7 reveals that the combined dissatisfaction rate of 70.0% with revenue collection indicates deep staff concern about unrealized revenue potential. This perception is consistent with the documentary revenue evidence showing consistent underperformance relative to targets. The communication effectiveness ratings (40.8% ineffective or very ineffective) indicate a breakdown in the scalar chain principle, where information essential for operational effectiveness fails to travel upward to decision-makers or downward to implementers. The facility maintenance ratings (50.9% poor or very poor) corroborate the infrastructure-deficit theme central to revenue underperformance, consistent with Samboma (2019) and Irfan *et al.* (2021), who found that inadequate physical capacity is a direct cause of low performance in public sector projects.

4.4.3 Location

Location operates as a strategy insofar as the council allocates events to halls according to accessibility rather than treating the four sites as interchangeable. The contrast within the portfolio is instructive. Mbaraka Mwinshehe Hall occupies a central position reachable by clients, service providers, and night-time transport, and it sustained collection at minimum performance in each of the three years. Msamvu Bus Stand Hall, by contrast, sits on an upper floor without lift access, and key informants attributed the loss of bookings directly to that inaccessibility, with elderly clients, sick persons, and those with special needs unable to reach the venue and caterers, decorators, and musicians unable to carry equipment upstairs. The Chief Kingalu Central Market Halls occupy a central site but remain embedded in an operating commercial market, so daytime ceremonies compete with trading activity.

Placement therefore determines the size of the addressable market for each hall before any question of price or service arises, consistent with Irfan *et al.* (2021), who found that infrastructure and access conditions are decisive determinants of public sector project performance. From the Administrative Management Theory perspective, location reflects application of the order principle, ensuring that people and materials are in the right place at the right time, and violations of this principle at Msamvu and Chief Kingalu explain the revenue constraints observed. From the Political Economy Theory perspective, the location disparities reflect the political and institutional decisions that determine infrastructure investment allocation, consistent with Keynes' (1936) emphasis on the productive role of government investment and Fjeldstad *et al.'s* (2017) observation that political dynamics shape infrastructure development patterns.

4.4.4 Affordable Pricing

All four projects employed a differentiated pricing strategy calibrated to hall capacity and event type. At Mbaraka Mwinshehe Hall, a full-day event is priced at TZS 800,000 and daytime events at TZS 400,000; leased halls generate TZS 1,600,000 per month. At Chief Kingalu Central Market, rates range from TZS 200,000 to TZS 500,000. At Msamvu Bus Stand Hall, rates range from TZS 100,000 (30-person hall) to TZS 300,000 (100-person hall). Mango Garden Hall is leased at TZS 1,500,000 per month. Key informants consistently emphasized that competitive, market-aligned pricing is central to attracting customers. Key Informant 2 noted: *"A fair and affordable hall rental price that is reasonable for various events leads to a larger customer base and greater occupancy rates." - Key Informant 2*

This pricing strategy aligns with the Political Economy Theory's emphasis on market competitiveness (Keynes, 1936) and Abdulai's (2020) finding that fee-quality alignment is a critical determinant of occupancy rates in public ceremony halls. However, Table 8 reveals that pricing decisions are predominantly driven by institutional rather than market factors.

Table 8 reveals that 55.8% of prices are set by municipal by-laws, 24.2% by managerial decision, and only 10.0% based on market research, indicating limited market responsiveness. The dominance of by-law based pricing reflects a top-down, regulation-driven approach that may not respond to market dynamics. This is consistent with the Political Economy Theory's warning that excessive government intervention without market sensitivity can create inefficiencies (Keynes, 1936). The limited use of market research (10.0%) suggests that pricing decisions are not informed by systematic analysis of customer willingness to pay, competitor pricing, or market conditions, representing a gap in application of Fayol's (1916) planning principle.

Table 8: Pricing and Revenue System Indicators (n=120)

Indicator	Category	Percent (%)
Daily Hall Charge	Below TZS 100,000	9.2
	TZS 100,001-300,000	40.0
	TZS 300,001-500,000	30.0
	Above TZS 500,000	11.7
	Varies by event	9.2
Pricing Basis	Set by municipal by-laws	55.8
	Managerial decision	24.2
	Market research	10.0
	Competitors' pricing	6.7
	Other	3.3
Booking Records	Manual books	67.5
	Digital system	18.3
	No records kept	14.2
Revenue Channel	Bank deposit/transfer	46.7
	Government e-payment (GePG)	28.3
	Direct cash handover	34.2
	Mobile money	23.3

Source: Field Data (2025). Revenue channel percentages exceed 100% as multiple responses were allowed.

On marketing, 70.0% reported the project had no marketing or promotion strategy in place, with only 17.5% confirming one. The dominant customer-attraction mechanisms cited were word of mouth (81.7%) and location (72.5%), while structured channels such as social media (21.7%) and radio/TV (9.2%) were rarely used, quantitatively confirming the qualitative finding that the absence of systematic promotion undermines revenue generation. Manara et al. (2020) identified promotional capacity as a largely invisible constraint on entertainment facility revenue, while Abdulai (2020) linked occupancy in public ceremony halls to client awareness as well as fee levels.

On record-keeping, Table 8 shows that 67.5% of bookings are kept in manual books, only 18.3% used a digital system, and 14.2% kept no records at all. The predominance of manual record-keeping corroborates the qualitative finding regarding the absence of point-of-sale and digital booking systems and represents a significant revenue-leakage risk. Sofyani *et al.* (2020) found that weak information technology governance undermines the capacity of local governments to manage revenue efficiently and transparently, while Manara *et al.* (2020) associated digital payment infrastructure with measurably higher collection in Tanzanian LGA projects.

ISSN: 2619-8894 (Online), 2619- 8851 (Print)

4.5 Management and Institutional Arrangements Supporting Revenue Collection

4.5.1 Direct Management and Supervision

Thematic analysis of key informant interviews revealed that direct management by a designated project manager is the primary revenue generation strategy across all four entertainment projects. Each hall is overseen by a manager responsible for booking coordination, revenue collection, customer service, staff supervision, and monthly reporting to the Council Management Team (CMT). Key Informant 1 stated: "*I am responsible for supervising revenue collection in the project and ensuring monthly reports are submitted to management on time." - Key Informant 1*

This finding is consistent with Hyväri (2015), who found that clear roles and responsibilities in project management governance are essential for producing better performance. Manara et al. (2020) similarly found that formalised management structures in Tanzanian LGA projects are associated with better revenue outcomes. However, a critical control gap was identified: the absence of an on-site point-of-sale (POS) system at Mbaraka Mwinshehe Hall forces customers to travel to the main municipal offices to obtain a control number, directly undermining revenue capture efficiency and creating customer attrition. This gap reflects a violation of Fayol's (1916) order principle, as the booking payment system is not coordinated at the point of service (Ferdous, 2016).

4.5.2 Staffing Adequacy and Training

Table 9 presents findings on staffing adequacy and training provision among project staff. The findings reveal substantial human-capital gaps constraining effective strategy implementation.

Table 9: Staffing Adequacy and Training Indicators (n=120)

Indicator	Category	Percent (%)
Adequate Staffing	Yes	24.2
	No	65.0
	Not Sure	10.8
Received Formal Training	Yes	36.7
	No	63.3
Training Frequency	Never	31.7
	Rarely	31.7
	Occasionally	25.8
	Regularly (at least once a year)	10.8

Source: Field Data (2025)

Table 9 reveals that 65.0% of respondents reported insufficient staffing, strongly corroborating the qualitative theme of understaffing. Only 36.7% reported having received any formal training related to their role, while 63.3% had received none. On frequency, 31.7% reported never receiving training and a further 31.7% rarely, with only 10.8% receiving regular training at least once a year. These results confirm a substantial human-capital gap constraining effective strategy implementation, consistent with the Tanzania National Audit Office's (NAOT, 2023) finding that insufficient staff competence affects 65% of LGA employees.

From the Administrative Management Theory perspective, the training deficit represents a violation of the stability of tenure principle, which emphasizes the importance of developing staff competence and ensuring continuity. The absence of systematic training means that staff cannot develop the competencies necessary for effective revenue collection and customer service, directly undermining the initiative principle, as staff lack the knowledge to innovate and solve problems. From the Political Economy Theory perspective, the training deficit reflects broader institutional weaknesses in human resource development and capacity building, consistent with NAOT's (2021, 2022, 2023) consistent identification of capacity constraints as a barrier to LGA revenue performance.

4.5.3 Monitoring, Control, and Financial Accountability

Monthly revenue reporting to the CMT constitutes a critical monitoring and control strategy, consistent with Liu's (2015) finding that outcome control modes most effectively enhance project performance. However, Key Informant 1 identified a significant accountability gap: "*The major operational challenge is the absence of an on-site accountant or point-of-sale system. A client who wants to pay for the hall is forced to go all the way to the main municipal headquarters to obtain a control number, which is a significant inconvenience." - Key Informant 1*

Sofyani *et al.* (2020) found that inadequate IT governance systems undermine LGA capacity to manage revenue collection efficiently and transparently, a finding directly corroborated by the absence of digital payment infrastructure at the halls. From the Administrative Management Theory perspective, this represents a failure of the control function, verifying that operations proceed according to plan and making corrections as needed, as the absence of real-time revenue data at project level prevents timely corrective action. From the Political Economy Theory perspective, the absence of POS systems reflects institutional failure to invest in revenue-enabling technology, consistent with the observation by Manara *et al.* (2020) that digital payment infrastructure is associated with higher collection in Tanzanian LGA projects.

4.5.4 Lease and Tenancy Arrangements

Mango Garden Hall and two halls within the Mbaraka Mwinshehe complex operate under lease arrangements generating fixed monthly revenues. Key Informant 4 described this strategy: "*Our responsibility is to ensure that the tenant pays the monthly lease on time. The current rate is TZS 1,500,000 per month, which should yield TZS 18,000,000 per year for the council.*" *- Key Informant 4*

However, weak contract enforcement has allowed rent arrears to accumulate. Key Informant 4 revealed: "*The leased client was not paying according to the tenancy agreement, which caused an accumulation of rent arrears. Despite repeated contract reviews, the problem persisted and expected revenue was lost.*" *Key Informant 4*

This confirms the Political Economy Theory's warning that weak regulatory enforcement undermines government revenue generation (Keynes, 1936) and corroborates the documentation by Fjeldstad *et al.* (2017) of lease contract enforcement failures in African LGA revenue projects. From the Administrative Management Theory perspective, the lease enforcement failures represent a violation of the discipline principle, requiring obedience to organizational rules and agreements. The failure to enforce lease contracts creates a precedent that undermines the authority of management and the credibility of the council as a commercial partner, consistent with Beleiu *et al.'s* (2022) finding that stakeholder satisfaction and strategic benefits are core project success determinants.

4.6 Determinants of Success or Failure of Entertainment Projects

Thematic analysis of key informant interviews identified six determinants that determined whether strategies succeeded or failed in generating adequate revenue. Table 10 synthesizes these determinants with descriptions provided by key informants.

Table 10: Determinants of Success or Failure of Entertainment Projects

Determinant	Description
Location	Central, accessible location for clients, service providers, and night-time transportation. Peripheral locations deter clients and increase service delivery costs.
Infrastructure Quality	Modern amenities: air conditioning, quality seating and round tables, fridges/freezers, reliable electricity with standby generator, disabled access (lifts/ramps), parking, and security.
Competitive Pricing	Hall rental prices fair and proportionate to service quality and market rates, catering to different event types and capacities to maximise occupancy.
Effective Management	Accountable, patriotic managers with strong customer service orientation and sound decision-making capacity. Poor management directly reduces customer numbers and revenue.
Staff Motivation	Transport allowances and welfare supplements ("milk money") sustain staff commitment and service quality, especially during demanding night-time events.
Teamwork	Collaboration among staff, managers, CMT, and councillors.

Source: Field Data (2025)

Table 10 presents the six determinants that key informants identified as critical for project success. These factors are convergent with the literature: Beleiu *et al.* (2022) identified cooperation and communication, stakeholder satisfaction, and project manager competencies as core success determinants; Irfan *et al.* (2021) found that effective monitoring and adequate human resources are major public sector project success drivers; and Manara *et al.* (2020) similarly found that staff motivation and managerial accountability are significant predictors of revenue performance in Tanzanian LGA investment projects.

The convergence of qualitative and quantitative findings confirms that infrastructure quality and management effectiveness are the primary drivers of revenue performance, with Mbaraka Mwinshehe Hall's relative resilience attributable to its better infrastructure, more experienced management, and more central location compared to Msamvu. This finding is consistent with Administrative Management Theory, where Fayol's (1916) principles of order, equity, and scalar chain explain the performance differences, and with Political Economy Theory, where Keynes' (1936) emphasis on government investment and institutional quality explains why infrastructure deficits and regulatory weaknesses constrain revenue generation.

From the Political Economy Theory perspective, the determinants reflect the institutional environment within which projects operate: location and infrastructure quality reflect government investment decisions; competitive pricing reflects policy frameworks; effective management reflects institutional capacity; staff motivation reflects human resource policies; and teamwork reflects organizational culture. The study's findings demonstrate that while strategies are in place, their effectiveness is constrained by persistent institutional and infrastructure gaps. The overall minimum performance classification at Mbaraka Mwinshehe Hall (never reaching 80% of target), the catastrophic collapse at Msamvu, and the rent arrears at Mango Garden Hall collectively indicate that current strategies are necessary but insufficient without complementary institutional reforms. This finding corroborates the conclusion by Chongela *et al.* (2022) that sustainable own-source revenue mobilisation in Tanzanian LGAs requires coordinated action across institutional, technical, and governance dimensions simultaneously.

5.0 Conclusions and Recommendations

This study examined revenue generation strategies in local government entertainment projects in Morogoro Municipality, revealing a fundamental disconnect between strategic intentions and revenue outcomes with significant implications for fiscal decentralization across Sub-Saharan Africa. While four principal strategies, minimum renting conditions, customer care, location advantages, and affordable pricing, are consciously employed, their effectiveness is systematically undermined by persistent institutional and infrastructure deficits reflecting deeper governance weaknesses. Theoretically, the findings affirm Administrative Management Theory's enduring relevance, demonstrating that Fayol's principles of order, equity, and scalar chain remain essential for public sector performance, yet these principles cannot compensate for structural constraints illuminated by Political Economy Theory. Infrastructure quality, management effectiveness, and institutional capacity are fundamental prerequisites for revenue realization, not merely supporting factors. The catastrophic collapse of Msamvu Bus Stand Hall exemplifies how single points of institutional failure cascade into complete operational breakdown, while increasing portfolio concentration at Mbaraka Mwinshehe Hall signals dangerous systemic vulnerability threatening municipal fiscal sustainability. These findings contribute to the global discourse on local government financial sustainability by demonstrating that revenue generation in public entertainment infrastructure is an institutional challenge requiring coordinated action across infrastructure development, human resource capacity, regulatory enforcement, and governance accountability.

The study offers seven policy recommendations with transferable relevance for developing economies pursuing fiscal decentralization. Infrastructure rehabilitation must be prioritized as revenue-enabling investment with attention to accessibility features. Digital transformation through on-site point-of-sale terminals and integrated booking platforms is essential to eliminate customer friction and enable real-time monitoring. Emergency operational funds should be decentralized to project managers for immediate resolution of facility failures. Lease contracts require strengthening with enforceable payment schedules and penalties for arrears. Structured promotional strategies using radio, television, and social media must be developed to address the marketing deficit. Annual revenue targets should be revised to realistic market-based benchmarks informed by actual performance data. Most critically, a comprehensive institutional reform framework must simultaneously address infrastructure, technology, human resource capacity, regulatory enforcement, and governance accountability, recognizing these dimensions as interdependent. These recommendations offer a practical pathway for strengthening local government revenue generation capacity, enhancing fiscal autonomy, and contributing to SDG 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), and SDG 16 (Peace, Justice, and Strong Institutions) across Sub-Saharan Africa and comparable developing economies.

Declaration of Conflict of Interest

The author declares that there are no known competing financial interests or personal relationships that could have influenced the research and findings presented in this paper.

References

Abdulai, M. (2020). Determinants of revenue performance in municipal ceremony halls: Evidence from Ghana. *African Journal of Public Administration*, 8(2), 88-104.

Al-Nabae, M., & Sammani, D. (2021). Factors that influencing project management performance: A review. *International Journal of Academic Research in Business and Social Sciences*, 11(8).

Beleiu, I., Crisan, E., & Nistor, R. (2022). Main factors influencing project success. *Interdisciplinary Management Research*, 18, 155-170.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.

Chongela, J., Danga, M., & Katunzi, M. (2022). The contribution of revenue collection actors in own source revenue mobilization. *Journal of Research Innovation and Implications in Education*, 6(3).

Creswell, J.W., & Plano Clark, V.L. (2018). *Designing and Conducting Mixed Methods Research* (3rd ed.). Sage Publications.

Errida, A., & Lotfi, B. (2021). The determinants of organizational change management success. *International Journal of Engineering and Business Management*, 13, 1-15.

Fayol, H. (1916). *Administration industrielle et générale*. Dunod.

Ferdous, J. (2016). Organization theories: From classical perspective. *International Journal of Business and Economics Law*, 9(2).

Fjeldstad, O., Chambas, G., & Brun, J.F. (2017). Local government taxation in sub-Saharan Africa. *CMI Working Paper*, No. 2.

Fjeldstad, O., Chambas, G., & Brun, J.F. (2017). Local government taxation in sub-Saharan Africa. *CMI Working Paper*, No. 2.

Hermano, V., & Martin-Cruz, N. (2016). The role of top management involvement in firms performing projects. *Journal of Business Research*.

Hyväri, I. (2015). Roles of top management in the effective company strategy implementation. *Procedia Social and Behavioral Sciences*, 226, 108-115.

Irfan, M., Khan, S., Hassan, M., & Akhtar, N. (2021). Role of project planning and project manager competencies on public sector project success. *Sustainability*, 13, 1421.

Keynes, J.M. (1936). *The General Theory of Employment, Interest and Money*. Macmillan.

Lincoln, Y.S., & Guba, E.G. (1985). *Naturalistic Inquiry*. Sage Publications.

Liu, S. (2015). Effects of control on the performance of information systems projects. *Journal of Operations Management*, 36, 46-62.

Lotta. (2023). Organizational factors affecting the efficiency of strategy implementation.

Manara, A., Muganda, M., & Sife, A. (2020). Revenue mobilisation effectiveness in local government authorities: Evidence from Tanzania. *Journal of African Development Studies*, 7(1), 22-38.

Mgoba, S., & Kabote, S. (2020). Effectiveness of participatory monitoring and evaluation. *Applied Water Science*, 10, 200.

Mutebi, H., Muheki, S., & Nkurunziza, G. (2021). Own source revenue mobilization strategies among local governments in East Africa. *African Journal of Economic and Management Studies*, 12(3), 401-416.

Mutio, M.Y. (2022). *Effect of Administrative Strategies on Revenue Collection Efficiency in Machakos County*. KCA University Repository.

NAOT (National Audit Office of Tanzania). (2021). *Annual General Report on Local Government Authority Financial Statements 2020/2021*. Government Printers.

NAOT (National Audit Office of Tanzania). (2022). *Annual General Report on Local Government Authority Financial Statements 2021/2022*. Government Printers.

NAOT (National Audit Office of Tanzania). (2023). *Annual General Report on Local Government Authority Financial Statements 2022/2023*. Government Printers.

Nkwabi, A.K., & Buyinza, F. (2019). Constraints to local revenue generation in Uganda. *African Journal of Economic Review*, 7(1), 18-34.

Nunnally, J.C., & Bernstein, I.H. (1994). *Psychometric Theory* (3rd ed.). McGraw-Hill.

Osei-Bonsu, N. (2019). Internal revenue mobilization in local government assemblies: Evidence from Ghana. *Journal of Public Administration and Governance*, 9(1), 102-120.

Patton, M.Q. (2015). *Qualitative Research and Evaluation Methods* (4th ed.). Sage Publications.

REPOA. (2020). Fiscal decentralization: A study of local government taxation. *Journal of Modern African Studies*.

Samboma, T.A. (2019). Challenges of project implementation in local government: Botswana case study.

Sofyani, H., Riyadh, H., & Faylevi, H. (2020). Improving service quality, accountability and transparency of local government. *Cogent Business and Management*.

The Citizen. (2025). Tanzania's entertainment industry revenue streams expand with new partnerships and levies.

United Nations. (2021). *Financial Management*. Economic Perspective Library.

United Nations. (2022). *World Economic Situation and Prospects 2022*. United Nations Publications.

URT (United Republic of Tanzania). (2021). *National Guidelines for Developing and Financing Income-Generating Infrastructure Investments*. Government Printers.

URT (United Republic of Tanzania). (2023). *2022 Population and Housing Census: Administrative Report*. National Bureau of Statistics.

Yeboah, F. (2022). *Revenue mobilisation in Ahanta West Municipality of Ghana*. University of Cape Coast.

Yin, R.K. (2018). *Case Study Research and Applications: Design and Methods* (6th ed.). Sage Publications.