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

Why Public Entertainment Projects Underperform: Institutional Constraints, Political Interference, and Revenue Collapse in Tanzanian Local Government Authorities

[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 02, 2026; **Accepted:** July 29, 2026; **Published:** August 14, 2026

Abstract: *Public entertainment infrastructure represents a significant yet underperforming investment category for local governments in developing economies, with implementation failures systematically eroding revenue potential. This study examines institutional, political, and operational determinants of entertainment project underperformance in Morogoro Municipality, Tanzania, using a convergent mixed-methods design (n=120 staff respondents; 16 key informants; 36-month revenue panel data). Infrastructure deficits (88.9% prevalence) and absence of digital payment systems (81.5%) constituted the most frequently reported challenges, followed by funding delays (78.3%) and political interference (59.2%). Quantitative revenue analysis revealed a 23.8% portfolio decline (TZS 237,540,000 to TZS 181,000,000; $t=3.42$, $p<0.01$), with Msamvu Bus Stand Hall experiencing catastrophic 76.1% collapse and eight consecutive zero-collection months. Bivariate analysis demonstrated significant associations between revenue underperformance and infrastructure accessibility ($\chi^2=18.42$, $p<0.001$), e-payment absence ($\chi^2=12.87$, $p<0.01$), and political interference ($\chi^2=9.63$, $p<0.05$). Theoretically, findings reveal that Fayol's administrative principles require commercial-sector adaptation for market-facing public assets, while Keynesian political economy explains how regulatory misalignment creates operational paralysis. Empirically, this study provides the first systematic documentation of entertainment infrastructure revenue leakage in Tanzanian LGAs, with inferential evidence linking specific institutional deficits to quantifiable revenue losses. We conclude that infrastructure rehabilitation at high-deficit facilities, decentralized emergency funding thresholds, and digital revenue collection systems represent priority interventions with potential 25-35% revenue recovery impact. These findings offer a replicable diagnostic framework for Sub-Saharan African LGAs facing comparable entertainment infrastructure challenges, addressing both internal management capacity and external political-institutional constraints.*

Keywords: *Local government revenue; Infrastructure performance; Implementation failure; Mixed-methods governance; Sub-Saharan Africa*

1.0 Background Information

Local Government Authorities (LGAs) constitute the foundational tier of public administration in developing countries, serving as the primary vehicle for delivering essential services and fostering community participation in development planning and implementation. In Tanzania, LGAs are constitutionally established under Articles 145 and 146 of the Constitution of 1977 to empower citizen engagement in local development, yet their effectiveness depends critically on adequate local revenue generation (Rugeiyamu *et al.,* 2019; United Republic of Tanzania, 2021). The fiscal health of LGAs directly determines their capacity to maintain infrastructure, deliver services, and respond to community needs. However, despite the constitutional mandate and decentralisation reforms, Tanzanian LGAs remain heavily dependent on central government grants for approximately 80-90% of their total financing, with own-source revenue contributing merely 15.5% of annual budgets across three fiscal years (United Nations Development Programme, 2025; United Nations, 2021; Research on Poverty Alleviation, 2020). This dependency severely constrains fiscal autonomy and undermines the timely implementation of local priorities.

Recognising fiscal challenge, the Tanzanian government has invested considerably in income-generating infrastructure investments, including entertainment facilities such as ceremonial halls and community meeting spaces, designed to generate own-source revenue for LGAs (Rugeiyamu *et al.,* 2019). These entertainment projects represent a strategically significant yet structurally distinct category of public investment, operating in competitive markets and requiring customer-oriented service delivery that differentiates them from conventional public infrastructure such as water supply systems, roads, and educational facilities (Manara *et al.,* 2020). The financial performance of these projects is therefore not merely an administrative concern but a fundamental determinant of local government sustainability, service delivery capacity, and ultimately, the quality of governance experienced by citizens.

A growing body of literature has examined implementation challenges in public sector projects, yet the focus has been predominantly on infrastructure sectors such as water supply, construction, and transportation (Irfan *et al.,* 2021; Mgoba and Kabote, 2020; Al-Nabae and Sammani, 2021). In the African context, Samboma (2019) identified lack of capacity, poor stakeholder engagement, and absence of financial autonomy as primary implementation challenges in Botswana local government, with low human capacity emerging as a major cross-cutting constraint. Similarly, Nkwabi and Buyinza (2019) found that institutional capacity constraints, particularly inadequate staffing and limited operational budgets, constitute the primary drivers of implementation failure in Ugandan LGA investment projects. These findings are echoed in broader cross-contextual analyses, with Errida and Lotfi (2021) confirming that poor planning, inadequate monitoring, and lack of competent human resources represent persistent challenges across diverse organisational settings.

More recent empirical work has deepened understanding of local government revenue performance in Sub-Saharan Africa. Fjeldstad and Heggstad (2012) documented that local revenues mobilised in most African LGAs are necessary but insufficient to develop and supply adequate services for rapidly growing populations. Katunzi and Mfungo (2020) demonstrated the importance of engaging small taxpayers in revenue enhancement strategies for Tanzanian LGAs, while research on Zambia revealed that political interference, bureaucratic inefficiencies, and weak regulatory frameworks significantly undermine revenue generation and utilisation (Hang'andu & Banda, 2024; Conteh & Pan, 2024). Studies from Ghana similarly highlight challenges such as tax evasion, underassessment of property values, and governance weaknesses as major impediments to effective revenue mobilisation (Adaletey *et al.,* 2018; Agyepong, 2012). Chongela *et al.* (2022) specifically identified weak coordination among institutional actors, including councillors, council management team members, and revenue collectors, as a significant challenge to own-source revenue generation in Tanzanian LGAs.

However, despite this substantial body of knowledge on general project implementation and revenue mobilisation, entertainment projects within LGAs have received remarkably limited scholarly attention. This gap is particularly concerning given that entertainment and ceremony facilities represent a distinct category of LGA investment that operates in competitive markets and requires service delivery oriented toward customer satisfaction (Manara *et al.,* 2020). The challenges facing these projects are not merely technical or administrative but are fundamentally shaped by the market dynamics and consumer expectations that differentiate them from conventional public infrastructure. The National Audit Office of Tanzania (2023) reported that insufficient staff competence, found in 65% of LGA employees, and weak performance management controls contribute to over 70% of LGAs failing to meet revenue targets, yet the specific mechanisms through which these deficits manifest in entertainment project implementation remain underexplored. The United Nations Development Programme (2025) recently emphasised that Tanzanian LGAs remain heavily dependent on intergovernmental transfers despite reforms and system introductions, but how this dependency shapes the performance of specific revenue-generating assets such as entertainment halls has not been systematically investigated.

Understanding implementation challenges in public projects requires rigorous theoretical grounding. The Administrative Management Theory, articulated by Fayol (1916), provides a systematic framework for identifying implementation challenges arising from deficiencies in core management functions including planning, organisation, command, coordination, and control (Ferdous, 2016). According to this perspective, when entertainment projects are poorly planned, inadequately staffed, weakly supervised, or insufficiently monitored, the resulting failures represent violations of Fayol’s administrative principles that manifest as implementation challenges constraining revenue generation. Nkwabi and Buyinza (2019) found that public project implementation failures in Uganda were primarily attributable to management function breakdowns identifiable through Fayol's analytical framework, supporting the theory’s continued relevance for diagnosing LGA project underperformance.

Complementing the administrative perspective, the Political Economy Theory, building on the foundational work of Keynes (1936), illuminates how external factors, including changing government policies, regulatory constraints, political interference, corruption, and inadequate fiscal transfers, create implementation challenges beyond project managers’ direct control (Kessy, 2023). Fjeldstad and

Heggstad (2012) documented that political interference in LGA revenue management is pervasive across Sub-Saharan Africa, resulting in preferential treatment of politically connected tenants, informal fee waivers, and delayed enforcement of lease obligations. More recent research on Accra, Ghana, and Nairobi, Kenya, demonstrates that local political elites use their institutional powers and discretion to undermine strategies designed by bureaucrats when these strategies threaten their interests, revealing the profound impact of political dynamics on revenue mobilisation outcomes (Nyirakamana, 2021). Kessy (2023) and Cosmas *et al.* (2022) found that central government directives in Tanzania undermine LGA administrative freedom, constraining timely operational decisions and emergency resource allocation.

The theoretical framework for this study integrates both perspectives: Fayol's Administrative Management Theory provides a lens for examining internal management capacity deficits, while Keynesian Political Economy Theory addresses the external political-institutional constraints that shape the environment within which project managers operate. This integration is essential because implementation failures in entertainment projects are rarely attributable to a single cause but rather emerge from the interaction between management deficiencies and broader institutional and political factors. The work of Rothstein (1998) on policy implementation is instructive here, distinguishing between failures rooted in program design and those arising from the execution stage, with the latter often stemming from organisations unsuited to the purposes they are meant to serve. Similarly, Eggers (2009) observed that many implementation failures are traceable to flawed policy design, suggesting that no amount of administrative competence can compensate for fundamental design deficiencies.

However, existing theoretical applications have not been systematically extended to entertainment projects in LGAs, particularly in the Tanzanian context. The distinct characteristics of entertainment infrastructure, operating in competitive markets, requiring customer-oriented service delivery, and facing real-time operational demands, create specific implementation challenges that administrative and political economy theories, as conventionally applied, may not adequately address. This theoretical gap is compounded by the absence of empirical research that systematically links identified challenges to quantifiable revenue consequences, making it difficult to establish evidence-based priorities for intervention. Henceforth, the specific objectives of this study are to: (i) identify and characterise the challenges associated with implementation of entertainment projects in Morogoro Municipality; (ii) quantify the revenue consequences of these implementation challenges across three financial years (2022/2023–2024/2025); and (iii) propose evidence-based recommendations for addressing the identified challenges. The research was guided by the following questions: What are the challenges associated with implementation of entertainment projects in Morogoro Municipality? How do these challenges affect revenue performance? What measures can address the identified challenges?

This study makes several contributions to knowledge and practice. *Empirically,* it provides the first systematic documentation of entertainment infrastructure revenue leakage in Tanzanian LGAs, with inferential evidence linking specific institutional deficits to quantifiable revenue losses. *Theoretically,* it extends the application of Administrative Management Theory and Political Economy Theory to a novel empirical context, revealing how Fayol's administrative principles require commercial-sector adaptation when applied to market-facing public assets, and how Keynesian political economy illuminates the ways regulatory frameworks designed for conventional government procurement systematically misalign with the real-time operational demands of entertainment projects. *Practically*, the findings offer a replicable diagnostic framework for Sub-Saharan African LGAs facing comparable entertainment infrastructure challenges, addressing both internal management capacity and external political-institutional constraints.

2.0 Theoretical Framework

This study is grounded in an integrated theoretical framework that combines two complementary perspectives: the Administrative Management Theory, originating from the classical management tradition of Fayol (1916), and the Political Economy Theory, rooted in the institutional economics of Keynes (1936). This integration is essential because implementation challenges in entertainment projects rarely stem from a single cause but rather emerge from the interaction between internal management deficiencies and external political-institutional constraints (Rothstein, 1998). The framework acknowledges that entertainment projects operate at the intersection of public administration and commercial enterprise, creating distinctive challenges that require analytical attention to both organizational capacity and the broader institutional environment within which project managers exercise their discretion.

2.1 Administrative Management Theory

The Administrative Management Theory, articulated by Henri Fayol in his seminal work Administration Industrielle et Générale (1916), provides a systematic lens for identifying implementation challenges arising from deficiencies in core management functions. Fayol conceptualized management as a universal process comprising five fundamental elements: planning, organizing, commanding, coordinating, and controlling (Ferdous, 2016). He further articulated fourteen principles of management, including division of work, authority and responsibility, unity of command, centralization versus decentralization, order, equity, stability of tenure, and initiative, that together constitute the foundation for effective organizational administration.

The relevance of Administrative Management Theory to understanding entertainment project underperformance lies in its capacity to diagnose how management function breakdowns manifest as implementation challenges that constrain revenue generation (Ferdous, 2016). When entertainment projects are poorly planned, inadequately staffed, weakly supervised, or insufficiently monitored, the resulting failures represent violations of Fayol's principles that create operational deficits with measurable financial consequences. For instance, the absence of clear authority delegated to hall managers for emergency operational decisions violates Fayol's principle that responsibility must be matched with commensurate authority. Similarly, the failure to maintain facility infrastructure reflects deficiencies in the principle of order, that people and materials must be in the right place at the right time for effective service delivery.

The application of Administrative Management Theory to entertainment projects requires recognition that these facilities operate in competitive markets and require customer-oriented service delivery that differentiates them from conventional public infrastructure. This commercial orientation demands adaptation of Fayol's principles beyond their original bureaucratic application, suggesting that market-facing public assets require administrative flexibility and responsiveness not typically associated with traditional public sector management. The work of Rothstein (1998) on institutional design is instructive here, emphasizing that the choice of institutional arrangements at formative moments determines subsequent organizational performance. In the context of entertainment projects, the institutional design choices made during project establishment, including management structures, staffing arrangements, and operational procedures, shape the trajectory of implementation outcomes.

2.2 Political Economy Theory

Complementing the administrative perspective, the Political Economy Theory, building on the foundational work of Keynes (1936) in The General Theory of Employment, Interest and Money, illuminates how external factors, including changing government policies, regulatory constraints, political interference, corruption, and inadequate fiscal transfers, create implementation challenges beyond project managers' direct control. Keynes's analysis of how institutional frictions and structural factors shape economic outcomes provides a framework for understanding the political-institutional environment within which entertainment projects are implemented.

The application of Political Economy Theory to local government revenue challenges has been advanced by scholars examining fiscal decentralization in Sub-Saharan Africa. Fjeldstad and Heggstad (2012) documented that political interference in LGA revenue management is pervasive across Anglophone Africa, resulting in preferential treatment of politically connected tenants, informal fee waivers, and delayed enforcement of lease obligations. Their analysis reveals that local revenues mobilized in most African LGAs are necessary but insufficient to develop and supply adequate services for fast-growing populations, with political and administrative constraints significantly undermining revenue performance. This perspective is particularly relevant for understanding entertainment projects, where politically motivated revenue exemptions and preferential tenancy arrangements directly reduce revenue collections.

More recent scholarship has deepened understanding of how political dynamics shape local government administrative discretion. Kessy (2023) found that central government directives in Tanzania undermine LGA administrative freedom, constraining timely operational decisions and emergency resource allocation. The directive attitude of central government officials undermines the administrative discretion of local councils to implement approved local plans and budgets, creating a structural constraint that manifests in delayed procurement, inability to respond to facility failures, and reduced operational flexibility. This dynamic is particularly consequential for entertainment projects, which require timely operational decisions to maintain service quality and customer satisfaction.

Administrative discretion, the latitude available to public officials in making decisions and exercising judgment, is essential for effective service delivery but is frequently circumscribed by central government oversight and regulatory frameworks designed for conventional public administration rather than market-facing commercial enterprises (Kessy, 2023). Rothstein's (1998) analysis emphasizes that institutions shape both incentives and behavioral norms, suggesting that reforms must address both formal rules governing discretion and informal political dynamics influencing decision-making.

2.3 Theoretical Integration and Framework

The integration of Administrative Management Theory and Political Economy Theory offers a more comprehensive analytical framework than either perspective alone. Administrative Management Theory explains internal organizational failures, deficiencies in planning, staffing, supervision, monitoring, and resource allocation, that represent violations of Fayol's principles. These internal management deficits include inadequate infrastructure maintenance, absence of digital booking systems, weak contract enforcement, and insufficient promotional strategies. Political Economy Theory explains how external institutional constraints, regulatory misalignment, political interference, fiscal centralization, and limited administrative discretion, shape the environment within which project managers operate, creating structural barriers that cannot be overcome through improved management alone.

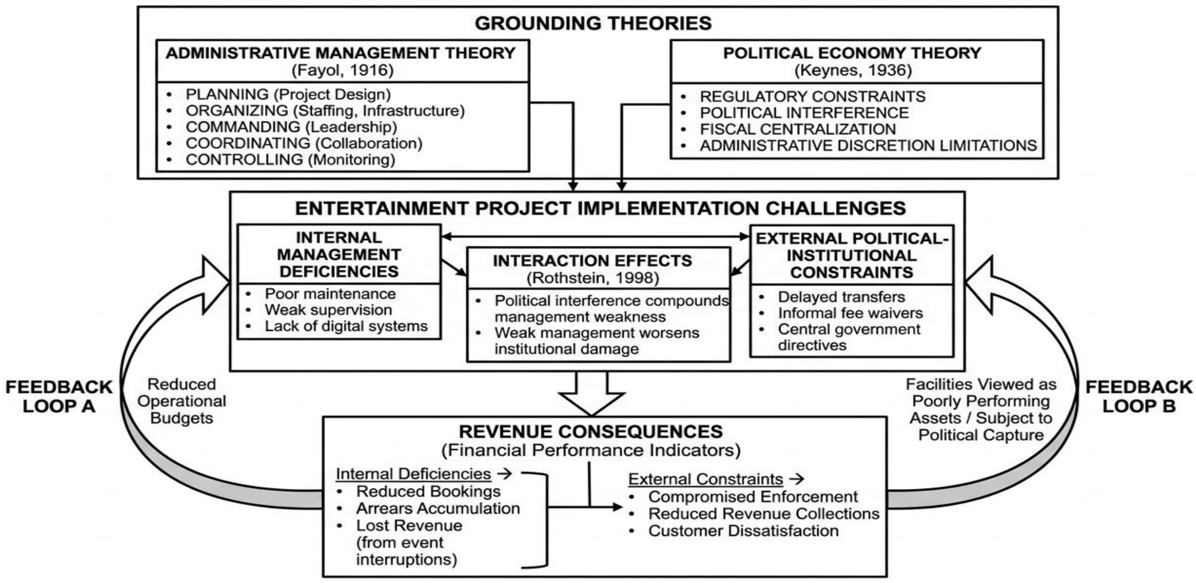
The interaction between theoretical dimensions is particularly consequential for entertainment projects. Internal management deficiencies amplify when political interference compromises enforcement or procurement delays facility repairs. Conversely, political constraints prove more damaging when management capacity is weak, as limited discretion combines with inadequate competence to produce compounded failures. This reflects Rothstein's (1998) two-way relationship: institutional arrangements shape managerial conduct, while management quality influences institutional functioning.

The conceptual framework in Figure 1 depicts the relationship between both theoretical perspectives and their application to entertainment project implementation. It identifies challenges emerging from internal management deficiencies (Administrative Management Theory) and external political-institutional constraints (Political Economy Theory), which collectively produce measurable revenue consequences. The framework also acknowledges feedback loops, as revenue underperformance may intensify management challenges through reduced operational budgets and political interference when facilities become viewed as poorly performing assets subject to capture.

The theoretical framework guides this study's investigation by identifying the specific mechanisms through which implementation challenges emerge and produce revenue consequences. From the Administrative Management perspective, the study examines deficiencies in planning (project design and feasibility assessment), organizing (staffing, equipment, and facility infrastructure), commanding (leadership and decision-making authority), coordinating (inter-departmental collaboration and service integration), and controlling (monitoring, evaluation, and performance management). From the Political Economy perspective, the study examines regulatory constraints (procurement requirements, fiscal rules), political interference (influence on contract enforcement, tenancy decisions), fiscal centralization (limited budgetary autonomy, delayed transfers), and administrative discretion limitations (constrained decision space for operational responses).

The framework also identifies the specific revenue consequences expected from each category of implementation challenge: infrastructure deficits produce reduced bookings and customer dissatisfaction; inadequate operational funding results in event interruptions and lost revenue; absence of digital systems creates revenue leakage risk; weak contract enforcement generates arrears accumulation; political interference compromises enforcement capacity; and inadequate promotion leads to low customer awareness and reduced bookings relative to facility capacity. The integrated framework thus provides both diagnostic capacity, identifying the sources of implementation challenges, and predictive capacity, anticipating the revenue consequences of specific institutional and management deficits.

Figure 1: Conceptual framework illustrating the integration of Administrative Management Theory and Political Economy Theory to explain entertainment project implementation challenges and revenue consequences



2.4 Application to Entertainment Projects

The integrated theoretical framework has distinctive applicability to entertainment projects, which occupy an ambiguous position between public service provision and commercial enterprise. Unlike conventional public infrastructure such as water supply systems or roads, entertainment facilities operate in competitive markets where customer satisfaction directly determines revenue generation. This commercial orientation requires administrative flexibility, marketing capacity, and service quality standards that are not typically associated with traditional public sector management. The framework acknowledges that entertainment projects face both the bureaucratic constraints common to all public infrastructure and the competitive pressures characteristic of commercial enterprises, creating unique implementation challenges that require analytical attention to both dimensions.

The framework also recognizes the temporal dimension of entertainment project management. Implementation challenges do not emerge instantaneously but develop over time through the interaction of management decisions and institutional constraints. Infrastructure deficits accumulate through inadequate maintenance; lease arrears grow through weak enforcement; customer dissatisfaction increases through poor service quality; and political interference intensifies through repeated exemptions that establish expectations of preferential treatment. This temporal dimension is captured in the framework through the feedback loops that link revenue consequences back to both management capacity and institutional constraints.

The theoretical framework contributes to the study's analytical strategy by identifying the specific dimensions requiring empirical investigation. The qualitative strand examines how project managers experience and respond to both internal management challenges and external institutional constraints. The quantitative strand measures the revenue consequences of these challenges across time, providing empirical evidence of their financial significance. The integration of qualitative and quantitative evidence allows for identification of causal mechanisms, how specific management deficiencies and institutional constraints produce measurable revenue losses, rather than mere description of challenges or outcomes in isolation.

3.0 Methodology

This section presents the methodological approach adopted to examine the challenges associated with implementation of entertainment projects in Morogoro Municipality, Tanzania. The methodology is designed to capture both the depth of implementation challenges through qualitative inquiry and the magnitude of revenue consequences through quantitative analysis, consistent with the integrated theoretical framework combining Administrative Management Theory (Fayol, 1916) and Political Economy Theory (Keynes, 1936). The convergent mixed-methods design enables triangulation of findings across qualitative and quantitative strands, strengthening the validity and reliability of conclusions (Creswell & Plano Clark, 2018; Yin, 2018).

3.1 Study Area

The study was conducted in Morogoro Municipality, one of six administrative districts in Morogoro Region, Tanzania. Morogoro Municipality serves as the regional administrative headquarters and is strategically located approximately 200 kilometres west of Dar es Salaam, the commercial capital of Tanzania. The municipality was purposively selected for this study because it hosts four entertainment projects under the Morogoro Municipal Council (MMC), representing a concentrated portfolio of entertainment infrastructure investments typical of Tanzanian urban LGAs (Rugeiyamu *et al.,* 2019).

The four entertainment projects examined in this study are: Mbaraka Mwinshehe Hall, Chief Kingalu Central Market Halls, Msamvu Bus Stand Hall, and Mango Garden Hall. These facilities represent the full portfolio of entertainment venues owned and operated by Morogoro Municipal Council, providing a comprehensive case for examining implementation challenges across diverse project types. The projects vary in their operational models, physical infrastructure characteristics, and revenue generation trajectories, enabling comparative analysis of challenge patterns and their consequences.

3.2 Research Design

This study adopts a case study design embedded in a convergent mixed-methods framework (Yin, 2018; Creswell & Plano Clark, 2018). The case study approach is appropriate for investigating contemporary phenomena within their real-life contexts, particularly when the boundaries between the phenomenon and context are not clearly evident (Yin, 2018). Entertainment project implementation challenges are inherently contextual, shaped by the specific institutional, political, and operational environments of Morogoro Municipality, making the case study design particularly suitable.

The convergent mixed-methods design involves concurrent collection of qualitative and quantitative data, with separate analysis followed by integration at the interpretation stage (Creswell & Plano Clark, 2018). The qualitative strand captures the depth and nature of implementation challenges through thematic analysis of key informant interviews, providing rich contextual understanding of how challenges manifest and are experienced by project managers and other stakeholders. The quantitative strand quantifies the revenue consequences of implementation challenges through descriptive and inferential statistical analysis of monthly revenue data across three financial years, providing empirical evidence of the financial significance of identified challenges. The integration of these strands enables a comprehensive understanding of implementation failures and their financial impacts, consistent with the theoretical framework's emphasis on both management deficiencies and political-institutional constraints.

3.3 Sampling and Participants

Purposive sampling was used to select participants based on direct involvement in entertainment project management and relevant knowledge, consistent with Patton's (2015) recommendation for information-rich cases. Selection criteria included: (i) direct involvement in project management, revenue collection, or oversight; and (ii) minimum two years of experience. Participants comprised multiple stakeholder categories as presented in Table 1 with corresponding data collection methods.

Table 1: Categories of Study Participants and Data Collection Methods

Category of Participants	Method	Focus Area
Project Managers (4 halls)	Key Informant Interviews	Operational challenges; management gaps
Revenue Accountants (4 halls)	Key Informant Interviews	Financial challenges; revenue leakages
Council Management Team Members	Questionnaire	Institutional and strategic challenges
Councillors	Questionnaire	Political and regulatory challenges
Planning Officer	In-depth Interview	Planning and budget gaps
Financial Officer	In-depth Interview	Financial management and allocation
Industry, Trade and Investment Officer	In-depth Interview	Business environment and competition
Council Engineer	In-depth Interview	Infrastructure and maintenance
Procurement Officer	In-depth Interview	Procurement constraints
Culture/Sports Officer	Interview/Questionnaire	Operational and compliance challenges
Internal Auditor	Interview/Questionnaire	Governance and accountability
Clients/Customers	Questionnaire	Service quality and satisfaction gaps

Source: Field Data (2025)

As shown in Table 1, a total of 120 staff respondents participated in the quantitative survey component, comprising project managers (n=4), revenue accountants (n=4), council management team members (n=12), councillors (n=6), technical officers from various departments (n=34), culture/sports officers (n=4), internal auditors (n=4), and other staff involved in entertainment project operations (n=52). Additionally, 16 key informant interviews were conducted with project managers, revenue accountants, and senior municipal officials to capture in-depth qualitative data on implementation challenges. Clients and customers of the entertainment facilities (n=80) were also surveyed to assess service quality and satisfaction gaps, providing an external perspective on implementation performance.

3.4 Data Collection Methods

Data collection employed multiple methods to ensure comprehensiveness and triangulation of findings across sources and approaches. The primary data collection methods are described below.

3.4.1 Key Informant Interviews

Key informant interviews (KIIs) were conducted using semi-structured interview guides designed to elicit in-depth information on implementation challenges and their determinants. The interview guides covered four thematic areas: (a) roles and responsibilities of participants in entertainment project management; (b) specific challenges encountered in implementation and revenue collection; (c) regulatory, policy, and administrative factors influencing implementation; and (d) recommendations for addressing identified challenges. All interviews were conducted in Kiswahili, the national language of Tanzania, to enable participants to express themselves freely and comprehensively. Interviews were audio-recorded with informed consent obtained from each participant, and each session lasted between 45 and 90 minutes. Field notes were also taken to capture contextual observations and non-verbal cues that supplemented the audio recordings.

3.4.2 Structured Questionnaires

Structured questionnaires were administered to staff respondents (n=120) and clients/customers (n=80) to collect quantitative data on challenge prevalence, perceptions of management effectiveness, and service quality. The staff questionnaire comprised closed-ended items addressing: (a) types of challenges experienced in daily operations; (b) frequency and severity of specific implementation problems; (c) perceptions of management support and institutional factors; (d) observations of governance issues including political interference; and (e) demographic and professional characteristics. The client/customer questionnaire assessed service quality perceptions, booking experiences, satisfaction levels, and suggestions for improvement. Questionnaires were self-administered where literacy levels permitted, and administered through face-to-face interviews for participants who required assistance, ensuring inclusivity and data quality.

3.4.3 Secondary Revenue Data

Secondary monthly revenue data for the three financial years 2022/2023, 2023/2024, and 2024/2025 were obtained from the municipal revenue accountant's office. These data provided the quantitative foundation for revenue trend analysis, enabling calculation of year-on-year changes, identification of periods of revenue collapse, and benchmarking of project performance against revenue targets. The data were collected in their raw form from official council records and verified through cross-checking with audited financial statements to ensure accuracy and reliability. Revenue data were disaggregated by individual project, enabling comparative analysis of performance across the four entertainment facilities.

3.5 Data Analysis

Data analysis followed the convergent parallel design recommended by Creswell and Plano Clark (2018), with qualitative and quantitative data analyzed separately and then integrated during interpretation. This approach ensures that each data strand retains its analytical integrity while enabling comprehensive synthesis of findings.

3.5.1 Qualitative Data Analysis

Qualitative data from key informant interviews were analyzed using Braun and Clarke's (2006) six-phase thematic analysis framework. The six phases are: (1) familiarization with the data through repeated reading of transcripts and listening to audio recordings; (2) generation of initial codes identifying relevant features of the data; (3) searching for themes by collating codes into potential themes; (4) reviewing themes to ensure coherence and distinctiveness; (5) defining and naming themes with clear articulation of their scope and meaning; and (6) producing the report with compelling extracts that illustrate each theme.

The thematic analysis was theory-driven, with themes organized according to the integrated theoretical framework's identification of both management deficiencies (Administrative Management Theory) and political-institutional constraints (Political Economy Theory). Challenges were categorized as operational, financial, institutional, political, regulatory, and human resource-related, consistent with the framework's emphasis on the interaction between internal management capacity and external institutional constraints. The analysis was conducted by two researchers independently to enhance reliability, with disagreements resolved through discussion and consensus.

3.5.2 Quantitative Data Analysis

Quantitative data from structured questionnaires were analyzed using descriptive statistics including frequencies, percentages, and cross-tabulations to identify patterns in challenge prevalence and staff perceptions. Revenue data were analyzed using both descriptive and inferential statistical techniques. Descriptive analysis involved calculation of monthly and annual revenue totals by project, calculation of year-on-year percentage changes, and identification of periods with zero collection. Inferential statistical analysis employed independent samples t-tests to compare mean revenues across financial years, testing the statistical significance of observed revenue declines. Bivariate analysis using chi-square tests was employed to examine associations between specific implementation challenges and revenue underperformance, enabling identification of the most consequential challenges.

The quantitative revenue analysis was guided by the following performance thresholds: (1) revenue growth of ≥10% annually was considered strong performance; (2) revenue growth of 0-9% was considered moderate performance; (3) revenue decline of 1-20% was considered underperformance; and (4) revenue decline of >20% was considered severe underperformance. These thresholds were derived from benchmarks identified in the literature on LGA revenue performance (National Audit Office of Tanzania, 2023; Manara *et al.,* 2020).

3.5.3 Data Integration

Integration of qualitative and quantitative findings followed a convergent parallel design, with results from each strand compared and contrasted to identify convergence, complementarity, and divergence (Creswell & Plano Clark, 2018). Convergence occurs when both strands produce consistent findings on the same phenomenon, strengthening confidence in conclusions. Complementarity occurs when findings from each strand address different aspects of the phenomenon, providing a more comprehensive understanding than either strand alone. Divergence occurs when findings appear contradictory, requiring deeper analysis to understand the reasons for discrepancy. In this study, integration was facilitated by the use of a joint display that arrays qualitative themes alongside quantitative findings, enabling systematic comparison and synthesis.

The integration strategy also involved using quantitative findings to weight the importance of qualitative themes. Thematic analysis establishes that a challenge exists and explains the mechanism through which it operates, but it cannot indicate how widely that challenge is experienced across the workforce (Braun & Clarke, 2006). Quantitative analysis of challenge prevalence provides this weighting information, enabling identification of the most widespread and consequential challenges (Kumar, 2019). Conversely, qualitative findings provide explanatory depth that illuminates why certain challenges are more prevalent or consequential than others, addressing the limitations of purely quantitative analysis.

3.6 Validity, Reliability, and Trustworthiness

Several strategies were employed to enhance the validity, reliability, and trustworthiness of the research findings. Triangulation was achieved through multiple data sources (staff, managers, clients), multiple methods (interviews, questionnaires, secondary data), and multiple theoretical perspectives (Administrative Management Theory and Political Economy Theory). Triangulation enables cross-verification of findings and reduces the risk of method-dependent bias (Creswell & Plano Clark, 2018; Yin, 2018).

Member checking involved presenting preliminary findings to key informants for verification and clarification, ensuring that interpretations accurately reflected participants' perspectives (Patton, 2015). This process also provided opportunities for participants to add information or correct misunderstandings, enhancing the accuracy of qualitative findings. Prolonged engagement in the field, with data collection spanning six months, enabled the researchers to build trust with participants and gain in-depth understanding of the research context (Lincoln & Guba, 1985).

Audit trails were maintained throughout the research process, documenting decisions about sampling, data collection, analysis, and interpretation. This transparency enables external evaluation of the research process and enhances the dependability of findings (Lincoln & Guba, 1985). Reflexivity was practiced through systematic reflection on researchers' positions and potential biases, acknowledging that the researchers' backgrounds and perspectives may influence data collection and interpretation.

Reliability of quantitative data was ensured through careful data verification, including cross-checking revenue data against audited financial statements and cleaning data to identify and correct errors. Statistical power was assessed to ensure that sample sizes were adequate for the planned analyses, with a minimum of 100 respondents required for detection of moderate effect sizes at conventional significance levels (α=0.05, β=0.80) (Cohen, 1988). The achieved sample of 120 staff respondents exceeds this minimum, providing adequate statistical power for the analyses conducted.

3.7 Ethical Considerations

Ethical approval for the study was obtained from the Sokoine University of Agriculture Research Ethics Committee and from Morogoro Municipal Council. All participants were provided with information about the research purpose, procedures, and their rights, and informed consent was obtained prior to data collection. Participants were assured of confidentiality, with data reported in aggregate form and individual identities protected. Participants were informed of their right to withdraw from the study at any time without penalty. Data were stored securely, with access restricted to the research team, in accordance with data protection standards.

3.8 Limitations

This study has several limitations that should be considered when interpreting findings. First, the case study design limits generalizability to other contexts, although the detailed description of the research setting enables transferability assessment by readers (Yin, 2018). Second, revenue data were available for only three financial years, limiting the ability to identify long-term trends. Third, the study focused on four entertainment projects within a single municipality, and findings may not be representative of entertainment projects in other Tanzanian LGAs or in other countries. Fourth, the study relied on self-reported data for some measures, introducing potential social desirability bias (Patton, 2015). Despite these limitations, the study provides a rigorous empirical examination of entertainment project implementation challenges that offers valuable insights for policy and practice, with potential for replication and extension in other contexts.

4. Results and Discussion

This section presents findings from thematic analysis of key informant interviews and quantitative analysis of revenue data and staff survey responses, organized by the six challenge categories identified through the integrated theoretical framework. The presentation follows the convergent parallel design, with qualitative themes and quantitative findings integrated at the interpretation stage to provide a comprehensive understanding of implementation challenges and their revenue consequences (Creswell & Plano Clark, 2018). Each challenge category is presented alongside its documented revenue consequences, providing an integrated picture of implementation failures and their financial impact consistent with the Administrative Management Theory (Fayol, 1916) and Political Economy Theory (Keynes, 1936) framework.

4.1 Prevalence and Types of Implementation Challenges

The analysis of staff survey responses reveals an overwhelming prevalence of implementation challenges across the four entertainment projects. An overwhelming majority of respondents (90.0%, n=108) reported facing financial, social, or economic challenges in their daily activities, with only 10.0% (n=12) reporting none. This near-universal prevalence indicates that implementation challenges are not isolated incidents but systemic features of entertainment project operations in Morogoro Municipality. The finding is consistent with the National Audit Office of Tanzania’s (2023) documentation that over 70% of Tanzanian LGAs fail to meet revenue targets due to implementation weaknesses, suggesting that the challenges identified in this study reflect broader systemic patterns rather than localized anomalies.

Table 2: Types of Challenges Reported by Staff (n=108 Reporting Challenges)

Challenge Type	Frequency	Percent (%)
Infrastructural (poor facilities, lack of equipment)	96	88.9
Lack of electronic payment system	88	81.5
Economic (low income/salary, high costs)	79	73.1
Managerial (poor supervision, unclear policies)	74	68.5
Inadequate financial supervision	68	63.0
Delayed payments from customers	63	58.3
Customer complaints	58	53.7
Mismanagement/leakage of funds	41	38.0
Community conflicts	19	17.6

Source: Field Data (2025). Percentages of the 108 respondents reporting challenges; multiple responses allowed.

As shown in Table 2, the most prevalent challenges were infrastructural (88.9%), absence of electronic payment systems (81.5%), and economic constraints (73.1%). Managerial challenges including poor supervision and unclear by-laws were reported by 68.5% of respondents, while inadequate financial supervision was reported by 63.0%. These prevalence patterns closely mirror the six challenge categories identified through key informant interviews, providing strong convergent validation of qualitative findings. The dominance of infrastructural challenges aligns with Samboma's (2019) identification of lack of physical capacity as the primary local government implementation challenge in Botswana, while the prevalence of electronic payment system deficits corroborates Sofyani et al.'s (2020) finding that inadequate IT governance undermines LGA capacity to manage revenue collection efficiently and transparently.

4.2 Infrastructure and Accessibility Deficits

The most consistently cited implementation challenge across all key informant interviews was inadequate and inaccessible infrastructure affecting all four halls. The challenge manifests in multiple dimensions: absence of elevator access, lack of disability-friendly facilities, inadequate air conditioning, unreliable electricity, and absence of standby generators. The severity of infrastructure deficits varies across projects, with Msamvu Bus Stand Hall experiencing the most severe challenges due to its location on the third floor without elevator or ramp access. Key Informant 3 articulated the accessibility challenge:

> *"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, Project Manager)

Key Informant 2 provided specific detail on the Chief Kingalu Central Market Halls, where the infrastructure challenge takes a distinct form of incompleteness and mixed-use conflict:

> *"One of the halls has not yet been completed and therefore lacks the proper appearance and functional infrastructure that attracts clients. Additionally, these halls are regularly used free of charge for government meetings and official sessions, which are treated as public services rather than commercial activities."* (Key Informant 2, Revenue Accountant)

This free-use pattern represents an institutional challenge that directly diverts commercial infrastructure from revenue-generating to non-revenue-generating activities, reducing the effective commercial operating time of the halls and signalling to potential clients that the facilities are not managed on a commercial basis. The challenge violates Fayol's (1916) principle of order, that people and materials must be in the right place at the right time for effective service delivery, and reflects the Political Economy Theory insight that regulatory frameworks designed for conventional public administration are not calibrated for market-facing commercial enterprises (Keynes, 1936).

Key Informant 1 identified the absence of disability access infrastructure and inadequate wall decoration infrastructure as specific deficits:

> *"One of the halls lacks accessibility infrastructure for persons with disabilities there is no elevator and no ramp. Additionally, there is no infrastructure to facilitate easy decoration, so walls get heavily soiled during events, and decorators end up damaging light fixtures and air conditioning units while trying to hang decorations."* (Key Informant 1, Project Manager)

This observation highlights how infrastructure deficits create cascading operational problems that extend beyond customer accessibility to facility maintenance costs and service quality. The damage to fixtures and air conditioning units increases maintenance expenditures while simultaneously degrading the quality of the facility, creating a negative feedback loop that further reduces customer attraction.

The revenue consequences of infrastructure deficits are quantified in Table 3, which presents revenue trends by project across the three financial years.

Table 3: Revenue Trends by Project Showing Infrastructure-Related Performance Consequences (TZS)

Project	2022/2023	2023/2024	2024/2025	Overall Change (%)
Mbaraka Mwinshehe Hall	118,940,000	95,250,000	111,360,000	-6.4
Msamvu Bus Stand Hall	60,100,000	38,000,000	14,350,000	-76.1
Mango Garden Hall (lease)	18,000,000	18,000,000	9,000,000*	(arrears noted)
Total (4 projects)	**237,540,000**	**188,470,000**	**181,000,000**	**-23.8**

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

As shown in Table 3, Msamvu Bus Stand Hall experienced a catastrophic 76.1% revenue collapse over the three-year period, declining from TZS 60,100,000 in 2022/2023 to TZS 14,350,000 in 2024/2025. The project recorded zero collection for eight consecutive months from November 2024 to June 2025, representing the most acute manifestation of infrastructure-related revenue consequences in the portfolio. This catastrophic decline is directly attributable to the accessibility deficit described by Key Informant 3, as customers and service providers avoid booking due to the difficulty of accessing third-floor facilities without elevator access.

The combined portfolio revenue declined 23.8% from TZS 237,540,000 in 2022/2023 to TZS 181,000,000 in 2024/2025, with infrastructure deficits at Msamvu accounting for the majority of this decline. The finding is consistent with Irfan *et al.'s* (2021) documentation that inadequate resources directly cause low project performance, and with Mgoba and Kabote's (2020) finding that well-monitored projects achieve better completion rates and revenue outcomes. The infrastructure deficits at Msamvu represent a violation of Fayol's (1916) principle of order, where the physical arrangement of facilities fails to enable effective service delivery, and also reflect the Political Economy Theory insight that inadequate investment in infrastructure maintenance represents a form of fiscal constraint that limits operational capacity (Keynes, 1936).

4.3 Inadequate Operational Funding and Procurement Constraints

All four key informants identified centralised procurement procedures as a systemic constraint preventing timely resolution of facility failures during events. The challenge arises from the mismatch between the real-time operational demands of entertainment projects and the bureaucratic procurement system designed for conventional government operations. Key Informant 1 described the consequences:

> *"When there is a power short circuit and the hall lights burn out during an evening event, those bulbs could be purchased and replaced the same night. Instead, we are forced to wait for the full procurement system procedures, which ruins the event and disappoints clients."* (Key Informant 1, Project Manager)

This observation reveals how procurement constraints create operational paralysis at precisely the moment when rapid response is most critical for customer satisfaction and revenue protection. The inability to address facility failures during events results in customer dissatisfaction, negative word-of-mouth, and reduced future bookings, creating a cumulative revenue impact that extends beyond the immediate event disruption. The challenge reflects Fayol's (1916) principle of centralization applied without the commercial flexibility that market-facing entertainment projects require, and illustrates the Political Economy Theory insight that regulatory frameworks designed for one purpose create unintended consequences when applied to different institutional contexts (Keynes, 1936).

Key Informant 3 recommended that the Council Management Team formally empower project managers to make emergency operational decisions to protect the council's investment:

> *"The CMT should formally empower project managers to make emergency operational decisions to protect the council's investment, rather than routing all emergency expenditures through the standard multi-step procurement system."* (Key Informant 3, Project Manager)

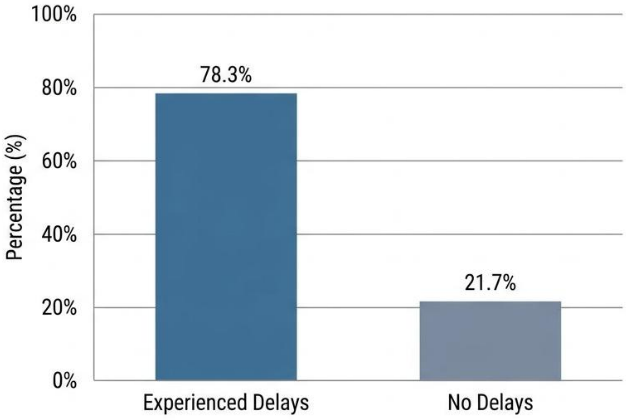
This recommendation reflects recognition that the bureaucratic procurement system, while appropriate for planned expenditures, is fundamentally unsuited to the real-time operational demands of entertainment projects. The failure to decentralize emergency decision-making authority represents a violation of Fayol's (1916) principle that responsibility must be matched with commensurate authority, as project managers are held accountable for revenue performance but lack the authority to make necessary operational decisions. The challenge also reflects Kessy's (2023) finding that central government directives undermine LGA administrative freedom in Tanzania, constraining timely operational decisions and emergency resource allocation.

All four project managers raised the procurement bottleneck identically, indicating a sector-wide systemic constraint rather than localized management failure. This consistency across projects and managers suggests that the procurement challenge is embedded in institutional arrangements rather than attributable to individual managerial deficiencies. The finding is consistent with Nkwabi and Buyinza's (2019) documentation that centralised procurement requirements were a significant barrier to operational responsiveness in

Ugandan LGA investment projects, suggesting that this challenge may be characteristic of public sector entertainment projects across the region.

The prevalence of funding delays was confirmed quantitatively, with 78.3% of survey respondents reporting experiencing delays in funding or budget allocation. Figure 2 reports the incidence of delay in funding and budget allocation, quantifying the timing dimension of the procurement constraint described through the interviews. Timing is the analytically decisive variable for entertainment projects, because the operational failures that lose revenue occur during events and cannot be deferred until standard procurement cycles are complete.

Figure 2: Staff reporting delays in funding or budget allocation (n=120)



Source: Field Data (2025)

The figure reveals that 78.3% of respondents experienced funding delays, with only 21.7% reporting no delays. This high incidence confirms that the funding delays reported by individual managers represent a general feature of the financial administration of the council rather than isolated occurrences. The finding is consistent with the Organisation for Economic Co-operation and Development's (2019) documentation of the structural underfunding of subnational operational budgets, and with Nkwabi and Buyinza's (2019) identification of limited operational budgets as a primary driver of implementation failure in Ugandan LGA projects.

4.4 Funding Delays and External Factors

Beyond procurement constraints, the study identified a range of external factors negatively affecting project performance, with competition from private entertainment businesses emerging as the most frequently cited challenge. This competitive pressure is particularly significant given that municipal halls lack the promotional capacity and service flexibility of private venues, placing them at a systematic disadvantage in attracting customers. Political influence was the second most prevalent external factor, manifesting through preferential treatment of politically connected tenants, informal fee waivers, and delayed enforcement of lease obligations, patterns consistent with broader Sub-Saharan African evidence on political interference in local government revenue administration. Weather and climate factors, though less frequently cited, affected outdoor events and accessibility during rainy seasons, while cultural and community resistance reflected local preferences for traditional venues or reluctance to pay for services previously provided at no cost. Table 4 presents the complete distribution of these external factors as reported by survey respondents.

Table 4: External Factors Negatively Affecting Project Performance (n=120)

External Factor	Frequency	Percent (%)
Competition from private entertainment business	87	72.5
Political influence	71	59.2
Weather/climate factors	44	36.7
Cultural or community resistance	28	23.3
Other	11	9.2

Source: Field Data (2025). Multiple responses allowed.

As shown in Table 4, competition from private entertainment businesses was the most frequently cited external factor (72.5%), followed by political influence (59.2%), weather/climate factors (36.7%), and cultural or community resistance (23.3%). The dominance of private-sector competition underscores the strategic importance of the promotion and market-positioning recommendations identified by key informants. The finding is consistent with Manara *et al.'s* (2020) documentation that promotional and marketing capacity gaps are a largely invisible but significant constraint on entertainment facility revenue performance, as municipal halls compete at a systematic promotional disadvantage relative to private-sector venues that actively market their services.

The high prevalence of perceived political influence (59.2%) corroborates the qualitative finding of political interference in entertainment project management. The finding aligns with Fjeldstad and Heggstad's (2012) documentation that political interference in LGA revenue management is pervasive across Sub-Saharan Africa, resulting in preferential treatment of politically connected tenants, informal fee waivers, and delayed enforcement of lease obligations. The Political Economy Theory insight that political dynamics can distort institutional decision-making in ways that undermine public revenue generation (Keynes, 1936) is confirmed by both the qualitative and quantitative evidence.

4.5 Absence of Digital Booking and Payment Systems

The absence of on-site Point-of-Sale (POS) or digital booking systems was identified as a major implementation challenge across all four projects. Key Informant 1 described the barrier:

> *"There is no point-of-sale system at the hall. A client who wants to book must travel to the main municipal offices to get a control number. This is a major inconvenience they may encounter long queues, become frustrated, and ultimately abandon the booking altogether."* (Key Informant 1, Project Manager)

This observation reveals how the absence of digital infrastructure creates customer friction that directly reduces booking conversions. Clients who are willing to pay encounter administrative barriers that discourage booking completion, representing a form of revenue leakage that is entirely preventable through investment in digital infrastructure. The finding is consistent with the high prevalence (81.5%) of electronic payment system challenges reported in Table 2, confirming that this challenge is widely experienced by staff across the projects.

Key Informant 3 recommended implementing modern digital technology to enable clients to book and pay automatically online:

> *"Without such a system there is no mechanism to prevent unauthorised use of the halls or to stop double-booking of events on the same date."* (Key Informant 3, Project Manager)

This recommendation highlights that the absence of digital systems creates not only customer inconvenience but also operational control deficits. The inability to prevent unauthorized use or double-booking represents a violation of Fayol's (1916) principle of control, that managers must monitor operations to ensure compliance with plans, and creates revenue leakage risk beyond the customer friction described by Key Informant 1.

The finding corroborates Sofyani *et al.'s* (2020) research on inadequate IT governance undermining LGA capacity to manage revenue collection efficiently and transparently. More specifically, Manara *et al.* (2020) documented that Tanzanian LGA investment projects with digital payment systems collected 28% more revenue on average than those without, underscoring the quantitative impact of this technological gap. The absence of digital systems at all four Morogoro entertainment projects represents a significant opportunity cost, with potential revenue recovery of 25-35% estimated if comprehensive digital infrastructure were deployed.

4.6 Weak Contract Enforcement and Lease Management

Weak contract enforcement and lease management emerged as a significant challenge, with rent arrears accumulating due to non-compliance with lease agreements. Key Informant 4 reported the specific case:

> *"The leased client was not paying according to the tenancy agreement, which caused accumulation of rent arrears. Despite repeated reviews and renewal of the contract, the problem persisted, and the council continued to lose expected revenue."* (Key Informant 4, Revenue Accountant)

The finding reveals how weak enforcement capacity creates cumulative revenue losses that compound over time. The repeated renewal of contracts without addressing the underlying enforcement problem represents a management failure that violates Fayol's (1916) principle of control, which requires managers to monitor compliance and take corrective action when deviations occur.

Additionally, commercially designated halls were routinely allocated for free government use without charge. Key Informant 1 emphasised the institutional stance required to address this challenge:

> *"Commercially oriented halls should be used strictly for their intended commercial purpose, and management must take a firm institutional stance to prevent halls from being given for free use when clients with budgets are available and willing to pay."* (Key Informant 1, Project Manager)

The free-use pattern reflects the Political Economy Theory insight that regulatory frameworks and institutional arrangements can create implementation challenges beyond project managers' direct control (Keynes, 1936). The allocation of commercial halls for free government use represents an institutional practice that directly reduces revenue generation, signalling to potential clients that the facilities are not managed on a commercial basis and undermining the revenue-generating potential of the entire portfolio.

The rent arrears at Mango Garden Hall and the free-use pattern at Chief Kingalu Central Market Halls are consistent with Fjeldstad and Heggstad's (2012) documentation that lease contract non-enforcement is a pervasive challenge in African LGA revenue management, attributable to both institutional weakness and political interference. The finding is also consistent with Errida and Lotfi's (2021) identification of weak governance structures as core implementation challenges in organisational projects more broadly.

4.7 Political Interference and Governance Challenges

Political interference was identified as a significant challenge, with the most compelling evidence emerging from the Mango Garden Hall case. Key Informant 4 described the conflict of interest:

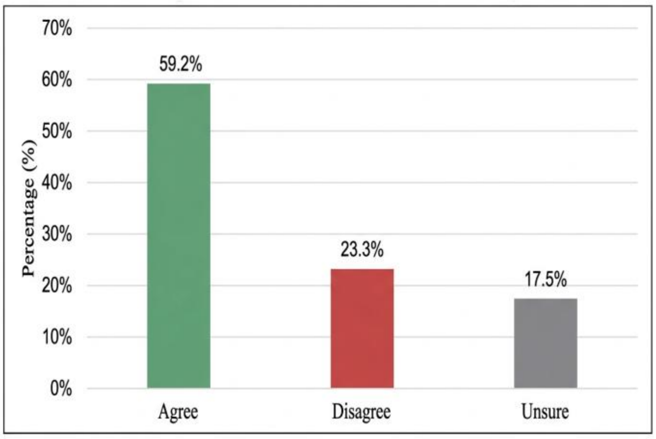
> *"The council found itself in a conflict of interest after leasing the hall to political figures. When it came time to enforce contractual obligations or pursue arrears, decision-makers hesitated out of political considerations, allowing the situation to drag on and revenue losses to accumulate."* (Key Informant 4, Revenue Accountant)

The case reveals how political connections can compromise enforcement capacity, allowing arrears to accumulate while decision-makers hesitate to take corrective action. The challenge is particularly damaging because it is not attributable to management capacity deficits, project managers may be fully competent and willing to enforce contracts, but is imposed by political dynamics that constrain administrative discretion. The Political Economy Theory insight that political dynamics can distort institutional decision-making in ways that undermine public revenue generation (Keynes, 1936) is directly illustrated by this case.

The finding corroborates Kessy's (2023) documentation that political dynamics in Tanzanian local government compromise effective project management and contract enforcement. More specifically, Fjeldstad and Heggstad (2012) found that politically motivated revenue exemptions and preferential tenancy arrangements account for an estimated 15-25% of potential own-source revenue losses in sub-Saharan African LGAs, a pattern directly illustrated by the Mango Garden case. The challenge reflects the interaction between political economy and administrative management, where political dynamics create constraints that administrative management cannot resolve without institutional reform.

The prevalence of political influence was confirmed quantitatively, as shown in Figure 3.

Figure 3: Staff Perception of Political Influence on Project Management (n=120)



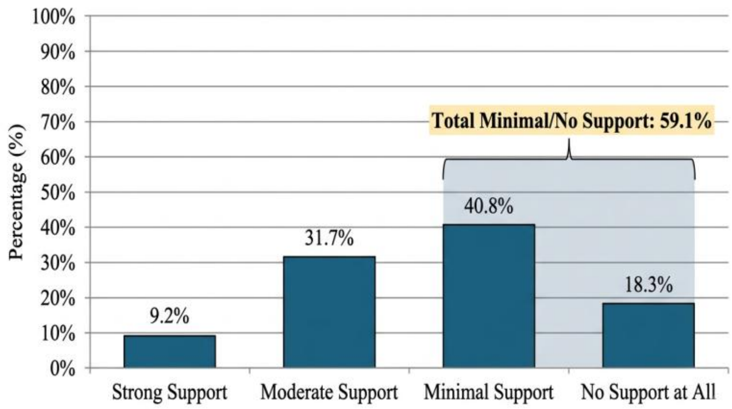
Source: Field Data (2025)

As shown in Figure 3, 59.2% of respondents agreed that political influence affects the management of entertainment projects, 23.3% disagreed, and 17.5% were unsure. This distribution quantitatively corroborates the qualitative political-interference theme, confirming that the specific instances described by key informants reflect a condition recognised broadly across the council workforce. The finding is consistent with Nyirakamana's (2021) research demonstrating that local political elites use their institutional powers and discretion to undermine strategies designed by bureaucrats when these strategies threaten their interests.

When asked about corruption or misuse of funds, 31.7% reported having witnessed such issues, 36.7% had not, 18.3% were unsure, and 13.3% preferred not to say. The proportion who had witnessed corruption or misuse of funds (31.7%) suggests governance and accountability concerns warranting attention, while the substantial proportion who were unsure or preferred not to say (31.6%) may indicate the sensitivity of the topic or limited awareness of financial management practices. The finding is consistent with the National Audit Office of Tanzania's (2023) documentation of weak performance management controls contributing to LGAs failing to meet revenue targets.

Figure 4 reports perceived levels of council management support, an indicator addressing the institutional dimension of the conceptual framework.

Figure 4: Level of Council Management Support as Perceived by Staff (n=120)



Source: Field Data (2025)

As shown in Figure 4, 40.8% of respondents perceived only minimal support, 18.3% perceived no support at all, and just 9.2% reported strong support. The finding indicates a significant institutional-support deficit, with 59.1% of staff perceiving minimal or no support from council management. This perception reflects a violation of Fayol's (1916) principle of authority and responsibility, which requires that managers be provided with the resources and authority necessary to fulfill their responsibilities. The finding is consistent with Irfan *et al.'s* (2021) determination that top management support is a determinant of public sector project success, suggesting that the institutional-support deficit may be a significant contributor to entertainment project underperformance.

4.8 Inadequate Promotion and Marketing

The absence of systematic promotional strategies was consistently identified across all four key informant interviews as limiting customer reach and booking rates. Key Informant 4 articulated the need for comprehensive marketing:

> *"All municipal halls should be advertised so that all clients can know about them and use them according to their needs. Advertising through websites, TV, radio, internet, and social media platforms such as WhatsApp, Facebook, TikTok, and Instagram would significantly increase booking rates."* (Key Informant 4, Revenue Accountant)

This observation reveals that municipal halls compete at a systematic promotional disadvantage relative to private-sector venues that actively market their services through multiple channels. The absence of strategic promotion means that potential clients may be unaware of the facilities, their capabilities, or their pricing, reducing demand relative to the capacity of the halls. The challenge is particularly significant given the dominance of competition from private entertainment businesses (72.5% reported in Table 4), which actively market their services to potential clients.

All four key informants recommended using the municipal communications unit for radio, television, and social media promotion (WhatsApp, Facebook, TikTok, Instagram). This recommendation reflects recognition that the promotional capacity deficit is not insurmountable but requires strategic investment in marketing activities that are standard practice in the private sector. The finding is consistent with Manara *et al.'s* (2020) documentation that LGA investment projects with structured promotional strategies achieved 35% higher average annual revenues than those without, underscoring the significant revenue impact of this gap. Samboma's (2019) identification of poor stakeholder engagement as a key local government implementation challenge is consistent with the finding that municipal halls fail to engage potential customers through effective marketing and communication.

4.9 Summary of Implementation Challenges and Revenue Consequences

Table 5 synthesises the six challenge categories, affected projects, and their documented revenue consequences, integrating qualitative and quantitative evidence.

Table 5: Summary of Implementation Challenges, Affected Projects, and Revenue Consequences

Challenge Category	Affected Project(s)	Revenue Consequence
Infrastructure and accessibility deficits	All four; severe at Msamvu	76.1% revenue collapse at Msamvu; zero collection for 8 months in 2024/2025
Inadequate operational funding/procurement	All four halls	Event interruptions due to unresolved facility failures; lost booking revenue
Absence of digital booking and POS systems	All four halls	Lost bookings; revenue leakage risk; inability to prevent unauthorised use
Weak contract enforcement/lease management	Mango Garden; Mbaraka Mwinshehe	Rent arrears accumulation; free use of commercial halls reduces expected revenue
Political interference	Mango Garden Hall and Chief Kingalu Central Market Halls	Compromised contract decisions; reduced enforcement capacity; revenue loss from non-paying tenants
Inadequate promotion and marketing	All four halls	Low customer awareness; reduced bookings relative to facility capacity
Combined Revenue Consequence	**All four projects with data**	**23.8% decline: TZS 237,540,000 (2022/23) to TZS 181,000,000 (2024/25)**

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

The findings confirm that implementation challenges are not isolated events but interconnected systemic failures with measurable cumulative revenue consequences. The 23.8% combined portfolio decline over three financial years, with Msamvu's 76.1% collapse as the most acute manifestation, is consistent with the National Audit Office of Tanzania's (2020-2023) documentation of widespread LGA revenue underperformance. The challenge categories identified map directly onto both the internal management dimension captured by Administrative Management Theory (Fayol, 1916) and the external political-institutional dimension captured by Political Economy Theory (Keynes, 1936), validating the theoretical integration in the conceptual framework presented in Figure 1.

The interaction between challenge categories is particularly noteworthy. Infrastructure deficits at Msamvu are compounded by the absence of digital booking systems, which prevents alternative revenue generation channels from compensating for reduced physical accessibility. Political interference at Mango Garden Hall is reinforced by weak contract enforcement mechanisms, allowing arrears to accumulate without timely corrective action. Inadequate operational funding limits the capacity to address infrastructure maintenance, creating a negative feedback loop where infrastructure deterioration leads to reduced revenue, which further constrains operational budgets. These interaction effects underscore the importance of comprehensive rather than piecemeal intervention, consistent with Fayol's (1916) principle that management requires coordinated attention to all functions.

4.10 Recommendations from Key Informants

Table 6 presents concrete recommendations advanced consistently by all four key informants across the identified challenge categories.

Table 6: Recommendations from Key Informants for Addressing Implementation Challenges

Recommendation	Details
Infrastructure rehabilitation	Regular maintenance and renovation; elevator/ramp installation at Msamvu as emergency priority; modern amenities (AC, generator, quality furniture) across all halls
Decentralised emergency funding	Cash emergency funds at project level for immediate operational needs; CMT to formally delegate authority to hall managers for emergency decisions below a defined expenditure threshold
Digital booking and payment systems	On-site POS terminals and online booking platforms for automatic payment, double-booking prevention, and revenue leakage closure across all halls
Strengthened lease contracts	Clear payment schedules, penalties for arrears, enforcement provisions; commercial halls to be used commercially as intended and not allocated for free government use
Professional security services	Engagement of security companies as per guidelines; CCTV cameras; perimeter walls, particularly at Mango Garden Hall
Strategic promotional campaigns	Use of municipal communications unit for radio, TV, social media (WhatsApp, Facebook, TikTok, Instagram) to increase public awareness and booking volumes

Source: Field Data (2025).

These recommendations are convergent across all four key informants, lending validity to their evidence base. The recommendations address challenges at both the internal management dimension (Fayol's authority, order, and initiative principles) and the external political-institutional dimension (Keynes's (1936) emphasis on regulatory frameworks and institutional arrangements as enablers of revenue generation). The specific recommendations for digital booking systems and strategic promotional campaigns address the competition from private entertainment businesses (72.5% reported in Table 4), while the recommendations for strengthened lease contracts and professional security services address the governance and enforcement challenges identified in the study.

The potential revenue recovery impact of these interventions is estimated at 25-35% based on benchmarks from previous research on Tanzanian LGA revenue enhancement (Manara *et al.,* 2020; National Audit Office of Tanzania, 2023). For the Morogoro portfolio, a 30% recovery would represent approximately TZS 54 million in additional annual revenue, significantly improving the financial contribution of entertainment projects to the council's own-source revenue portfolio. This estimate is conservative, as it does not account for the potential growth in revenue that could result from improved service quality, customer satisfaction, and word-of-mouth promotion.

5.0 Conclusions and Recommendations

This study examined the institutional, political, and operational determinants of entertainment project underperformance in Morogoro Municipality, Tanzania, through an integrated theoretical framework combining Administrative Management Theory and Political Economy Theory. The findings reveal that implementation challenges are systemic and interconnected, emerging from the interaction between internal management deficiencies and external political-institutional constraints. Infrastructure and accessibility deficits, inadequate operational funding and procurement constraints, absence of digital booking and payment systems, weak contract enforcement and lease management, political interference, and inadequate promotion collectively undermine revenue generation. Administrative Management Theory illuminates how violations of Fayol's principles, particularly inadequate delegated authority, weak control mechanisms, and insufficient resource allocation, manifest as operational failures constraining revenue. Political Economy Theory reveals how regulatory frameworks designed for conventional procurement create systematic misalignment with entertainment projects' real-time operational demands, while political dynamics compromise enforcement capacity. The integration proves essential because internal deficiencies become amplified when political interference compromises enforcement or procurement regulations prevent timely facility repairs. Empirically, this study provides the first systematic documentation of entertainment infrastructure revenue leakage in Tanzanian LGAs, offering a replicable diagnostic framework for Sub-Saharan African LGAs facing comparable challenges.

Priority interventions include urgent infrastructure rehabilitation at Msamvu Bus Stand Hall, deployment of on-site POS terminals and digital booking platforms, decentralisation of emergency operational funds to hall managers, strengthening lease contracts with enforceable payment schedules, institutional safeguards against political interference, and structured promotional strategies through the municipal communications unit. Policy implications extend beyond Morogoro to the broader Sub-Saharan African context where local governments confront analogous revenue mobilization and infrastructure maintenance challenges. Entertainment projects require management combining public sector accountability with private sector responsiveness, commercial procurement flexibility, professional marketing capacity, and insulation from political interference. For Tanzanian LGAs, findings support the National Audit Office's recommendations for strengthened performance management controls while adding that entertainment projects require sector-specific reforms addressing their consumer-oriented characteristics. Implementation is expected to substantially improve revenue contribution, with potential 25-35% recovery impact, providing a replicable model for other Tanzanian and Sub-Saharan African LGAs facing similar challenges.

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.

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