



# CASE STUDY: REVENUE GENERATION FOR LOCAL GOVERNMENT ASSOCIATIONS

MUNICIPAL PARTNERS FOR ECONOMIC DEVELOPMENT PROGRAM

## The Experiences of the Association of Local Authorities of Tanzania in Delivering Training Services



### SUMMARY

The **Association of Local Authorities of Tanzania (ALAT)** is 30 years old. It is the association that represents officials of local authorities in Tanzania at both the elected and appointed levels with its mandate being to promote the system of local government decentralization in Tanzania, lobby for the rights of its members, provide a platform for the exchange of information and skills, and provide capacity building opportunities for its members.

ALAT has established a relationship with the Federation of Canadian Municipalities, Municipal Partners for Economic Development Program (MPED), and the Local Government Management Association of British Columbia. (LGMA). Within the framework of MPED the partners have embarked on a capacity building program to strengthen the capabilities of ALAT to support its members through improved knowledge management, the exchange of best practices, a well as engagement in program monitoring and evaluation. If ALAT is able to develop and deliver affordable and practical skill based training for its members this will lead to the achievement of the following objectives:



*FCM would like to thank the following persons for their assistance in the preparation of the case study: Habraham Shamumoyo, Secretary General, Association of Local Authorities of Tanzania; Elizabeth Brennan and Ana Fuller of the Local Government Management Association.*

### CREDITS

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- ALAT will be able to generate new revenue that will lead to its financial sustainability;
- The credibility of ALAT in front of the Central Government and its members will be built; and
- Capacities of its members (the local government authorities) will be enhanced.

This case study focuses on the revenue generation strategy being pursued by ALAT in support of the objectives described above.

## INTRODUCTION

ALAT and LGMA have undertaken an association partnership under the auspices of the FCM MPED program. In November, 2011, an LGMA delegation went to Tanzania to gain an understanding of how ALAT operated, its challenges and opportunities and how LGMA could best assist. During that mission, it became apparent that ALAT faced new and significant financial challenges as it was now responsible, beginning that year, to collect its own membership subscriptions, rather than receiving the member subscriptions as a grant from the central government which had happened as a matter of course in the past. As a result, the Association would in the future have to invoice local authorities and they would have the discretion whether or not to continue their membership in ALAT as paying members. Given the financial constraints under which most local authorities operated, this posed a real financial risk to the sustainability of ALAT.

At the same time, there was some evidence, garnered from community visits undertaken during the mission, that local governments in Tanzania had a limited relationship with ALAT and that appointed staff in those jurisdictions were unsure of ALAT's mandate and felt the organization lacked credibility.



*Consultation meetings with officials from Kibaha, 2011.*

In discussions with local authority officials held during the mission, it was noted that some local government training from the central government already existed, however that training tended to be more academic and longer term in focus. The overriding opinion was that there was a lack of more practical and technical training available at the department head level.

When tested on the question of whether they saw any value in ALAT providing such practical training (to both elected and appointed officials), there was a positive if guarded response from officials they felt this would be welcomed and that local authorities might consider providing staff to undertake such training based on the “collective volunteerism” model that is currently employed by LGMA in British Columbia and under which approximately 1200 local government officials are trained each year.

Given the financial challenges facing ALAT (in particular regarding membership fees noted above) it became very evident that alternate sources of revenue would be necessary to ensure the long term sustainability of the organization. It was felt that the LGMA model of providing capacity building programs at a fee to local authorities might suit the Tanzanian context.

Based on discussions between ALAT staff and LGMA staff, a proposed approach to support capacity-building based on the LGMA model of collaborative volunteerism was submitted to the ALAT Executive Committee for consideration. The Executive Committee approved the recommended approach prior to the conclusion of the mission. This approach included a plan to incorporate an initial training workshop in conjunction with ALAT's Annual General Assembly, to be held in May 2012.

## COLLABORATIVE VOLUNTEERISM MODEL FOR LOCAL AUTHORITY CAPACITY BUILDING

**In its essence, the “collaborative volunteerism” model for local government capacity building is extremely simplistic which is also its strength.** In this model, one or more local authorities authorize staffs who are “content experts” to leave their place of work to go to a central location to conduct training workshops for other local government officials who do not have the same skills. The staffs doing the training do not receive any additional remuneration for this activity although they continue to receive their regular employment salary from their local authority while conducting the training. The Association (in this case ALAT), would look after the logistics of arranging registration and venues for the workshops and would cover the costs of travel, meals and accommodations for the presenters. In return for performing this organizational and logistical service, the Association would levy a registration to each local authority participant attending the workshops. The fee would be calculated such that the Association

would cover all of its direct expenses related to the staging of each workshop and in addition would receive an additional amount to contribute to the overhead of the Association. If enough workshops, seminars, and conferences are staged using this model, the Association stands to realize considerable net revenues to support its operations. It is understood that local authorities in Tanzania are provided with some funding from the national government to support staff training which could be used for this purpose.

For illustrative purposes, it is interesting to note that training and conference revenues represent 64% of the revenues of LGMA while membership fees only represent 12% (based on 2011 figures).

### RECRUITMENT OF VOLUNTEER INSTRUCTORS

It was apparent during the 2011 mission to Tanzania that there was not an established culture of individual volunteerism which would instantly support the model being proposed for capacity building. However, and based on many years of experience conducting similar programs in British Columbia using this exact model, there was clear evidence that if ALAT took the necessary steps to nurture its relationship with its members, it would eventually be able to build a roster of speakers who would be willing to train their peers. From the field visits undertaken in 2011, when addressing two large groups of local authority appointed staff, it was observed that in each group, there were one or two individuals who seemed positively excited about the concept and could have been recruited on the spot to conduct a future training workshop. Of note were an accountant and an engineer who were very enthusiastic about participating in such activities. The skills possessed by these two individuals were exactly the type that would be appropriate for a practical skills training workshop.

As has been the case for many years in British Columbia, the importance of face to face contact for building credibility of the association and developing relationships in support of encouraging volunteers to participate cannot be overstated. It was obvious, whether in British Columbia or Tanzania, that people are essentially the same and that direct engagement is the best approach to garnering support for collaborative initiatives.

**The key elements in recruiting volunteers for this type of activity is that they have to believe that they will personally get something out of the volunteer experience, that they will be valued for what they are doing (i.e., that they will make a difference towards improving the skills of their peers) and that they will be acknowledged for their contribution. In order for this to happen, they have to have some faith in the credibility of the Association (ALAT) and believe they will be treated with respect for their contribution.**

When it works, the simple elegance of this approach is

that over time, the Association can build a network of on-the-ground trainers who, while helping others, are also having an opportunity for great personal growth and development and are seen amongst their peers as leaders in their field. Experience has shown this to be a strong motivator.

Although there were some challenges with ALAT's perceived credibility with its members (particularly the appointed members), there appeared a willingness to give the Association the benefit of the doubt.

### ALAT OBSERVES FIRST HAND THE DEVELOPMENT AND PRESENTATION OF AN LGMA CAPACITY BUILDING WORKSHOP

Following the mission to Tanzania in the fall of 2011, it was agreed by the parties that prior to ALAT launching its first training program, it would make sense for their representatives to come to Canada to observe first hand the organization and delivery of a capacity building program based on the model described above. In preparation for this, between November 2011 and February 2012, LGMA and ALAT officials were in constant contact by email and Skype calls as LGMA staff prepared for a forthcoming program which would be based on the principles of collaborative volunteerism. During this time, ALAT officials were able to observe first hand all of the steps necessary to prepare for a training event including the booking of venues, logistics such as food and audio-visual support and the recruitment and confirmation of volunteer speakers.

In February 2012, four representatives of ALAT (including its President and Secretary General) attended the LGMA "CAO Forum" in Kelowna BC. The Forum is an annual opportunity for Chief Administrative Officers from BC local governments to come together to discuss issues of mutual interest and to receive practical training on skills that will help them perform their jobs more effectively. This mission proved to be very effective



ALAT, LGMA & FCM Representatives, Victoria, British Columbia, 2012.

and inspired the ALAT Officials to return to Tanzania and begin in earnest to develop their own program. Of particular interest to the ALAT representatives was that senior officials from the Provincial Ministry responsible for local government in British Columbia had attended and enthusiastically participated in the CAO Forum Program. This was a concept which they took back with them to Tanzania as they prepared for their first event.

### DETERMINING TOPICS FOR ALAT'S FIRST CAPACITY BUILDING PROGRAM

One of the key elements for the development of a successful training program is to understand the training needs of the target audience (e.g. the ALAT membership) so as to attract the widest possible audience. In support of this, ALAT circulated a survey (See Appendix 1) to its membership in an effort to determine what type of training was most desired. The survey results indicated that the membership felt that their primary training needs included topics about:

- How local authorities can promote economic development;
- How local authorities can mobilize resources within their areas of jurisdiction and increase their revenues; and
- The training of elected officials on their roles and responsibilities with regard to local economic development and resource mobilization.

Using the information obtained from the survey, it was decided to base the first workshop on the implementation of the central government's new Public-Private Partnership Policy and its attendant legislation and regulations in promoting local economic development.



*Delegates at ALAT's Public-Private Partnership (PPP) Workshop, May 2012.*

### STAGING OF ALAT'S FIRST CAPACITY BUILDING PROGRAM — APRIL 2012

Upon their return to Tanzania following the mission to Canada, ALAT officials began planning for their first workshop to be held at the end of April 2012 in Dar Es Salaam. During that time, LGMA staff continued to liaise regularly with ALAT by means of email and Skype calls to provide feedback and support as preparations were made. Topics included financial planning, registration, solicitation of sponsorship funding and venue logistical issues.

For the first time ALAT would be offering a training program for a small fee (applying the value for money principle). This was a risk for ALAT as it was unsure if members would be willing to pay for training. Care was taken to select a training program that had broad appeal, met the local economic development mandate of MPED and was provided in conjunction with ALAT's Annual Congress to take advantage of members' attendance at that meeting. This was similar to the strategies employed by the LGMA when undertaking development of its own training programs. (A copy of the promotional brochure for the first capacity building workshop is attached as Appendix 2).

In support of this first capacity building initiative, a representative of LGMA attended the workshop in the spring of 2012 to observe and provide assistance to ALAT. Because the training program was held in conjunction with ALAT's Annual Congress, this provided LGMA representatives with the additional opportunity to learn first-hand about ALAT's relationship with its members and provide feedback on ways it can enhance its service to its members.

### OUTCOMES FROM ALAT'S FIRST CAPACITY BUILDING PROGRAM

Spending time with ALAT staff and executive committee and observing implementation of the first training program and interaction between ALAT and its members provided an opportunity for LGMA representatives to discuss face to face their approach to capacity building training and observe implementation of the program. These observations provided an opportunity to further explore the challenges and opportunities with ALAT as they move forward in their programming and engagement plan.

**What was evident was that there was a demand among the estimated 250 delegates attending for this type of training. The session was deemed a success and provided the impetus for ALAT to consider other topics that would be appropriate for future workshops.** Already under considerations are future workshops on topics as diverse as local economic development, grant

application writing and micro-financing to support local economic development.

In terms of financial results, ALAT's first capacity building workshop was also a success. Total income generated by registration fees and sponsorship was T.Shs. 42,562,000 with expenditures being T.Shs. 25,387,500 with a net revenue of T.Shs.17,174,500 (approximately \$10,500 USD).

While in principle the model of collaborative volunteerism advocates that trainers be skilled practitioners from local government, given the short timeline from the inception to the delivery of the program and the nature of the topic to be featured, one of the key success factors for the first program was that ALAT was able to persuade senior officials of the central government to attend the workshop as presenters (as they had observed while in British Columbia earlier in the year). In addition to benefitting the program directly, the participation of central government officials also had the side benefit of enhancing the credibility of ALAT both in the eyes of its members and of the central government.

### ALAT'S SECOND CAPACITY BUILDING WORKSHOP – JUNE 2012

Following the success of the first workshop in April 2012, it was decided by ALAT to hold a second workshop in June, which would expand on the general topic of public-private partnerships (PPP) in local government authorities including a session on best practices in procurement under a PPP model. This one day workshop was held in Mwanza on June 30, 2012.

With per person registration fees set at T.Shs. 150,000 (approx USD \$92), the workshop attracted over 100 delegates and was deemed a success both in terms of content and financially. Net revenue for the workshop was T.Shs. 6,109,000 (approximately USD \$3,700).

### FUTURE DIRECTIONS FOR ALAT

ALAT got off to a great start with the successful implementation of its first two capacity building workshops in 2012. **The challenge and opportunity that now exists will be for the association to keep the momentum going and get into a regular program of delivering workshops and training opportunities for local authorities in Tanzania.**

With Tanzania being a relatively large country geographically (945,000 sq.km), ALAT will face significant challenges if it is to provide training for all of its members rather than just those in urban areas. It will have to carefully consider how and where to provide training (from an accessibility and cost perspective).

Despite these challenges, the organization has now established an excellent base of knowledge for moving forward in the future.

## LESSONS LEARNED/POTENTIAL FOR REPLICATION BY OTHER LOCAL GOVERNMENT ASSOCIATIONS

### Organizational Strength of Association

The staging of workshops, training opportunities, and conferences is really about managing a thousand little details and bringing them together at a single point in time to deliver a first rate program offering. In this regard, an association contemplating this approach should have in place (or be working towards developing) a strong internal organizational team who can manage the many administrative tasks which must be undertaken to make a program a success. **This would include strengths in areas such as membership management, registration systems, marketing and promotion, website development and maintenance and financial planning and control.**

### Recruitment of Trainers

**The key to any successful training program provided through an organization such as ALAT is that the offerings be (and be seen to be) excellent in the eyes of the participants who take the training.** It is not just a simple matter of finding someone with content expertise and placing them in front of an audience. What is also essential is to have the content skills matched with the ability to effectively deliver the presentation to an audience — i.e., the presenter should be a talented speaker and/or storyteller as well.

In order to achieve the desired training objective, it is important for the association to put considerable efforts toward the recruitment of the right volunteers. It is vitally important that any association contemplating such an approach first spend considerable time on a membership engagement strategy to develop the profile and trust necessary to encourage the best volunteers and to develop a roster of instructors who will make the model a success.

As noted previously, the value and importance of face to face contact with members is essential if the model is to succeed. While websites, email, text, social media, printed materials and telephone calls are useful tools, nothing beats personal contact for getting members engaged and excited about professional development opportunities (i.e., becoming a trainer) as well as engaging participants as learners.

The observation has been made that in some situations, there might not be sufficient resources available for an association such as ALAT to conduct the numerous

on-site visits that would make such an engagement strategy successful, particularly if a jurisdiction is geographically large and the population dispersed. While the ideal would be for the association staff officials to make these face to face visits, it is almost as valuable if the association's regional representatives (e.g., board members) can carry the message of the association to their respective jurisdictions. This can be achieved at board meetings, annual local government awareness days as well as at the annual general meeting when the membership comes together. Naturally, these efforts should also be supported by an active online presence as noted above.

### Membership Engagement

The key to developing a successful capacity building program for local authorities is to properly assess training needs and then to deliver those programs at a high enough level that will entice members to spend the necessary training funds to participate in those opportunities. Underlying this notion is the credibility of the association itself and the perception by its members that it can successfully deliver on its promises. This credibility must be earned over time and can be best supported by an active membership engagement program where the association is frequently in contact with local authorities to determine their needs as well as providing other services (e.g. advocacy) which will also contribute towards building a continually improving reputation amongst the membership.

### Cultural/Social Considerations

In Tanzania there appears to be a long term cultural-societal perspective in play that might be considered at odds with the model of training being advocated by LGMA. A frequent response received during the 2011 diagnostic mission was along the lines of “why would

**I volunteer to help my colleague from another local authority receive inexpensive training?”,** or “why would I pay to receive training from a colleague from another jurisdiction?” with the implication that the training may not be as good as that received from a consultant or a university professor. **One of the lessons learned by LGMA over its 90+ years of operation is that there are many skilled presenters from within local government ranks who possess the ability to deliver first rate training enhanced by practical experience.** The challenge (and opportunity) is to find those people and encourage them to get involved. When explained in detail how the model works, the vast majority of local government officials acknowledged the merits of such an approach.

**The second long established practice that had to be addressed head on was the long time practice of delegates to conferences being paid a “sitting fee” to attend let alone having to pay a fee to attend.** In this regard the key element for success is that the training opportunities must be seen as excellent “value for money” and that the training topics chosen and instructors featured would entice participants to register, pay and attend at their own expense. In the case of the first ALAT workshop, over 250 delegates felt that these criteria had been met.

### Support from Central Government

In any developing jurisdiction where decentralized local government is being supported as an initiative of the national or central government, that support must also transfer to support for local government associations as they provide services to their members. In the case of ALAT, they were fortunate to receive direct support and encouragement from central government officials who not only endorsed the training but also had senior staff participate in the program as volunteer expert speakers.

## APPENDIX 1



# ALAT Survey

## Municipal Partners For Economic Development Program

The Association of Local Authorities of Tanzania (ALAT) is working with the Federation of Canadian Municipalities (FCM) on the Municipal Partners for Economic Development (MPED). This program's mandate is to provide effective support for local economic development initiatives in Tanzania. In order to better support local authorities, ALAT is conducting this survey to understand the challenges and opportunities for training for local economic development as well as for more general training needs.

### General Information

1	Date of survey		
2	Name of Council		
3	Contacts:		
	1. Chairperson/Mayor	Tel.	Email
	2. Director	Tel.	Email

### Local Economic Development Questions

- What is your Council's local economy based on? (Please tick)
  - Cash crop production
  - Food production
  - Industrial production
  - Commerce and trade
  - Mining
  - Fishing
  - Other (please specify) \_\_\_\_\_
- Does your Council have an economic development strategy (to attract and retain investors)?
  - Yes
  - No
- In your opinion, what specific training does your Council need with regard to local economic development?
  - Local economic development
  - Investments
  - Finance and procurement
  - Revenue collection
  - Resource mobilization
  - Waste management
  - Budget for council
  - Other (please specify) \_\_\_\_\_

4. What are the specific needs for women and youth in the area of local economic development?
- Business fundamentals and sustainability
  - Organization and management
  - Project design, management and monitoring
  - Other (please specify) \_\_\_\_\_
5. How familiar are you with Association of Local Authorities of Tanzania (ALAT)?
- Very familiar
  - Somewhat familiar
  - Not very familiar
  - Don't know
6. Over the next three years, what would you say are your top three professional development and training needs for elected officials (i.e. Mayors/Chairpersons, Councillors, Village, Mtaa and Vitongoji Chairperson)?
- Meeting procedures
  - Role and responsibilities of elected officials/staff
  - Local government legislation, regulations and responsibilities
  - Decision making, priority setting and strategic planning
  - Communications/media
  - Risk management
  - Financial management
  - Legal issues (i.e. conflict of interest, liability, in-camera confidences)
  - Planning
7. Over the next three years, what would you say are your top three professional development and training needs for staff? Please check up to four responses from the list below:
- Local economic development
  - Investments
  - Town planning
  - Finance and procurements
  - Revenue collection
  - Local government resource mobilization
  - Waste management
  - Budgeting and councils
  - Other (please specify) \_\_\_\_\_
8. If ALAT offered workshops and seminars on specific local government topics would you be interested in participating?
- Yes
  - No
9. If you were to participate in any short term or seminar on professional development and training, which one of the following would work best for you? When answering please take into account both your current work schedule and your personal learning preferences. Please check one box only.
- 1 day seminar
  - 2 day seminar
  - A week long seminar
  - Other (please specify) \_\_\_\_\_
  - Don't know

10. Please indicate if each of the following is a major barrier, minor barrier, or no barrier to you personally participating in professional development or training opportunities. Please check one box for each item.

Item	Major Barrier	Minor Barrier	No Barrier
Lack of training opportunities			
Cost of training			
Lack of funding from employer			
Time constraints/scheduling			
Location/accessibility of training programs			
Lack of information/don't know what is available			

11. Would your local authority be willing to pay T.Sh. 450,000/- for an elected official of staff member to attend a one day workshop?

- Elected official       Yes  
     No
- Staff member          Yes  
     No

12. What would be the best way for ALAT to communicate with you about training? Please check all that apply:

- Email
- Regular post
- Website
- Newsletter
- Other (please specify) \_\_\_\_\_

ALAT would like to increase communication with people working in Local Authorities. Please take a moment to complete information about key contacts (Department Heads) in your organization so we may include them in future communications.

Name	Position/Title	Department	Email	Telephone

Thank you for your collaboration.

Date for the survey be returned back to ALAT offices: 15th March 2012

HABRAHAM J. SHAMUMOYO  
 SECRETARY GENERAL  
 14/2/2012

## APPENDIX 2

# Brochure Promoting the Training Event to ALAT's Members

## ALAT CAPACITY BUILDING FORUM



*Dar es Salaam City, where the 28th ALAT Annual General Assembly and Forum will be held from 3rd to 5th May, 2012.*

The Association of Local Authorities of Tanzania (ALAT) is pleased to announce a new capacity building initiative for its political and executive officials who are members of the Annual General Assembly. The initiative which is a fully fledged programme of capacity building for Council political and executive officials is being staged on May 3rd, 2012 and will be followed by the Annual General Assembly to be held on May 4th-5th, 2012.

The capacity building initiative will be held at Kunduchi Beach Hotel Conference Hall starting at 9 AM. This event will be run in a regular timetable to enable political leaders and executive official to meet with their colleagues to discuss issues of mutual concern in a conducive atmosphere. The training will feature interactive two-way discussions with speakers on subjects of interest to local governments. It will provide excellent opportunity for frank and open dialogue between members of AGM and the invited speakers. (Detailed program description below).

The programme includes exposure and discussions on Public Private Partnership and Local Government

Taxation and Transformation, which is one of the most topical issue and indeed a major agenda for local government during the implementation of the 2011/2012 Annual Plan and Budget. It is expected that participants will be able to use the practical knowledge and skills acquired from this forum immediately upon return to their respective Local Government Authorities.

Regular AGM common issues, challenges and problems and the solutions that are working for others will also find space during the event.

### REGISTRATION:

Full program and registration information is available by contacting [info@alat.or.tz](mailto:info@alat.or.tz)

**Registration deadline: April 20, 2012.**

### COST FOR PARTICIPATION

ALAT Members Tshs. 200,000/= each and Non Members Tshs. 500,000/= to cover tuition, training material and stationery, lunch, morning and afternoon tea, water, etc.

**Mode of Payment:** Payment of Registration fees should be made to ALAT. Please send the Pay-In Slip to The Secretary General through Fax No. 022 2181178 or scanned copy to [info@alat.or.tz](mailto:info@alat.or.tz) for confirmation and logistical arrangements preferably a week before the date of Forum.

### ACCOMMODATION: ADVICE

Dar es Salaam is home of best hotels, restaurants, rest houses and lodging. The Association of Local Authorities of Tanzania has discussed the best way to support members to get the most comfortable accommodation and would wish to give some indication of location and suitability of some of hotels. However, participants are at liberty to arrange and book accommodation they most prefer. It is important to take cognizance of the

fact that Dar es Salaam has the most severe traffic jams in Tanzania, therefore participants are strongly advised to book accommodation which is closest to Kunduchi Beach Hotel where the forum will be held (suggested accommodation are located at Tegeta, Kunduchi, Mbezi Beach, Mwenge, Boko, Mikocheni and Sinza).

Special rates have been negotiated at the following hotels beginning at 50,000/= plus taxes (standard room). **Book before April 15 to receive the negotiated group rate** (subject to availability after that date). Call directly the hotel of your preference. Further information about the hotels and directions on how to get there is found on the attached list of recommended hotels. A list of the recommended Hotels and their contacts is hereby attached.

## PROGRAM

### **WEDNESDAY, May 2, 2012**

Participant's arrival and collection of forum materials from Kunduchi Beach Hotel

### **THURSDAY, May 3, 2012**

8:00 – 9:30 AM	Registration logistics and informal networking
9.30 – 10:00 AM	Introductions
10:00 AM – 01:00 PM	Public Private Partnership and Discussions

#### **No Local Government Authority can do it alone.**

Private Sector, community and other stakeholders are the lifeline to the success of urban and district councils. In a highly interactive session, learn about major principles governing the concept of Public-Private Partnership. Understand the formulated Public-Private Partnership National Policy of 2009 and its attendant Public-Private

Partnership Act No. 18 of 2011. Discover the secret of negotiating successful PPPs. This session will show it is possible to bring investment, opportunities, jobs and prosperity to your community through carefully implemented PPP.

01:00 – 02:00 PM	Lunch Break
2:00 – 5:00 PM	Local Government Revenue and Taxation Transformation

The Director General of Tanzania Revenue Authority will introduce the Authority and its transformation agenda and how that is likely to impact local governments, along with some of the key findings and observations that the authority team responsible for administration and collection of property tax in Dar es Salaam has developed thus far. The lead presentation will focus on key principles of tax imposition and collection, outline the potentials of local government taxation and reveal the secrets on how to succeed in local government tax collection. The main objectives provide an opportunity to discuss the current challenges resulting from dwindling intergovernmental transfers and discuss avenues and future opportunities for LGAs sources of revenue and how to realize the same.

7:00 – 10:00 PM	Gala Dinner Reception
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## FOR FURTHER INFORMATION

For further information please contact the ALAT Secretariat through the following email address and telephone numbers: info@alat.ortz or alat\_tz@yahoo.com; Tel. 022 2181183 or Mobile No. 0756350942; or Fax 022 2181178.

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