
The proficiency of fund control strategy in Tanzania: a case of Arusha City Council

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Abstract

The study evaluates the proficiency of fund control approach in Tanzanian city council authority. A sample of 53 respondents who were randomly selected from Arusha City Council was used. The methods used in data collection are interviews, questionnaire, documentary review and focus group discussion. The statistical package for social science (SPSS) was used for data management and analysis. The findings showed that there are a good number of funds controlling strategies applied in the City Council. Preparing some handouts that inform and educate the people on how to pay their taxes, on time budget, action plan; proper monitoring and supervision, capacity building for staff, the use of EPCOR system and internal audit unit, thorough audit (both internal and external) and use of control ledgers and vote books were among the few fund collecting strategies. However, there are number of challenges that hindered the effectiveness of the fund controlling strategies. These challenges include insufficient budget, few staff, politics, poor education to many tax payers, insufficient data, lack of facilities, lack of enough sources of revenues, uncommitted revenue collectors, late release of funds, own sources, and poor monitoring of collection centers/routes.. The measures taken to overcome the challenges include establishing audit committee, constructing optic fiber network, disciplining staff who violate by-laws, and strengthening the pre-audit unit by enacting proper regulations in all transactions., Besides, the management conducts several meetings on issues related to revenues and how to overcome the challenges through capacity building to the appropriate staff to ensure internal control.. The research recommends that the government ought to cogitate establishing the strong audit committee which would be able to monitor the trends of financial practices in institutions. Despite, the number of the strategies used by City Council and despite the measures that have been put in place he suggests that more collaborative efforts should be done, one including prioritization on the development and sustainability of the financial sector.

Key words: Proficiency, fund, fund control, strategy, city council, Tanzania

1. Introduction

Worldwide, there are so many City Council authorities. However, they can be dissimilar in some of their characteristics, configurations, levels of maneuver, challenges and the power boundaries (Al-Haj & Rosenfeld, 2020; Blank, 2017; Rhodes, 2018). Further, there are

additional governmental units with attributes of City Councils but do not belong to City Council authorities. These jumbled components or entities commonly offer a distinctive administrative service for a particular geographic zone (Al-Haj & Rosenfeld, 2020; Campbell & Masser, 2020; Rhodes, 2018).

The system of City Councils in the United Kingdom has been the model for most of the country's former colonies including the United States. This system of City Councils in United Kingdom is the most representative of the foremost brands. Fundamentally rehabilitated in 19th epoch and extensively modernized in the 1970s, the system stresses City Council autonomy through voted councils on the county and sub-county levels. The system was distinct by less central government intervention and larger City Council budgetary authority than it is in other systems. Nonetheless, in 1986, six major county governments were nullified by the parliament and the powers of others were reduced. An exceptional feature of the British system is its use of a widespread committee system, instead of a robust decision-making, for controlling the administration of public services (Gavazza, Nardotto, & Valletti, 2019; Rhodes, 2018; Tomkinson, 2017).

In Asia, India in particular, municipal acts stipulate functions, tasks, powers and accountabilities to be fulfilled by the municipal administration. The municipal functions are divided into two groups, compulsory or unrestricted and discretionary ones... The compulsory functions include supply of unpolluted and healthy water; establishment and conservation of communal streets; illumination and watering of municipal streets; cleaning of communal streets, places and sewers; regulation of offensive practices and illegal trades; preservation or support of communal hospitals; establishing and repairing primary schools and bridges; registering births and deaths; eliminating impediments in public streets; naming streets and numbering houses (Dutta & Fischer, 2021; Mehta, 2022; Nasution, 2017).

The discretionary functions include, mapping and safeguarding areas; demolition of perilous buildings; erection and conservation of communal parks, gardens, libraries, academies, rest houses, leper households, orphanages, salvage homes for women and public edifices; planting and conservation of pavement; housing for low income groups; conducting surveys; establishing public receptions, expositions, entertainment facilities, lavatories and promotion of benefits for municipal employees. However, certain functions of the urban bodies overlap with the work of state agencies and central government. (Chikwema & Wotela, 2019; Dai, Wang, & Wu, 2022; Nordh & Evensen, 2018).

City Council bodies usually have sufficient supremacies, ability and accountability to accomplish the roles delegated to them by the Act. However, the Act does not offer them any authorities and as a result it leaves them to municipal government choice. Thus, the decentralization of controls of some accountabilities is left to the public government of that particular area. Thus, the Act does deal with devolution of powers and accountabilities. Consequently, the Act leaves it open to the states to handover powers and responsibilities in terms of adequate competence and money availability (Lalfakzuala, 2021; Merz, 2021;). By summarizing, the 1992 Act was a footstep on the way to streamlining City Council even though such undertaking was based on the grounds of the prior years or times. At this time, concerning this phenomenon of transmission of powers and accountability there remains the emptiness that

can be completed by establishing city constituencies that may clasp both essential cities and the geopolitical cooperative bodies that may possibly be a maiden instrument from which more utilitarian bodies may perhaps appear. The vivid example of these alternatives systems is practically applied in Asia, India in particular (Ahluwalia, 2019; Praharaj, Han, & Hawken, 2018; Ren, 2018).

Moreover, in Sub-Saharan Africa, the City Council income structures at this time are fundamentally implemented from postmodern advanced countries, mostly from former colonial or regal authorities. In Francophone Africa, for instance, City Council fiscal policies in urban megalopolises keep an eye on the French administrative practice and some of those countries observe the English practice. City Council institutions in African nations frequently seem to be distributed extensions of the central government. Mobilization of own City Council revenues is a condition for the development of reorganized City Council powers (Hommann & Lall, 2019; Masaki, 2018; Saghir & Santoro, 2018).

The United Republic of Tanzania, re-established the City Council regime power in 1982 using Acts No.7 and 8 which brought into effect once more urban and rustic City Council administration powers in that order. In the early 1990's the Government boarded on Public Service Reform Programme (PSRP). Followed by Political improvements in 1992 when Tanzania brought into effect a multi-party democracy which brought about optimism for a better participation of populations. However, the foreseen enhanced enactment in fund utilized in the City Council authority as improvement initiatives was not attained as expected (Anosisye, 2017; Msenga, 2020; Ngoyo, Lubuva, & Alexander, 2016).

This reform programme was framed and applied in order to address make corrections of the problems related to fund collection and administration at powers. The government aimed at consolidating and transforming the system operatively or as a gadget for socioeconomic improvement at City Council levels through improved fund control policies. The addressing strategy of this programme of the government was through "A City Council Reform Policy (LGRP) Paper" of 1998. This programme paper was heralded by the Reform Agenda (1996 - 2000). The chief objective for durable term of LGRP was to participate to the Government's determinations of plummeting the percentage of citizens living in vulnerability. Its determination was to increase fund control plans used in the City Council authority, quality, admission and reasonable distribution of community services, predominantly to the vulnerable individuals. Thus, the services were delivered through this rehabilitated and free City Council authorities (Ibrahim, 2019; Msenga, 2020; Ngoyo et al.). Likewise, this strategy tangled taking away City Council employees from ministerial relegation, and reshuffled City Council management. Thus, from side to side of this reshuffle, city council s were obliged to recruit new staff who are prepared in a way decided by their respective committees in order to improve fund control tactics used in the City Council powers (Anosisye, 2017; Kulaba, 2019; Msenga, 2020)..

City Council has wide and complex functions to carry out public activities. The exercise of these powers involves expenditure of public fund. Virtually, all the services provided by either City Council or central government cost money. Several reasons were identified for poor fund control strategies (Ibrahim, 2019; Msenga, 2020; Ngoyo et al. 2016). Such reasons include,

non-existence of financial independence which means City Councils have no complete independence for the localities. They were part of a whole and not separate sovereign states. Deficiency of arm's length affiliation between tax gatherers and taxpayers acquaints with economics of warmth into community tax assortment. In several communities, before the abolishment of progress tariff in June 2003, local representatives regularly struggled to rally societies to pay duties due to the disapproval of tax policy (Kindole, 2020; Stren, 2019; Komba & K Matekele, 2020).

Inhabitant government tax accumulation was the responsibility of the council, and was completely disconnected from the central control. This structure in city council councils was arranged around three levels, precisely the council command midpoint, the wards and the village levels. In urban councils, collection was controlled by the two upper levels. At the council head office, the accountability for tax assortment letups with the council properties, organized by the Bursar. At the ward levels, the responsibility rests with the office of the ward executive officer (WEO). Likewise, the WEO switches developing questions and law and order occupations at this side by side. For this tenacity, the City Council reserves were at their disposal. In areas with bigger income, there was also a ward revenue collector (WRC) to assist the WEO; and at the village level, the accountability rests with the bureau of the village executive officer (VEO) (Kindole, 2020; Stren, 2019; V Komba & K Matekele, 2020).

Moreover, the VEO was accountable for overseeing village growing deeds and keeping law and order. Additionally, the VEOs frequently work as office assistants of the community council. Practically, the practice of tax collection differs between councils. In some councils, the village level was disqualified from tax collection and was replaced by the ward level and this was somewhat due to motivation hitches linked with tax collection at the village level that ascends from the VEOs operations within their areas of residence (Boniphace et al., 2021; Jacob & Brockington, 2020; Mdee & Mushi, 2021).

In some occasions, councils applied new procedures to upsurge incomes from current sources by outsourcing some of the income collection to private collectors to upsurge incomes from present causes. In one immunity, civil servants had their head tax withdrawn from their incomes before June 2003. And for the others, development charge was funded during office hours at any of the income collection centers mentioned herein. The statutory intentional era was from January 1 up to September 30. Consequently, all tax payments made after the time limit were subjected to a penalty corresponding to 50 per cent of the tax ratio. Then, from October 1 to December 31, development levy payment campaigns were organized and conducted by the ward office using state organs, such as the City Council militia and law lords to guarantee amenability. This has been addressed by the government in a City Council Reform Policy Paper of 1998 (de-Lima-Santos, Mesquita, de Melo Peixoto, & Camargo, 2022; Hennisz, Koller, & Nuttall, 2019; Otekunrin, Matowanyika, & Tafadzwa, 2021).

Tax non-payers were visited in their households and individuals were often obliged to display tax receipts at roadblocks until such a practice of enforcing tax collection was forbidden by the central government in 2002. Operated barriers were also utilized to control buyers of particular yields like cashew nuts in the Coastal area (Hufnagel, 2017; Karafo, 2018; Oz-Yalaman, 2019).The purchasers had to produce receipts before they were permitted to transport the

purchase outside the City Council. Similarly, checkpoints were employed to control persons for development charge and bicycle tax (Fjeldstad, 2003). Correspondingly, they used to collect market fees, inferring that the fees had to be paid before the goods entered the market domicile. Market fees and crop cases are amassed at the vending points and bazaars. Conversely, big buyers of sellable goods were hoped to pay straight to the council treasury (Al-Samarrai, Gangwar, & Gala, 2020; Gale, 2020; Rauter, 2019). This observation signifies insufficient government capitals. In a bid to overcome such a challenge, the government was establishing altered fund control policies to ensure that the sum gained from local cradles and outsource was correctly utilized. Thus, the policies consist of budget, episodic monetary reporting and cost mechanism policies. Therefore, through the above operational system, the government selected a United States software provider, Soft-Tech Consultants and EPCOR Software Corporation, to launch a unified financial management system (IFMS) in government sections so as to control over disbursement of management funds (Gale, 2020; Martinez, 2019; Mpaata, Lubogoyi, & Okiria, 2017). Despite the above approaches for copious years, nonetheless misappropriation of public funds was a normal problem in City Councils and other communal organizations. Hence, due to this circumstance the researcher was inspired to commence this exploration to comprehend whether these stratagems were either functioning or inoperative (Amah & Nwaiwu, 2018; Eagon, 2017; Mpaata et al., 2017).

The fund that has been obtained from the government come from different sources for different purposes. Nonetheless, in the developing countries, funds to develop each area was a huge problem. The government funds were obtained from both internal sources such as taxes and from external sources such as aids and loans (Arens, 1997; Martinez, 2019; McNabb, Opper, & Chachu, 2021). The kind of money sent to developing countries include a specific target and has its own budget. Contrariwise, if there is no good control of these funds precisely from the City Council, it then results in the ill use or misallocation and hence ends with deprived achievement of government objectives. Control of funds in City Council authority has been a problem due to misuse and misallocation of funds. The main sources of funds for City Council authority were money received from the central government, collections from taxes, fees, and licenses. The money obtained was then used for the development activities and endowment of social services. Some of these funds were not used as intended due to misuse and misallocation of cash. This has led to incompleteness of some projects since the fund given for a specific project was not all utilized for those goals or objectives (Ghimire, 2019; McNabb et al., 2021; Sausi, Kitali, & Mtebe, 2021).

The researcher was motivated to undertake a study on how funds were controlled in City Council authorities. Thus, this exploration evaluates applications of the fund control strategies and classifies the measures taken in improving funds control strategies. The study is fundamental since it helps the finance department to generate attentiveness about the operative application of fund and to ease the proper distribution of funds through operative control. As well as to besides, the study provides guidelines and recommendations on the best ways to control the government fund by lessening chances of wastes wasting it and encouraging the donors to give more fund for city council development and improvement.

This investigation contributes to the finance practitioners to find insinuations on stratagems used in collection of funds through understanding the bases of glitches and their results in individuals as well as the municipality at large. The analysis also benefits research and academic community particularly those involved in finance management concerns as they get the orientations from this work for classifying areas and exploration activities. Moreover, this research generates reimbursements on the government and community business economy with respect to future prospects in terms of best funds collection models and theories that city council s as well as business organization can employ. The government and business economy as well can achieve constructive visions about the best plans in funds collection and other adjustments that were of appropriate creeds.

2. Literature review

Definition of key terms

City council authority

City council is defined as executive authorities above areas that are lesser than a nation or government. This tool simply acts inside powers deputized to it by law of the upper level of government. A government can be defined as an organization with a control to make and impose laws for a definite territory. There are several definitions on what accurately creates a government. In its largest sense, "govern" means the power to administrate, whether over an area of land, asset, group of people or transaction. A city council is a political administration of the smallest subdivisions of a country's territory and population (Gray, 2017; Manoharan & Ingrams, 2018).

The concept of control, fund and preventive control

Control is making something happen the way it is planned to happen. It is the process whereby directors go from end to end to control. Internal control entails the policies and processes upheld by organization to help in attaining its goals of safeguarding the behavior of the individuals' commerce. The accountability for guaranteeing ample core control is part of management's obligation for the ongoing deeds of the entity" (Bartels, van den Boogaard, Ducheine, Pouw, & Voetelink, 2020; Certo, 2000; Pearce, 2018). While, fund can be defined as a totality of money or other capitals set aside for a particular goal such as a pension fund. It is an available money, standing by cash. Funds control makes sure that fund is protected. This is done through retaining diverse control approaches (Kim & Kim, 2020; Klapatyy, 2018).

The preventive control is usually most operative than private eye control. When used in a system, this type of control anticipates faults and, in this manner, avoids the cost of improvement and includes for instance, trust worthy and knowledgeable individuals, exclusion of duties to avoid deliberate wrong doing. It further entails appropriate authorization to avoid inadequate habit of group resources. It also includes satisfactory documentation and record as well as apposite record keeping processes to control incorrect transaction. It also implies physical control over properties to preclude their detective controls which are normally costlier than preventive control, but too essential (Alzaareer et al., 2020; Leontieva et al., 2019).

Detective control and corrective control

Detective controls are usually expensive than preventive controls and are very fundamentally indispensable. Their task is to weigh the efficiency of the preventive control. Since some errors cannot be efficiently controlled from end to end, a system of prevention must be used to detect such errors when they happen. This type of control consists of review and judgment of such records of enactment and independence checks of enactment. Further, they comprise such control maneuvers as bank understanding, validation of bank stabilities, cash account, physical account of inventories and investigation of numerous endorsement with dealers of account payable, computerized techniques such as transaction limits, passwords, and edit and system of review such as internal auditing (Alzaareer et al., 2020; Leontieva et al., 2019). But, the issue of corrective takes place when wrong consequence befalls and discovered. Worldwide, the investigative control is valueless if the known shortage remains uncorrected or can be acceptable to reemerge. Thus, management needs to improve structure that retains the sport on an unwanted circumstance till it is adjusted and where apposite out to set up formula to avert relapse. Eventually, documentation and reporting keep problems under management investigation awaiting for elucidation or amendments (Fard, Easley, Amariuca, Shadmand, & Abu-Rub, 2019; Karangelos & Wehenkel, 2019; Yang & Kwak, 2022).

Characteristics of an efficient control system and sources of fund in public sectors

The control system needs to replicate and help the governments build overall priorities so that the undertakings of planned importance where deviation leads to supreme damage receive the immediate corrective deed and petty undertakings get subordinate priority for control goals. Likewise, the decisive intention of the control practice is to achieve organizational goals. Controls ought to deliver worthwhile and comprehensible information and misunderstood controls will never be used accurately. Controls must report abnormalities hurriedly in order to reduce the effects of deviances. Likewise, controls must be designed so that the right individuals can observe the undertakings of their own grounds (Gallert, Choi, Lee, Jing, & Son, 2017; Gvozdev, Guzairov, Blinova, & Davlieva, 2017; Takasu & Deng, 2021). Whilst, a reliable source of funds for the public sector is money made accessible by public sectors that is, by the government. In undertaking this role, the government is acting as a monetary in-between. The governments through tax system can take funds from domestic sector that saves the most and channel it into accepted business deal, or otherwise they can borrow in the capital and money markets and make these the usual private market instrument for the distribution of savings (Cecere, Corrocher, & Mancusi, 2020; Cumming et al., 2017; Gerrard, Savage, & O'Connor, 2017).

Financial sources of city council authorities

Rates and borrowing

Rating is a process by which land is taxed and the valuation for rating Act 3 authorizes the City Council authorities to value land for the determinations of daunting charges. City Council authorities have power to license some activities and business within their area (Bickelhaupt & Houk, 2017; Sausi et al., 2021; Ulfa, 2018). Therefore, they introduce some costs for issuance of such authorization. Likewise, they might execute fee charges for services of competence delivered or services they supply such as water, sewage, market services and parking fees.

Concerning City Council authorities, these have statutory borrowing power through a majority support by its members present in the meeting (Sausi et al., 2021; Sbragia, 2019). A City Council authority can increase money through loans for the resolution of its purposes. However, this is subject to the minister's consent. Grants from central government are significant to meet the cost of inaugurating new amenities. In case of pitiable City Council authorities, grants support them to offer the same services. It supports them to offer and uphold improved services. Likewise, Grants scheme offers an appropriate means for central government to City Council authorities (Sari, Garvera, & Sihabudin, 2019).

The fund control strategies

Budget and budgetary control and cost of control

The quantitative look of a plan and its synchronization and enactment is defined as a budget (Ehalaiye, Botica-Redmayne, & Laswad, 2017; Mwanakatwe, Wang, & Su, 2019). It is a controlling tool employed for squatter tenure forecasting and control. Conventionally, budgets are used as strategies to minimize spending. Nevertheless, the valuable and positive understanding is to treat the budgeting procedure as a means for procuring the most operative and lucrative use of the economy's capitals via scheduling and control (Nasution, 2017). Therefore, a budget is a utensil of scheduling the procedure of budgetary control. It acts like a planning and control device. Whereas, cost of control can be defined as a resource foregone to accomplish particular goals (Charles 1999:26). This is tested from the endorsement number four specified by Tanzania Audit report. Accordingly, a cost control ought to be implemented to recover the general enactment. This infers to an orderly course whereby supervision practices and talents steered by secretarial functions are focused to activate a responsibility at the least cost reliable with reimbursements derived (Ackerman et al., 2019; Diefenbach, Wald, & Gleich, 2018).

Empirical literature review

Although recent studies show that some data regarding city council funds are recorded on regular basis by finance and accounting departments, there is no comprehensive database of City Council Fiscal data. (Saez & Zucman, 2020). Also, there is no systematic analysis performed on the data that monitors the overall government system and operations. In response to the need for city council financial statistics, a team under the name Coordinating Block Grant Implementation Team (CBGT) was formed to review the statistical method employed in a LGAs under the city council reform program in November 2004. The team comes up with City Council Fiscal Review 2004 report which provided an accurate and comprehensive overview of financial status of LGAs. , Briefly, the report provided an insight of the importance of fund control in LGAs (Kipilimba, 2018; Sari, Garvera and Sihabudin, 2019).

Further studies conducted in the past indicate the role of Internal Audit in the control of fund. (Sari, Garvera and Sihabudin, 2019) provide empirical support for financial control effectiveness in LGAs .In their sample of 50 council councils in the United Kingdom, seventy percent of the respondents acknowledged the importance of fund control or audit mechanism in monitoring the effectiveness of the performance of LGAs. In another study, a REPOA report in 2006 on measuring performance of service delivery to six city council authorities showed

that 84.2% of the respondents observed that embossment of public resources existed in city council authorities. The report cited poor adoption of fund control strategies as a main reason for embossment and the resulting poor service delivery.

It has equally been argued that the challenges that Tanzania has been facing since independence are to set up an opposite political administrative framework for membership and national development of inhabitants and an appropriate financial management scheme in all LGAs (Carlsberg et al. (1985). It is an order to guarantee charming control and hereafter proficient social provision endowment among its individuals. The fact regulates the ineptitude of fund control plans in City Council Authority since independence. In many budget speeches, the government acknowledges under performance of LGAs. For this reason, the government has pledging pledged to further support LGAs so that they can improve performance. The government speech of 2006/2007 showed some examples of the underperformance of city council s. The government prepared a five year plan which started from 2005-2010 to empower City Council by creating capacity in terms of improving the fund control system, among other performance improvement strategies. Further, there is an ongoing reform programme (LGRP) in order to strengthen management of the fund and accountability in LGAs (Mushi and Melyoki 2006). In spite of this, the City Council enactment becomes worse to the degree that the public asks the basis of having this instrument in the first place (Mmuya, 2002). This indicates the ineptitude of fund regulator approaches in LGAs.

Moreover, the study conducted in Australia showed ineffectiveness of fund control system as more than 80% of the council investigated indicated poor performance in delivering social services (McCahey1986). The author such as REPOA (2006) acknowledges the poor performance of control of fund received from central government. The author further cites instances of using funds without relying on the budget and financial regulation and lack of accountability among leaders as all resulting from poor adoption of fund control strategies. Performance reports in some councils show that, currently, the role of leaders in enhancing financial transparency is very low in practice (Mushi and Melyoki, 2006). Fjelstad et al (2004) say that bad practice on the part of the council's leaders to utilize fund irresponsibly underscores the dominance of the financial control in many LGAs.

3. Materials and methods

In this study, research design was considered as a strategy of accomplishment for amassing data, establishing and studying it with the aim of relating the importance of research (Dannels, 2018; Kothari, 2017; Sileyew, 2019). A descriptive design was adopted in the study for the reason that it brands adequate facility for precise silhouette of persons, proceedings, or circumstances (Robson, DeLuccia, Baker, Bodt, & Trabulsi, 2020; Saunders et al, 2004).

The analysis uses the case study design that was a process of reviewing or amassing facts inside the group. The design is employed in order that the study may be supple in using unlike tools of data assortment. This strategy was convenient since the exploration was grounded on a precise area for in-depth study of the problem. This research used a mixed methods approach that are the quantitative and qualitative techniques in data assortment and investigation (Madey, 2021; Sileyew, 2019). This makes use of the compatibility of the quantitative and qualitative

methods, rather than differentiating them, for complementary and triangulation purposes (Bamberger, 2000). Consequently, the science-based vigor of quantitative approaches (Chung, 2000) was complemented with the science-based quality of things (Bamberger & Farrow, 2021; Gupta & Gupta, 2022; Rahi, 2017).

At the planning platform, it was very significant for an investigator to unmistakably postulate the area of the research and explain the zone to be investigated (Cohen et al, 2000). The enquiry was carried out in Arusha City council in Manyara region. The reasons for conducting this study in Arusha was because it represents and gives a particular picture about peripheral City council far from the Arusha City which is in the center of the country. The rationale of doing so is that there was at least an existence of private and public organizations if not many. Due to this case, there was unbending and innumerable defies in collecting and managing collected funds. Arusha City council was chosen purposively depending on the suggestions of poverty and defies in funds resistor henceforth it was the argument of curiosity of the scholar to measure fund regulation policies used in the City Council power though people was a cluster of persons who had one or more mutual behaviors that were of curiosity to the investigator. This was a bigger assembly of folks from which the model was occupied (Best et al (1998). The people for this investigation included LGA workers and administrative staff in Arusha City council.

The definition of sample in this study was a fragment of inhabitants in which the researcher was attracted in achievement obtaining evidence for verifying assumptions (Babbie 1992). However, choosing the model size, the researcher was instructed to position into deliberation three significant characteristics, the convenience of people, procedures of selection and financial resources obtainable for enabling the precise conduct of research (Charles, 1995). Thus, the model of the research was to establish a total number of 53 workers from four units of Arusha city council specifically, workers from the department of finance, trade, salary, scheduling and internal audit. The model size was anticipated since it would be a factual illustrative of the determinate inhabitants of Arusha City Council employees and as well suitable for the investigator to work on it within a short time of period and limited capitals. The anticipated taster arrangement and definite data gathered from every subdivision were specified in figure 1. The predictable model dimension was 53 workers from Arusha City Council of Tanzania hence there was an existence of numerous private and public organizations. That being the case there was rigid and numerous challenges in collecting and give out of collected funds. Likewise, the assortment of Arusha City Council was chosen purposively based on the indications of hardship and challenges in funds control, henceforth it was the idea of attention of the researcher to evaluate fund control strategies employed in the area of this analysis.

Preceding studies demonstrated that an informant had an alike gamble of being chosen (Cohen et al (2000). Simple random sampling was used in choosing the respondents from dissimilar branches and components. So, the gradient of workers from all subdivision was considered and arrangement of numbers from a chance numbers table was employed to choose the respondents.

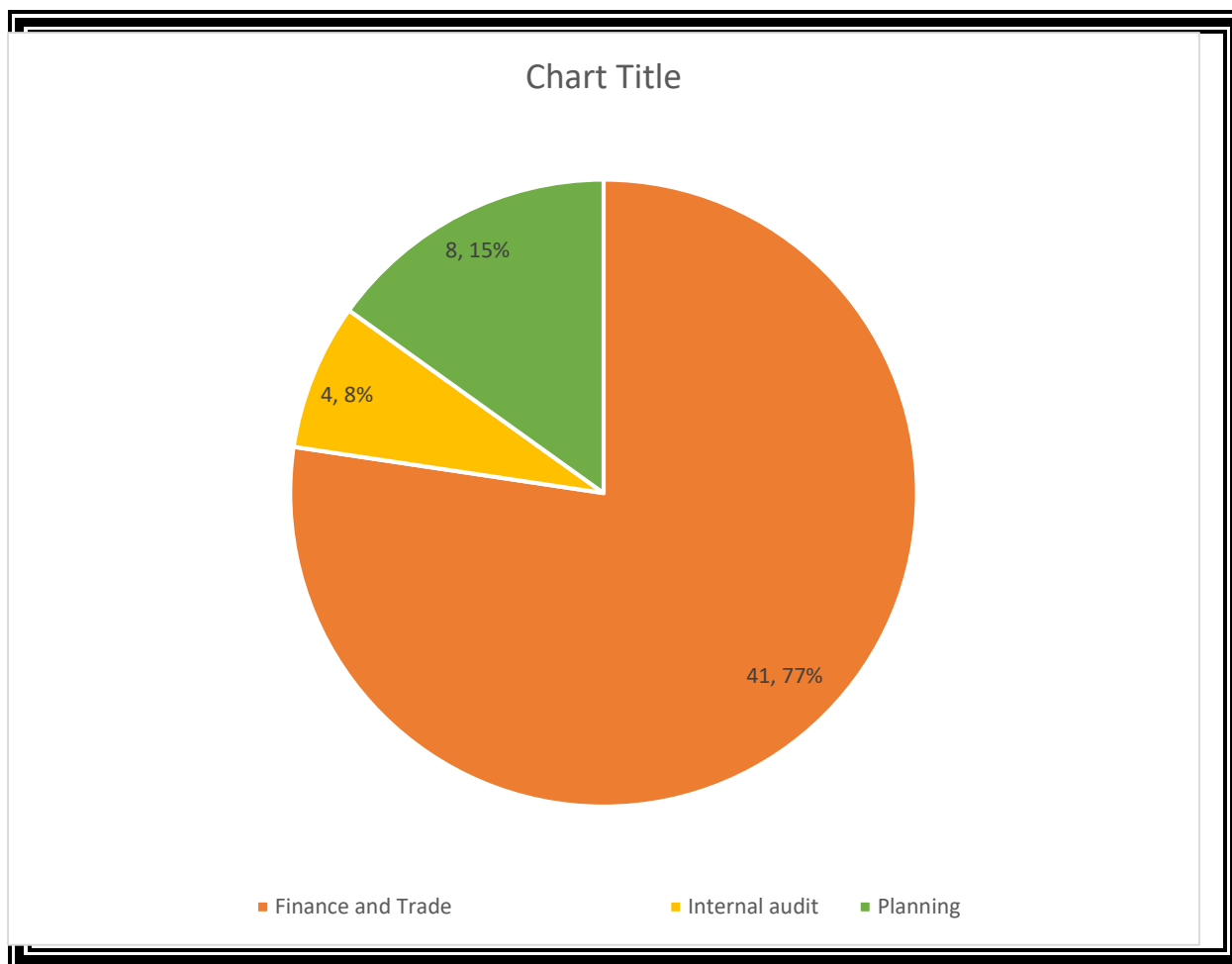


Figure 1: Summary of the sample composition for the study respondents (n=53)

In this sampling procedure, the respondents for the sample were selected deliberately by the researcher depending on the data he intended to collect from them (Cohen et al. 2000). Purposive sampling was used in selecting the departments. This aims at helping the researcher to select departments that were convenient to the conduct of the study in terms of time in order to make the study easier. Thus, the list of all departments was provided and the researcher chose the ones which were convenient for the study. According to Denscombe (1998), using more than one specific method enables the researcher to cross-validate information and data collected from a variety of sources. Due to the nature of this study, the researcher used the triangulation approach that implied multiple data gathering sources. Thus, a combination of documentary review, interviews, questionnaires and observation was used.

Documentary review involves the study of existing documents about the area of the study. The documents were valued in providing more insights into the programme being studied by cross validating and augmenting evidence obtained from other sources (Yin, 1994). The documents that were reviewed in this study include annual performance report, strategic plan, human resources report, schemes of services and human resource policies in KDC and City Council report. Interview refers to data collection technique that involves oral questioning of respondents either individually or in groups. This method was used especially to ordinary

employees who might not easily understand some of the terms and hence need some elaboration.

Questionnaire is a research instrument that gathers data over a large sample. The rationale of using questionnaire in this study was not farfetched. In fact, the working nature of some of municipality staffs might not allow them to strike an appointment for interview. In addition, the questionnaire method was preferred for the purpose of maintaining confidentiality and reduce interviews bias. While, observation was a data collection technique that involves systematically selecting, watching and documenting behavior and characteristics of living beings, objectives or phenomena. In this study, observation was used for observing the physical working environment as well as the way employees were responding to the customers.

The investigator employed both primary and secondary data. To obtain primary data, interview was conducted to the respondents. This signifies that there were programmed interrogations and deliberate way of records. Questionnaire method was used due to the type of labor of some of the workers which could not give them time for dialogue. Secondary data were gathered from Arusha City Council reports, silhouette, and journals and diverse publications that would give evidence to support this research. According to Kothari (2004), data analysis is a methodical procedure that involves working with data, establishing them and separating them into slight controllable parts. Hence, data examination is a universal way that includes a sum of adjacent connected process which are achieved through a brief analysis. The amassed data were presented in such a way that they answer investigation interrogations or the calculation of persuaded controllers or dealings along with conformation of connection that happen among the individuals.

Data examination can be branded into qualitative investigation and quantitative data enquiry methods. This exploration used both qualitative and quantitative analysis techniques. Qualitative data were analysed through the application of pattern matching, strong explanation building and comparison between data and information as recommended by Yin (1994) as well as Miles and Huberman (1994). On the other side, quantitative data were analyzed using application of figure, frequencies and percentages. In employing qualitative analysis technique as mentioned above, excel spread sheet and statistical package for social science (SPSS) were used.

Reliability measure can be defined as reliability with which recurrent procedures yield similar results over time (Walsh, 1990). Then, consistency of the research was bettered by using triangulation process in evidence gathering as recommended by Kirk and Miller (1986). The methods used were questionnaire, documentation and conversations. This empower the investigator to depict how many quantities were employed to gather data and they were concurrently factual. And validity can be defined as the degree to which the idea was essentially being dignified by a specific gauge or catalogue (Sir Kin, 1995). Moreover, validity was a facet which was concerned with whether the findings were really about what they appear (Saunders, 2007). This was a degree of measuring test procedures that were hypothetical. For the determination of guaranteeing rationality of data gathering tool in this research, pilot investigation to 10 respondents was steered one from every department in DCM. Then, the

respondents' suggestions and opinions were used to modify the questionnaire prior to the actual data gathering process.

4. Findings and discussion

Employees departments

The researcher perceived it right to conduct a study on departments involved in the study. This would show the involvement of all key representative characteristics. The study displays, that 41(77%) of the employees were from Finance and Trade departments, 8(15%) from planning department and 4(8%) from Auditing department. However, majority of the employees were from finance department. This was due to the nature of the study which wanted the proficiency of control policy in City Council power. The involvement of one particular department is, in fact, influenced by the nature of the topic under study (Adebayo, 2005).

Challenges faced by Arusha LGA in applying the fund control strategies

Insufficient budget

One among the challenges identified in the Arusha City council is the issue of insufficient budget. Insufficient budget seems to be one of the serious problems which hinders the smooth fund collection. This is evidenced by 24(45%) respondents who argued that Arusha City Council is lacking enough budget. The budget set is in small amount which does not allow them to implement the strategy in place. The data above shows that, the City Council has all the necessary plans set for tax collection and controlling of funds. Also, it shows that, the City Council still does not collect enough tax from the citizens to implement its own plans. Above all, it is evident that the City Council is losing much money simply because the money is out of their scope. The study of Cole (2001) is related to our study. According to him, most of the developing countries would not have to be dependent to first world countries. Their dependence is situational and predetermined. The weakness shown in a failure of collecting tax from its citizens determines its economic status quo.

Few staff and politics

Basing on this analysis, 16 (30%) of the workers contended that, few staffs within the City Council was another problem hindering the implementation of fund collection strategy. The findings above signify that, the City Council does not recruit qualified staff to solve its problems. Few staff would be a mockery to hear in a country like Tanzania where majority of university graduates are looking for jobs. How comes the City Council lacks staff? The answer to this question could be the kind of staff needed for auditing and financial services are few. It may also imply that, the country has a gap of professionals in some areas of professionalism, as such the number of students who graduate should not be considered as overwhelming. George (2000) is of the view that the number of employees in an organization is not a guarantee that all departments work properly or are supposed to function at their fullest capacity. Outsourcing and training should be considered whenever the need arises.

Whereas, on the side of the politics, 10(19%) of all employees tangled in the study argued that, alongside insufficient budget and lack of qualified personnel, politics is also a challenge. As

revealed thereafter, politics has some influence on the conduct of the government and its organs. However, it is even more manipulative because the City Council is not in its full autonomy and mandate of its actions and jurisdictions. As an outcome, the Arusha City Council as it is in other areas in the country is similarly influenced by the politics of the country. The distribution of the national cake depends entirely on the power of the politicians. A study by Hicks (2001) and Chand an (1997) all together show that City Council decisions are very susceptible and provisioned to change especially whenever politics interferes. According to Hick (2001), in Africa, fund collection and its usage, is sometimes decided by the members of parliament (MP's) and ministers instead of helping the growth of one particular region.

Problems related to fund collection strategies council

The study findings display that there are many problems associated with the fund controlling strategies. 9(17%) of all respondents said that insufficient data has been a problem hindering the collection of funds and 7(13%) of them said that lack of facilities was a serious problem. On the other hand, 10(19%) of the respondents said poor monitoring of collection centers. 11 (21%) of employees argued that lack of enough sources of revenues, and uncommitted revenue collectors were the problems. 9(17%) of the employees identified the problem of education amongst tax collectors and customers (citizens) as a problem. Lastly 4 (8%) of the employees argued that, sometimes, the government delays to send the funds for the implementation of the strategies. The findings above imply that there are a number of the problems facing the implementation of fund collection strategies. Regardless of the different problems, all together amount to the same thing, delays and failures of the collection of funds.

Impact of the Fund Collection Strategy

This section indicates the relationship that exists between fund collecting strategies and effectiveness of the fund controlling strategies in City Council authority.

Budget Fulfillment

The findings show that 15 (28%) of all employees consider that effective fund control strategy has to some extent helped in budget fulfillment. This means that, before the implementation of the fund control strategies, the City Council s have been running their budget in deficit. Borrowing, grants and other donor supports were their means of fulfilling their end moth budget. This argument correlates with the findings by Adeyamo (2000) of South Africa who concluded that the effective funding strategy is likely going to improve the collection of tax from the people. The effective strategy also reveals the gap that has been left in collection of taxes among people since the auditor can see the variation between the old time collection and the current collection.

Ensure the fund reach the people, proper use of funds and upturn in incomes

15 (28%) of the employees tangled in the research argued that effective collection strategies ensure the fund reach the local people. This is very true because, within effective strategy, knowledge is communicated to customers on the why, how and where their money is being sent to. Therefore, accountability and check are increased. The study above signifies that, if effective fund collection strategies are not being put into place, there would still be low level

of development. Above all, the community would still continue being dependent. Arens (1997) is of the view that if fund collection is well managed and practiced, the communities would have realized the fruits of their contribution to their countries and deep inside will gain the spirit of contributing even more willingly. Whilst, concerning this concern, 11 (21%) of employees said that the effective fund collection strategy would ensure proper use of funds for intended purposes. These findings imply that the fund collected was and is somehow misallocated and misdirected. The projects which are supposed to be accomplished for a certain amount of money would be redirected to another channel. 4(8%) of employees support the above argument by saying that effective funding strategy is associated with effectiveness and goals are achieved. The results indicate that, if the taxes are collected massively, the people after being educated are willing to consider the second thought of not ignoring the tax payment. Therefore, the end result would be increase in the price of its goods. Concerning the increase in revenues, 9 (17%) of the employees argued that the fund collection strategy increases revenue and 7 (13%) of them said it would decrease the auditing quarries. When there is a scramble for a little cake, it is obvious that there would be a constant malpractice which at the end it is upon the auditors to deal with all the quarries. Linking the above findings to Karly (2004)'s study auditors would have been playing minimal roles in their auditing activities provided people wholeheartedly play their part.

Determinants of effective fund control strategy, use of financial regulations and procedures

Out of the 53 employees involved in the study, 25 (47%) of them said that one of the determinants of the effective fund control strategy includes the use of financial regulations and procedures. Whilst, concerning the use of financial regulations and procedures the findings imply that, in the presence of the good funding control strategy, the auditors, tax collectors all together work to achieve one goal. There was be no working on experience basis. All of the employees are guided under the agreed and acceptable rules and guidance. This would help achieve organizational goals at once, but above all it would ease the check and balance practices. Millichamp (1996) supports the above findings by agreeing that, in effective and agreeable fund control strategy, there is no room for much knows and jack of all trades.

Commitment

On this matter, 19 (36%) of employees involved in the study were of the opinion that commitment is a good indicator of the effective fund control strategy. City Council s should ensure that it comes up with a strategy that would ensure all people are committed in their respective areas of work. Likewise, 13 (25%) of the respondents said that the effective fund control strategy must make sure that there is job rotation. The purpose here is to remove monotony and room for working under usual experience. The findings signify that employees should not be working in the same areas for many years or very long. Working too long in the same department creates some sense of tyrant ship and lordship. But in an effective fund control strategy, employees are rotated, lest they get used to one area and start utilizing the entire environment related to corruptions.

Measures taken in improving funds control strategies

The findings depicted that there were measures taken in improving funds control strategies; each strategy has its own effectiveness. However, out of the 56 respondents involved in the study, 11 (21%) of them said that, audit committee is the most effective measure to ensure there is effective fund collection strategy. The findings imply that the committee would be responsible for all disciplinary measures. It is also responsible at holding into account misconducts. The committee is a watch dog among the auditors themselves and if well formulated, there would be no interest on one another whatsoever (Budget, 2004). Also, 9(17%) of employees argued that strengthening the pre audit unit by placing proper regulations in all transactions would help in improving fund collecting strategies. The study results simply imply that there must be some auditing taking place prior to the main auditing which is being done once in a while.

The pre auditing service has to be done by the pre audit unit (Millichamp, 1996) who is in favor of the argument above... This helps at identifying the prospective errors that would have affected the whole auditing process. It also helps in minimizing the number of questions and doubts and clear out the way for further auditing. Capacity building in any organization is very important since it provides new technicalities to employees to be able to keep rate with the changing technology and science. This is also similar to the City Council of Arusha as it was clearly seen that 7 (13%) of the employees were of the view that capacity building to the appropriate staff acts as a catalyst in improving fund collecting strategy.

Furthermore, 10 (19%) of the employees were of the view that one among the effective measures is that the management should conduct several meetings on the issue related to revenues and how to overcome the challenges. This means that the City Council authority lacks meetings which focus on the challenges facing them. Similarly, 6(11%) of the employees argued that disciplining the staff who violates by-laws would ensure there is effective fund collection strategy. The results show that employees are aware of the fact that, in any organization there are individual differences among employees. The differences in culture and working experience might amount to some interpersonal conflict. The conflict within organisation may, as well, amount to institutional performance failure. Presence of discipline committee plays a very important role in organisation although its role may be passive (Serrano, 2010).

5. Conclusion and recommendations

The findings showed that there are a good number of fund controlling strategies applied in the City Council along each other. Such strategies include, on time budget, action plan, monitoring and administration, capacity building for staff, epic or system and internal audit unit, thorough audit both internal and external and use of control ledgers and vote books were among the few fund collecting strategies. Nonetheless, the study found that there are quantity of defies that were leveled in contrast to the efficiency of the funds controlling strategy. Insufficient budget, few staff, politics, poor education, insufficient data, lack of facilities, lack of enough sources of revenues, uncommitted revenue collectors, late release of funds, own sources, poor monitoring of collection centers/routes were few among the many challenges identified. audit committee, constructing optic fiber network, disciplining the staff who violates by-laws, strengthening the pre audit unit by placing proper regulations in all transactions, the

management to conduct several meetings on the issues related to revenues and how to overcome the challenges, capacity building to the appropriate staff, and ensuring proper internal controls are some of the measures to mitigate the challenges. Conclusively, despite the strategies and measurements applied by City Councils, the fund collection plans are not always impressive. The study depicts that a more collective determination ought to be done, containing the progress and sustainability of sector.

Recommendations and area of further studies

The results of this exploration suggest the government should contemplate on founding the robust appraisal board which could be talented to give the leaning of the establishments and reinforce the pre audit entity by formulating appropriate rules in all businesses. The administration should derive numerous rallies on matter connected to incomes and in what way to overwhelm these defies, by using aptitude building to the proper staff. The findings delivered the tangible positions on the efficiency of the funds regulatory strategy. Inadequate budget, scarcity of staff, legislation, poor education, inadequate data, non-existence of facilities, deficiency of bases of incomes, unattached income collectors, late release of funds, own sources, pitiable intensive care of collection courses were scarce among the many defies branded. Subsequently, a broader investigation is recommended, that covers the current data and that emphasizes on endorsing good control of social funds and regionalization.

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