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Effectiveness of Tausi Portal System Operational Efficiency on Revenue Collection in Moshi Municipal Council, Tanzania

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Abstract: ***Moshi Municipal Council continues to struggle to meet its revenue collection targets, suggesting possible shortcomings in the system's operational efficiency. The study aimed to assess the operational efficiency of the TAUSI Portal System and its impact on revenue collection in Moshi Municipal Council, Tanzania. A convergent mixed-methods research design was employed, combining quantitative and qualitative data. The target population comprised 4,297 taxpayers, and the Yamane formula (1967) was used to determine the sample size of 366 respondents and nine key informants. The study used simple random sampling and purposive sampling. Data were collected using structured questionnaires and interviews. Validity was established through expert review, while reliability was confirmed through a pilot study with a Cronbach's Alpha coefficient of 0.914. Quantitative data were analysed in SPSS version 27 using descriptive statistics (frequencies, percentages, means, and standard deviations) and multiple linear regression. Qualitative data were analysed through thematic analysis. The study observed ethical principles, including informed consent, confidentiality, and voluntary participation, throughout. The study found that the TAUSI Portal System's operational efficiency improved revenue collection in Moshi Municipal Council. The study found that transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity each had a positive and statistically significant effect (p = .000) on revenue collection in Moshi Municipal Council, leading to the rejection of all four null hypotheses. The study concluded that the operational efficiency of the TAUSI Portal System plays an important role in enhancing revenue collection in Moshi Municipal Council. The study recommends that the Council should provide adequate financial and institutional support to promote the effective use of the system in revenue collection.***

Key Terms: ***Operational Efficiency, Revenue Collection, Digital Revenue Collection, Tax Administration, Transaction Speed, Accuracy of Tax Records, Transaction Processing Capacity.***

Nomenclature:
TOE: Technology–Organisation–Environment
SPSS: Statistical Package for the Social Sciences

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I. INTRODUCTION

Revenue collection is a major source of financing for local government authorities, enabling them to provide public services, develop infrastructure, and promote local economic development (Bird & Zolt [1]; Kelly [2]. Efficient revenue collection enhances fiscal sustainability, improves service delivery, and minimises revenue leakages (Fjeldstad et al.) [3]. In response, governments worldwide are increasingly adopting digital revenue collection systems to improve operational efficiency, enhance transparency and accountability, reduce human errors, and strengthen revenue administration (World Bank) [4].

Globally, governments in countries such as the United Kingdom, Australia, Canada, Singapore, and South Korea are increasingly adopting digital tax portals and electronic revenue collection systems to modernise tax administration and improve revenue performance. These digital platforms are enhancing operational efficiency by enabling faster transaction processing, automating tax administration processes, improving the accuracy of tax records, and strengthening transparency and accountability in revenue collection (Bassey & Ibietan) [5]. The literature from countries such as Japan, Estonia, Australia, and the United Kingdom indicates that digital tax administration improves taxpayer compliance, reduces administrative costs, minimizes human errors, and enhances the efficiency and effectiveness of revenue collection through the integration of advanced digital technologies and automated tax services (Bassey & Ibietan) [5]. These developments demonstrate that digital tax systems have become a key global strategy for strengthening tax administration and increasing domestic revenue mobilization.

Across Africa, governments are increasingly adopting digital revenue collection systems to strengthen tax administration. In South Africa, digital tax systems have enhanced tax administration efficiency and taxpayer compliance (Aboagye & Otieku) [6]. In Ghana, electronic tax systems have improved transparency and accountability in revenue collection. In Rwanda, digital platforms have streamlined tax administration and increased operational efficiency despite ICT infrastructure challenges (Mukamurenzi et al.) [7]. In Uganda, electronic revenue systems have improved tax record management and revenue mobilization, although internet connectivity and digital literacy remain constraints (Mwesigwa & Twinomurinzi) [8]. Similarly, in Kenya, digital tax platforms have accelerated transaction processing and automated tax administration, but system reliability and

technological infrastructure continue to affect their effectiveness (Chepkoech et al.) [9].

In Tanzania, the Government has implemented digital transformation reforms in public financial management to improve efficiency, transparency, and accountability in revenue administration. As part of these reforms, the TAUSI Portal System was introduced to support Local Government Authorities in automating own-source revenue collection, improving the accuracy of tax records, facilitating real-time transaction processing, and minimizing manual revenue collection procedures. The initiative complements broader public financial management reforms and the National ICT Policy by promoting the use of digital technologies in revenue administration (United Republic of Tanzania) [10]. Despite these efforts, Local Government Authorities continue to experience challenges in achieving their revenue collection targets. For example, in the 2023/2024 financial year, Tanzanian Local Government Authorities collected approximately TZS 1.06 trillion of the targeted TZS 1.24 trillion, equivalent to 85.5% of the annual target, indicating the need further to strengthen the operational efficiency of digital revenue collection systems (CAG, 2024/2025).

Moshi Municipal Council has implemented electronic revenue collection systems to improve own-source revenue collection and strengthen revenue administration. A study by Lymo et al. [11] noted that adopting the electronic revenue collection system increased municipal revenue collection compared with the period before its introduction. However, some revenue sources continued to underperform because of limited user skills. Mandela et al. [12] further reported that the electronic system improved the accuracy of revenue computations, reduced queues during revenue payments, and increased taxpayer satisfaction; however, internet access and inadequate taxpayer awareness remained major implementation challenges. In addition, Mwinuka et al. [13] identified inadequate revenue administration practices, limited technological capacity, and operational inefficiencies as factors constraining revenue collection in local government authorities within the Moshi area. These experiences demonstrate that Moshi Municipal Council provides an appropriate setting for examining how the operational efficiency of the TAUSI Portal System influences revenue collection.

Governments worldwide have increasingly adopted digital revenue collection systems to improve operational efficiency, enhance transparency, and strengthen revenue administration. In Tanzania, the Government introduced the TAUSI Portal System to automate own-source revenue collection in Local Government Authorities and improve transaction processing, tax record accuracy, and accountability in revenue administration. Despite these efforts, many Local Government Authorities still face challenges in meeting their revenue collection targets. For instance, during the 2023/2024 financial year, Local Government Authorities collected approximately TZS 1.06 trillion out of the targeted TZS 1.24 trillion, equivalent to 85.5% of the annual target (Controller and Auditor General, 2024). Also, the recent CAG Report 2025 revealed a persistent nationwide crisis, with 72 of 184 local government authorities failing to meet their annual own-source revenue targets in financial year 2024/2025. Similarly, studies conducted in Moshi Municipal Council reported that although electronic revenue collection systems improved revenue collection efficiency, challenges such as limited user skills, inadequate taxpayer awareness, internet connectivity problems, and technological capacity continued to affect system performance and revenue collection (Mandela et al. [12]; Mwinuka et al. [13]; Lymo et al. [11]. However, previous studies mainly focused on the general effectiveness of electronic revenue collection systems. They paid limited attention to how specific operational efficiency dimensions of the TAUSI Portal System, namely transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity, influence revenue collection. This knowledge gap necessitated the present study to examine how the TAUSI Portal System's operational efficiency affects revenue collection in Moshi Municipal Council.

II. LITERATURE REVIEW

This theme explores how the operational efficiency of the TAUSI portal system affects revenue collection performance. It focuses on system reliability, transaction speed, ease of use, and integration with revenue processes, and how these efficiency aspects reduce delays, minimise errors, and enhance timely, consistent revenue collection.

Mellor and Duffield [14] conducted a study titled "Evaluating the Efficiency of Digital Tax Portals in Enhancing Local Revenue Collection in the United Kingdom." The researchers adopted a mixed-methods approach, combining quantitative analysis of council financial data with qualitative interviews. The target population included 340 local government councils, and researchers drew a sample of 75 councils using stratified random sampling. Researchers collected data through online surveys, interviews with local tax officials, and performance audits of council revenue records. The findings showed that councils using more efficient digital tax portals recorded an average 12% increase in local revenue collection, mainly due to features such as automated billing, real-time transaction updates, and system uptime. However, the study was critiqued for overlooking digital literacy disparities among elderly taxpayers and not accounting for regional funding variations, which may affect implementation quality. This study on the TAUSI portal system in Moshi explored how user training, mobile accessibility, and system usability affect portal efficiency factors not explored in the UK context.

Chepkoech [9] studied the effect of e-payment systems on sustainable revenue collection in Nairobi City County Government, focusing on 150 revenue officers and taxpayers. The study employed two theories: Diffusion of Innovation Theory and the Resource-Based View. Using a quantitative design with structured questionnaires, the study found that e-payment systems improved efficiency, accountability, and transparency in revenue collection. These improvements led to more stable, predictable revenue streams by minimising leakages and manual errors. The study recommended ongoing investment in digital

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infrastructure and system upgrades to enhance user experience and system success. However, the research was conducted in Nairobi, a highly urbanized area with advanced digital infrastructure and high public digital literacy. Therefore, this contrasts with Tanzanian local governments, where limited internet access, varying technological skills, and inconsistent administrative capacity pose challenges. In contrast, the proposed study employs the Unified Theory of Acceptance and Use of Technology, which explicitly focuses on user acceptance and behavioural factors that Chepkoech et al. [9] do not examine. This theoretical difference narrows an important gap by integrating UTAUT; the current study directly addresses the human and behavioural factors behind technology uptake, providing a deeper, user-centred understanding of digital revenue collection systems in Tanzanian local government settings.

Nkoronko and Mutembei [15] conducted a study titled "Assessing the Efficiency of the TAUSI Portal System in Enhancing Revenue Collection in Mbeya City Council." The researchers used a descriptive survey design and sampled 130 participants, including taxpayers, revenue staff, and council officials. They collected data through structured questionnaires, key informant interviews, and the council's revenue performance records. The study found that portal system efficiency, particularly automated invoicing, mobile payment compatibility, and reduced human error, led to a 20% increase in revenue collection within the first six months of implementation. However, it was limited by a short evaluation timeframe and covered only urban taxpayers, restricting generalizability to broader settings. The current study in Moshi used a longer assessment timeframe and included both urban and peri-urban taxpayers, offering a more inclusive, longitudinal analysis of portal efficiency.

Mgumba and Komba [16] explored the "Efficiency of the TAUSI Digital Revenue System in Enhancing Municipal Revenue Collection in Ilala Municipal Council." The study used a case study design with a mixed-methods approach and sampled 95 respondents, including tax officers and registered traders. Data collection instruments included questionnaires, focus group discussions, and analysis of municipal revenue reports. Findings indicated that system efficiency, as seen in faster processing, auto-generated receipts, and mobile integrations, was linked to a 15.6% increase in revenue collection within nine months. However, the study was critiqued for not accounting for system downtime and delayed payment synchronisation between banks and the portal. The present study assessed technical reliability and system downtimes as part of portal efficiency, using both user feedback and system performance logs from Moshi Municipal Council.

Kessy [17] studied electronic payment and revenue collection in local government authorities in Tanzania: Evidence from Kinondoni Municipal Council. The study used a descriptive research design and sampled 120 respondents, including revenue officers, ICT staff, and registered taxpayers. The study collected data using structured questionnaires, interviews, and analysis of municipal revenue records. The findings revealed that the efficiency of electronic revenue systems, particularly faster transaction processing, reduced paperwork, and real-time payment confirmation, significantly improved revenue collection performance by reducing delays and minimising revenue leakages. However, the study was limited to one large urban municipality with relatively advanced ICT infrastructure and did not examine system downtime, user training, or challenges in mobile money integration. Building on this gap, the current study in Moshi Municipal Council assessed TAUSI portal efficiency in a semi-urban setting by incorporating system reliability, transaction speed, user support, and mobile payment functionality to provide a more context-sensitive understanding of how operational efficiency influences revenue collection in Tanzanian local governments.

The reviewed empirical literature consistently demonstrated that the operational efficiency of digital revenue collection systems enhances revenue collection through improved transaction speed, system reliability, automation, transparency, and reduced revenue leakages (Mellor & Duffield [14]; Chepkoech [9]; Kessy [17]; Mgumba & Komba [16]; Nkoronko & Mutembei [15]. However, several research gaps remained. Contextually, most studies were conducted outside Moshi Municipal Council, including the United Kingdom, Kenya, Kinondoni, Ilala, and Mbeya, limiting the generalizability of their findings to Moshi's local government setting. Regarding conceptual coverage, previous studies largely focused on transaction speed, automation, and transparency, while giving limited attention to broader operational efficiency dimensions such as system reliability, ease of use, system integration, user support, and system downtime. A methodological gap was also evident, as many studies relied on cross-sectional or short-term assessments that did not adequately capture the sustained operational performance of digital revenue systems. Furthermore, a theoretical gap existed because most studies adopted theories such as the Diffusion of Innovation Theory and the Resource-Based View, with limited application of the Technology–Organisation–Environment (TOE) Framework, which provides a more comprehensive explanation of the technological, organisational, and environmental factors influencing system operational efficiency. These contextual, conceptual, methodological, and theoretical gaps justified examining the effectiveness of the TAUSI Portal System's operational efficiency on revenue collection in Moshi Municipal Council using the TOE Framework.

A. Research Hypotheses

H_{o1}: TAUSI portal transaction speed does not significantly affect revenue collection in Moshi Municipal Council.
H_{o2}: TAUSI portal accuracy of tax records does not significantly affect revenue collection in Moshi Municipal Council.
H_{o3}: Reducing paperwork through the TAUSI portal does not significantly affect revenue collection in Moshi Municipal Council.
H_{o4}: TAUSI portal transaction processing capacity does not significantly affect revenue collection in Moshi Municipal Council.

III. METHODOLOGY

This study adopted a convergent research design within a mixed-methods approach. The target population comprised approximately 4,399 respondents, including 4,390

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registered taxpayers using the TAUSI Portal System in Moshi Municipal Council. These taxpayers consisted of 2,536 small informal vendors, 1,074 medium-sized business owners, and 716 large registered businesses. The study also involved nine (9) Heads of Departments, who were purposively selected as key informants because of their oversight responsibilities, policy implementation roles, and extensive knowledge of the TAUSI Portal System and revenue collection processes in the Council. In addition, the study involved nine (9) Heads of Departments, who were purposively selected as key informants because of their oversight responsibilities, policy implementation roles, and extensive knowledge of the TAUSI Portal System and revenue collection processes in the Council. Yamane's formula was used to determine the sample size for the study;

$$n = \qquad (1)$$

Where: n = Sample size, N = Population size (4,306), e = Level of precision (commonly 5% or 0.05).

$$n =$$

$$n = = 365.99 \approx 366$$

$$n = 366$$

Therefore, a sample size of 366 respondents was obtained from the total population of 4,306 taxpayers, and 9 key informants were purposively selected from revenue-related staff in Moshi Municipal Council. Questionnaires and an interview guide were used to collect data from the respondents. The validity of the research instruments was ensured through expert review. A pilot test was conducted to assess the clarity, reliability, and suitability of the research instruments before the main data collection. The reliability of the structured questionnaire was assessed using Cronbach's Alpha coefficient to determine its internal consistency.

Quantitative data obtained from the questionnaires were coded and entered into the Statistical Package for the Social Sciences (SPSS) version 27 for analysis. Descriptive statistics, including frequencies, percentages, means, and standard deviations, summarised respondents' characteristics and responses to the study variables. For inferential statistics, multiple linear regression was used to examine the effect of the TAUSI Portal System's operational efficiency (transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity) on revenue collection. The analysis also tested the four null hypotheses (H_{o1}–H_{o4}) at a 5% significance level. The multiple regression model was used:

$$Y = BO + B1X1 + B2X2 + B3X3 + B4X4 + \varepsilon \qquad (2)$$

Where: Y = Revenue collection, β_0 = Constant (intercept), $\beta 1$–$\beta 4$ = Regression coefficients, X1 = Transaction speed, X2 = Accuracy of tax records, X3 = Reduction of manual workload and paperwork, X4 = Transaction processing capacity, and ε = Error term (random disturbance). Before estimating the model, the assumptions of multiple linear regression were assessed, including linearity, normality of residuals, homoscedasticity, independence of errors, and absence of multicollinearity, to ensure the validity and reliability of the regression results.

The four independent variables, namely transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity, were measured using a five-point Likert scale based on taxpayers' perceptions of the operational efficiency of the TAUSI Portal System. Respondents were asked to indicate the extent to which they considered each aspect of the system to be effective using the following response categories: 5 = Highly Effective (HE), 4 = Effective (E), 3 = Moderately Effective (ME), 2 = Low Effectiveness (LE), and 1 = Ineffective (I). The mean score for each variable was computed by averaging the responses across its respective items and was subsequently used as the predictor variable in the multiple linear regression analysis. In contrast, the dependent variable, revenue collection, was measured using secondary data extracted from the Moshi Municipal Council's audited financial statements covering five years. Revenue collection performance was operationalized using the Revenue Collection Ratio (RCR), calculated as the ratio of actual revenue collected to the annual revenue target, expressed as:

$$\text{Revenue Collection Ratio (RCR)} = \text{x } 100 \qquad (3)$$

The mean Revenue Collection Ratio was used as the dependent variable in the multiple linear regression analysis to determine the effectiveness of the TAUSI Portal System's operational efficiency on revenue collection. Regression coefficients (β), the coefficient of determination (R^2), Analysis of Variance (ANOVA), t-values, and p-values were used to assess the significance and explanatory power of each predictor in explaining revenue collection. Ethical clearance was obtained before data collection, informed consent was sought from all participants, and confidentiality was maintained throughout the study. The collected data were used solely for academic purposes, and all research procedures were conducted in accordance with established ethical principles. Qualitative data were collected from three key informants and analysed using thematic analysis.

IV. FINDINGS AND DISCUSSION

This section presents and discusses the findings on the effectiveness of the TAUSI Portal System's operational efficiency on revenue collection in Moshi Municipal Council. The findings are presented in relation to the study objective and hypothesis using both descriptive and inferential statistical analyses. The results are further discussed by comparing them with existing empirical literature and the Technology–Organization–Environment (TOE) Framework to determine whether the findings support or differ from previous studies and theoretical perspectives.

A. Return Rate of Instruments

This section presents the return rate of the research instruments administered during data collection. A total of 366 questionnaires were distributed to taxpayers; 324 were completed and returned, representing an 88.5% response rate. In addition, nine (9) Heads of Departments were selected as key informants for interviews; however, only

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three (3) interviews were successfully conducted, representing an interview response rate of 33.3%. Overall, 369 research instruments were administered, of which 327 were completed, resulting in an overall response rate of 88.6%. A questionnaire response rate above 70% is considered adequate for analysis because it minimizes non-response bias and enhances the credibility of the study findings. Therefore, the questionnaire response rate obtained in this study was considered satisfactory for subsequent data analysis. At the same time, the qualitative findings were interpreted based on the information obtained from the three key informants. Table I shows the return rates of the research instruments.

Table I: Return Rate of Research Instruments

Research Instrument	Distributed	Returned	Response Rate (%)
Questionnaires	366	324	88.5
Key Informant Interviews	9	3	
Overall	375	327	88.5

Source: Field Data (2026)

B. Demographic Characteristics of Respondents

This section presents the demographic characteristics of the respondents who participated in the study. The characteristics include gender, education level, occupation and years as a registered taxpayer. These variables were considered important because they provide background information about the respondents and help determine whether the sample adequately represented individuals with different demographic characteristics relevant to the study. Table II presents the distribution of respondents by these characteristics.

Table II: Demographic Characteristics of Respondents (n=324)

Variables	Variables	f	%
Gender	Male	185	57.3
Gender	Female	138	42.7
Level of Education	Primary	75	23.6
Level of Education	Secondary	72	22.6
Level of Education	Diploma	82	25.8
Level of Education	Bachelor degree	76	23.9
Level of Education	Postgraduate	13	4.1
Occupation	Business owner	209	64.8
Occupation	Government employee	25	7.7
Occupation	Private Sector	89	27.6
Years as a Registered Taxpayer	Less than 1 year	20	6.3
Years as a Registered Taxpayer	1–3 years	79	25.0
Years as a Registered Taxpayer	4–6 years	54	17.1
Years as a Registered Taxpayer	More than 6 years	163	51.6

Source: Field Data (2026)

Table II shows that most respondents were male, accounting for 185 (57.3%), while 138 (42.7%) were female. The findings imply that both male and female taxpayers were adequately represented in the study, although male taxpayers constituted a slightly larger proportion of the respondents. The relatively higher participation of male respondents suggests that men made up a larger share of registered taxpayers using the TAUSI portal system in Moshi Municipal Council. Nevertheless, including both male and female respondents provided balanced perspectives on the operational efficiency of the TAUSI portal system.

Regarding respondents' education level, 82 (25.8%) had attained a diploma, the largest group, followed by 76 (23.9%) with a bachelor's degree, 75 (23.6%) with primary education, and 72 (22.6%) with secondary education. Only 13 (4.1%) had postgraduate qualifications. These results indicate that respondents had varying educational backgrounds, suggesting the study captured opinions from taxpayers with different education levels and, therefore, different capacities to use digital revenue collection systems.

The findings further reveal that 209 (64.8%) of the respondents were business owners, making them the largest occupational group in the study. Respondents employed in the private sector accounted for 89 (27.6%), while 25 (7.7%) were government employees. This distribution indicates that the TAUSI portal system was predominantly used by business owners, who form the major taxpayer category responsible for generating own-source revenue in the municipal council.

Regarding respondents' experience as registered taxpayers, the majority, 163 (51.6%), had been registered for more than six years. This was followed by 79 (25.0%) registered for one to three years, 54 (17.1%) for four to six years, and 20 (6.3%) for less than one year. These findings suggest that most respondents had substantial experience with the municipal revenue collection system and were therefore well positioned to provide informed views on the TAUSI Portal System's operational efficiency and its contribution to revenue collection.

C. Effectiveness of TAUSI Portal System Operational Efficiency on Revenue Collection

This section presents respondents' views on the TAUSI Portal System's operational efficiency in enhancing revenue collection in Moshi Municipal Council. The assessment focused on key operational efficiency indicators, including transaction speed, revenue growth, tax record accuracy, system usability, automation, transaction confirmation, reduced manual workload, data consistency, transaction processing capacity, and system alerts. Mean scores were interpreted as follows: 4.21–5.00 = Highly Effective (Very High); 3.41–4.20 = Effective (High); 2.61–3.40 = Moderately Effective (Moderate); 1.81–2.60 = Low Effective (Low); and 1.00–1.80 = Ineffective (Very Low). The standard deviation (Std) was used to determine the extent of variation in respondents' responses. An Std ranging from 0.00 to 0.50 indicated very low variation, reflecting a very high level of agreement or consensus among respondents. An Std of 0.51 to 1.00 indicated low variation, suggesting a high level of agreement or consensus. An Std of 1.01 to 1.50 represented moderate variation, indicating moderate agreement or consensus. An Std of 1.51 to 2.00 indicated high variation, reflecting low agreement or consensus. Finally, an Std above 2.00 indicated very high variation, suggesting very low agreement or consensus among respondents. Respondents rated each statement using a five-point Likert scale, and the results are summarized in Table III.

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Table III: Taxpayers' Responses About the Effectiveness of TAUSI Portal System Operational Efficiency on Revenue Collection (n=324)

Key: *HE = Highly Effective, E = Effective, ME = Moderately Effective, LE = Low Effectiveness, I = Ineffective.*

	TAUSI Portal System Operational Efficiency	I	I	LE	LE	ME	ME	E	E	HE	HE		
S/N	TAUSI Portal System Operational Efficiency	f	%	f	%	f	%	f	%	f	%	Mean	Std
i	How effective is the TAUSI portal speed in improving the revenue amount collected	9	2.9	14	4.6	18	5.9	67	21.9	198	64.7	4.4	.99
ii	How effective is the TAUSI portal in enhancing revenue growth	16	5.2	31	10.0	53	17.1	136	43.9	74	23.9	3.7	1.09
iii	How effective is the TAUSI portal in improving the accuracy of tax records	17	5.6	36	11.8	67	22.0	100	32.9	84	27.6	3.6	1.16
iv	How effective is the TAUSI portal system usability in achieving revenue targets achievements	23	7.4	42	13.6	58	18.8	122	39.5	64	20.7	3.5	1.17
v	How effective is the TAUSI portal in enhancing automation of tax assessment	18	5.8	45	14.6	66	21.4	96	31.1	84	27.2	3.5	1.19
vi	How effective is the TAUSI portal instant transaction confirmation in achieving revenue targets	29	9.6	37	12.2	60	19.8	106	35.0	71	23.4	3.5	1.24
vii	How effective is the TAUSI portal in reducing manual workload and paperwork in revenue collection	15	4.9	51	16.7	57	18.6	84	27.5	99	32.4	3.6	1.22
viii	How effective is the TAUSI portal in minimizing data inconsistencies	23	7.5	44	14.4	53	17.4	116	38.0	69	22.6	3.5	1.2
ix	How effective is the TAUSI portal in increasing transaction processing volume	19	6.3	46	15.3	52	17.3	90	30.0	93	31.0	3.6	1.24
x	How effective are the TAUSI portal system alerts/reminder increased processing capacity	35	11.6	34	11.2	58	19.1	85	28.1	91	30.0	3.5	1.33
	Grand mean score											3.6	1.18

Source: Field Data (2026)

To complement the quantitative findings, interviews with 3 key informants explored respondents' views on the TAUSI Portal System's operational efficiency in enhancing revenue collection in Moshi Municipal Council. The interview findings were organized into themes and codes, as presented in Table IV.

Table IV: Themes, Codes and Key Informants' Views on the Effectiveness of TAUSI Portal System Operational Efficiency on Revenue Collection (n = 3)

Theme	Codes/Sub-themes	f	%	Key Informants
Transaction speed	Faster revenue collection	2	66.7	KI I, KI II
Accuracy of tax records	Improved record accuracy	2	66.7	KI II, KI III
Instant transaction confirmation	Timely payment verification	2	66.7	KI II, KI III
Reduced manual workload	Automated revenue processes	2	66.7	KI I, KI II
Transaction processing capacity	Faster transaction processing	2	66.7	KI I, KI II

Source: Field Data (2026)

The data in Table IV show that two of the three key informants (66.7%) reported that the TAUSI Portal System improved transaction speed, tax record accuracy, instant transaction confirmation, reduced manual workload, and transaction processing capacity. These findings indicate that the TAUSI Portal System's operational efficiency has enhanced revenue collection by improving the speed, accuracy, automation, and efficiency of revenue administration in Moshi Municipal Council.

The results in Table IV indicate that taxpayers perceived the TAUSI Portal System's operational efficiency as effective in enhancing revenue collection, with a grand mean score of 3.6, indicating a high level of effectiveness. Specifically, Table IV shows that 86.6% of taxpayers indicated that the TAUSI portal speed improved revenue collection as effective or highly effective; 7.5%

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indicated ineffective or low effectiveness, while 5.9% indicated moderately effective. The mean score of 4.4 indicated a very high level of effectiveness, and a standard deviation of 0.99 signifies low variation in taxpayers' opinions. The results infer that the speed of the TAUSI Portal System has improved revenue collection in Moshi Municipal Council. The results complied with what was commented by Key Informant I, who stated:

The TAUSI portal has improved the speed of revenue collection by enabling taxpayers to generate control numbers and complete payments quickly. Previously, manual procedures delayed transactions, but the portal now processes payments almost instantly, allowing the council to receive revenue more quickly and efficiently (Interview, Key Informant I: 15/04/2026).

Similarly, Key Informant II remarked: *"The improved TAUSI portal has reduced queues, minimized delays in payment verification, and enabled revenue officers to serve more taxpayers within a shorter period. This has increased the volume of daily transactions and revenue collection in the council"* (Interview, Key Informant II: 16/04/2026). The interview findings indicate that the TAUSI Portal System's processing speed has streamlined revenue collection processes, reduced delays, and increased the volume of revenue transactions, thereby enhancing revenue collection in Moshi Municipal Council.

These results align with the TOE Framework, which emphasises that successful implementation of a technological system depends on its technological characteristics, particularly functionality, efficiency, and reliability. The improved processing speed of the TAUSI Portal System shows how efficient technological innovation can enhance organisational performance by improving revenue collection processes and increasing revenue generation. These findings align with Chepkoech [9], who found that efficient e-payment systems enhanced revenue collection by improving operational efficiency, accountability, and transparency while minimising manual errors and delays. The similarity in findings suggests that improving the operational efficiency of digital revenue collection systems contributes positively to revenue collection performance in local government authorities.

The data in Table IV show that 60.2% of taxpayers indicated that the TAUSI portal system usability helped achieve revenue targets as effective or highly effective, 21.0% indicated ineffective or low effectiveness, and 18.8% indicated moderate effectiveness. The mean score of 3.5 indicates a high level of effectiveness, and a standard deviation of 1.17 signifies high variation in taxpayers' opinions. The results suggest that the usability of the TAUSI Portal System has helped Moshi Municipal Council achieve revenue targets. These results align with the TOE Framework, which emphasises that technological characteristics such as system usability and functionality facilitate effective technology implementation and improve organisational performance. The findings show that a user-friendly digital revenue collection system improves revenue collection by encouraging greater user participation and more efficient service delivery. These findings are consistent with Mellor and Duffield [14], who found that digital tax portals with user-friendly features and efficient functionality improved local revenue collection by enhancing user experience, reducing processing delays, and supporting timely revenue payments.

Table IV shows that 58.3% of taxpayers indicated that the TAUSI portal enhanced automation of tax assessment as effective or highly effective, 20.4% indicated ineffective or low effectiveness, and 21.4% indicated moderate effectiveness. The mean score of 3.5 indicated a high level of effectiveness. The results show that the TAUSI Portal System has enhanced tax assessment automation in Moshi Municipal Council. These results align with the TOE Framework, which emphasises that technological innovations with automated functions improve organisational efficiency by streamlining operational processes and reducing human error. The findings show that automated tax assessment supports more efficient revenue administration and improved revenue collection. These findings are consistent with Nkoronko and Mutembei [15], who found that automated invoicing and reduced human error through the TAUSI Portal System enhanced operational efficiency and increased revenue collection in local government authorities.

The results in Table IV show that 58.4% of taxpayers indicated that instant transaction confirmation through the TAUSI portal helped achieve revenue targets as effective and highly effective; 21.8% indicated ineffective and low effectiveness, while 19.8% indicated moderately effective. The mean score of 3.5 indicated a high level of effectiveness, with a standard deviation of 1.22, signifying high variation in taxpayers' opinions. The results indicated that instant transaction confirmation through the TAUSI Portal System has helped Moshi Municipal Council achieve revenue targets. The results are in agreement with what was commented by Key Informant II, who stated

The TAUSI portal provides instant confirmation immediately after a payment is completed, allowing both taxpayers and revenue officers to verify transactions without delay. This has improved confidence in the payment process and ensured that revenue is recorded promptly in the system (Interview, Key Informant II: 16/04/2026).

Similarly, Key Informant III remarked: *"Instant transaction confirmation has minimized payment disputes and eliminated delays in verifying whether payments have been received. As a result, revenue officers can process more transactions efficiently, contributing to the timely achievement of the council's revenue targets"* (Interview, Key Informant III: 30/04/2026). The interview findings indicate that instant transaction confirmation through the TAUSI Portal System has improved revenue collection efficiency by enabling timely payment verification, reducing transaction delays, and facilitating prompt updates to revenue records in Moshi Municipal Council. These results align with the TOE Framework, which emphasises that technological features such as system reliability and real-time functionality enhance organisational performance by improving operational efficiency. The findings show that instant transaction confirmation supports timely revenue collection and helps achieve revenue targets. These findings are consistent with Zabedayo et al. [18], who found that real-time payment confirmation in electronic revenue collection systems reduced delays,

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improved transaction accuracy, and enhanced revenue collection performance in local government authorities.

Table IV shows that 59.9% of taxpayers indicated that the TAUSI portal reduced manual workload and paperwork in revenue collection as effective or highly effective; 21.6% indicated it was ineffective or low effectiveness; and 18.6% indicated it was moderately effective. The mean score of 3.6 indicated a high level of effectiveness, with a standard deviation of 1.22, signifying high variation in taxpayers' opinions. The results infer that the TAUSI Portal System has reduced manual workload and paperwork in revenue collection activities. The results coincide with what was commented by Key Informant I, who stated:

The TAUSI portal has significantly reduced manual workload by automating most revenue collection activities, including bill generation, payment recording, and receipt issuance. This has minimised paperwork, reduced time spent on manual record-keeping, and enabled revenue officers to perform their duties more efficiently (Interview, Key Informant I: 15/04/2026).

D. Similarly, Key Informant II remarked

Before the introduction of the TAUSI portal, revenue officers relied heavily on paper-based records, which were time-consuming and error-prone. The portal has digitized these processes, reduced paperwork, and allowed officers to focus on monitoring revenue collection and providing better services to taxpayers (Interview, Key Informant II: 16/04/2026).

The interview findings indicate that the TAUSI Portal System has reduced manual workload and paperwork by automating revenue collection processes, minimizing manual record keeping, and improving the efficiency of revenue administration in Moshi Municipal Council. These results align with the TOE Framework, which emphasises that automated technological innovations enhance organisational performance by simplifying operational processes and improving efficiency. The findings show that reducing manual workload through digital systems supports more effective revenue collection. These findings align with Arong et al. [19], who found that electronic revenue collection systems reduced paperwork and manual processing, improving operational efficiency and enhancing revenue collection performance in local government authorities.

Table IV shows that 60.6% of taxpayers indicated that the TAUSI portal minimised data inconsistencies as effective or highly effective, 21.9% indicated ineffective or low effectiveness, and 17.4% indicated moderate effectiveness. The mean score of 3.5 indicates a high level of effectiveness, with a standard deviation of 1.2, signifying high variation in taxpayers' opinions. The results suggest that the TAUSI Portal System has minimised data inconsistencies in revenue collection. These results align with the TOE Framework, which emphasises that reliable technological systems enhance organisational performance by improving information quality and supporting effective decision-making. The findings show that minimising data inconsistencies through digital technology supports more efficient revenue administration and improved revenue collection. These findings are consistent with Michael et al. [20], who found that electronic revenue collection systems improved the accuracy and reliability of revenue records by reducing manual errors and enhancing real-time data management, thereby strengthening revenue collection performance in local government authorities.

Table IV shows that 58.1% of taxpayers indicated that the TAUSI portal system alerts and reminders increased processing capacity as effective or highly effective, 22.8% indicated ineffective or low effectiveness, and 19.1% indicated moderate effectiveness. The mean score of 3.5 indicated a high level of effectiveness, with a standard deviation of 1.33, signifying high variation in taxpayers' opinions. The results infer that the TAUSI Portal System's alerts and reminder features have improved revenue processing capacity in Moshi Municipal Council. These results align with the TOE Framework, which emphasises that technological systems with effective communication and monitoring features improve organisational performance by enhancing operational efficiency and supporting timely decision-making. The findings show that system-generated alerts and reminders support efficient revenue processing and improved revenue collection. These findings align with Mellor and Duffield [14], who found that digital tax portals with real-time notifications and automated system functions enhanced operational efficiency and improved local revenue collection by facilitating timely taxpayer compliance and transaction management.

E. Diagnostic Test for Multiple Linear Regression

This section presents the results of hypothesis testing using multiple regression analysis to determine the effect of the TAUSI Portal System's operational efficiency on revenue collection in Moshi Municipal Council. Before estimating the regression model, we examined multiple regression assumptions, including normality, linearity, and multicollinearity, to ensure the data were suitable for analysis. We tested the hypotheses at a 5% significance level; we rejected null hypotheses with p-values less than 0.05 and did not reject those with p-values greater than 0.05.

F. Normality Test

Before conducting multiple linear regression analysis, we examined the normality assumption to determine whether the residuals were approximately normally distributed. Hair et al. (2022) state that regression residuals should approximate a normal distribution to produce reliable parameter estimates and significance tests. Therefore, we assessed normality using the Kolmogorov–Smirnov and Shapiro–Wilk tests in SPSS. We further supported this assessment by examining the histogram, Normal P–P Plot of standardised residuals, and the skewness and kurtosis values. Table VI presents the normality test results.

Table V: Tests of Normality (n = 324)

Variables	Kolmogorov–Smirnov	Kolmogorov–Smirnov	Kolmogorov–Smirnov	Shapiro–Wilk	Shapiro–Wilk	Shapiro–Wilk
	Statistic	df	Sig.	Statistic	df	Sig.
Revenue Collection	.081	324	.001	.972	324	.001

a. Lilliefors Significance Correction.

Source: Field Data (2026).

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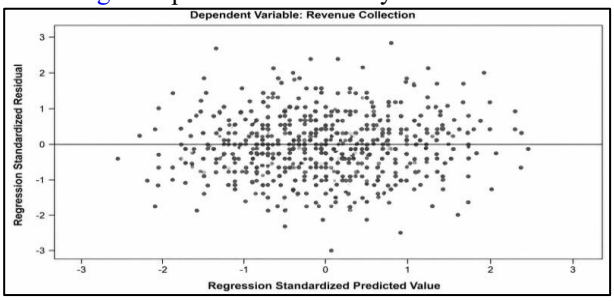
The results in Table V indicate that both the Kolmogorov–Smirnov test (D = .097, p = .005) and the Shapiro–Wilk test (W = .963, p = .001) were statistically significant, suggesting that the data departed from a perfect normal distribution. However, because the sample size was relatively large, these tests were highly sensitive to minor deviations from normality. Therefore, normality should also be assessed using a histogram, a Normal P–P Plot of standardised residuals, and skewness and kurtosis statistics. The skewness (-0.055) and kurtosis (-0.909) values were within the acceptable range of ±2, indicating approximate normality. Consequently, the normality assumption was considered satisfied, and the data were regarded as suitable for multiple linear regression analysis. Since the Kolmogorov–Smirnov and Shapiro–Wilk tests are sensitive to large sample sizes, the normality assumption was further assessed using a histogram of the regression standardized residuals.

G. Linearity Test

Before estimating the multiple linear regression model, the assumption of linearity was examined to determine whether a linear relationship existed between the independent variables and the dependent variable. In SPSS, linearity was assessed using a scatterplot of standardised residuals against standardised predicted values. A random distribution of points around the zero line, without any clear curvilinear or systematic pattern, indicates that the linearity assumption is satisfied. Figure 1 presents the linearity test results.



[Fig.1: Scatterplot of Standardized Residuals versus Standardized Predicted Values]

Source: Field Data (2026).

The scatterplot in Figure 1 shows that the standardised residuals are randomly scattered around the zero line, with no discernible pattern, curve, or funnel shape. The points were evenly dispersed across the range of standardized predicted values, indicating a linear relationship between the predictor variables and revenue collection. Therefore, the linearity assumption was satisfied, confirming that the data were appropriate for multiple linear regression analysis.

H. Multicollinearity Test

Before estimating the multiple linear regression model, the assumption of multicollinearity was examined to determine whether the independent variables were highly correlated. Multicollinearity occurs when two or more predictor variables are highly correlated, which may inflate the standard errors of the regression coefficients and reduce the reliability of the estimated model. In SPSS, multicollinearity was assessed using Tolerance and the Variance Inflation Factor (VIF). Tolerance values greater than 0.10 and VIF values less than 10.00 indicate that multicollinearity is not a concern and that each independent variable contributes unique information to the regression model. The linearity test results are presented in Table VI.

Table VI: Multicollinearity Test Results (n = 324)

Model	Variables	Collinearity Statistics	Collinearity Statistics
		Tolerance	VIF
1	(Constant)	–	–
	Transaction Speed	0.945	1.058
	Accuracy of Tax Records	0.920	1.087
	Reduction of Manual Workload and Paperwork	0.957	1.045
	Transaction Processing Capacity	0.905	1.105

a. Dependent Variable: Revenue Collection

Source: Field Data (2026)

Table VI shows that tolerance values ranged from 0.905 to 0.957, while VIF values ranged from 1.045 to 1.105. Since all tolerance values exceeded the recommended minimum threshold of 0.10 and all VIF values were substantially below the maximum threshold of 10.00, the findings indicate that multicollinearity was not present among the independent variables. Therefore, the predictor variables were not highly correlated with one another, and each variable contributed unique information to the regression model. Consequently, the multicollinearity assumption was satisfied, indicating that the data were suitable for multiple linear regression analysis.

I. Model Summary

After confirming that the assumptions of multiple linear regression were satisfied, the regression model was estimated to determine the extent to which the operational efficiency of the TAUSI Portal System explained variations in revenue collection in Moshi Municipal Council. The model summary provides the multiple correlation coefficient (R), coefficient of determination (R^2), adjusted coefficient of determination (Adjusted R^2), and the standard error of the estimate. Table VII presents the model summary results.

Table VII: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.781	.610	.605	.486

a. Predictors: (Constant), Transaction Speed, Accuracy of Tax Records, Reduction of Manual Workload and Paperwork, Transaction Processing Capacity.
b. Dependent Variable: Revenue Collection.

Source: Field Data (2026)

The results in Table VII show that the multiple correlation coefficient (R = .781) indicates a strong positive relationship between the operational efficiency dimensions of the TAUSI Portal System and revenue collection. The coefficient of determination (R^2 = .610) indicates that 61.0% of the variation in revenue collection was explained by transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity. The remaining 39.0% of the variation was attributed to other factors not included in the model. The adjusted coefficient of determination (Adjusted R^2 = .605) was close to the R^2 value, indicating that the model had good explanatory power with minimal shrinkage. Furthermore, the standard

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error of the estimate (0.486) suggests that the regression model provided a reasonably accurate prediction of revenue collection. Overall, the model was considered appropriate for explaining the influence of the TAUSI Portal System's operational efficiency on revenue collection.

J. ANOVA Test

The Analysis of Variance (ANOVA) test was conducted to determine whether the overall multiple linear regression model significantly explained the relationship between the operational efficiency dimensions of the TAUSI Portal System and revenue collection in Moshi Municipal Council. The ANOVA test examines whether the regression model fits the data better than a model without predictor variables. Table VIII presents the ANOVA results.

Table XIII: ANOVA Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	119.256	4	29.814	126.183	.001[b]
Residual	75.326	319	0.236		
Total	194.582	323			

a. Dependent Variable: Revenue Collection
b. Predictors: (Constant), Transaction Speed, Accuracy of Tax Records, Reduction of Manual Workload and Paperwork, Transaction Processing Capacity

Source: Field Data (2026)

The results in Table VIII indicate that the overall regression model was statistically significant, $F(4, 319) = 126.183$, $p < .001$. This finding indicates that the operational efficiency dimensions of the TAUSI Portal System jointly explained a significant proportion of the variation in revenue collection in Moshi Municipal Council. Therefore, the regression model fit the data well and was appropriate for examining the influence of transaction speed, accuracy of tax records, reduction of manual workload and paperwork, and transaction processing capacity on revenue collection. Consequently, the model was considered suitable for estimating the regression coefficients and testing the study hypotheses.

K. Regression Coefficient

The regression coefficients were estimated to determine each operational efficiency dimension of the TAUSI Portal System's contribution to revenue collection in Moshi Municipal Council. The standardized and unstandardized coefficients, t-values, significance levels, and collinearity statistics were examined to establish the direction, magnitude, and statistical significance of each predictor variable. Table IX presents the regression coefficient results.

Table IX: Regression Coefficients

Model	Unstandardized Coefficients	Unstandardized Coefficients	Standardized Coefficients			Collinearity Statistics	Collinearity Statistics
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	0.621	0.163	–	3.810	.000	–	–
Transaction Speed	0.314	0.043	.342	7.302	.000	.945	1.058
Accuracy of Tax Records	0.248	0.046	.261	5.391	.000	.920	1.087
Reduction of Manual Workload and Paperwork	0.179	0.041	.201	4.366	.000	.957	1.045
Transaction Processing Capacity	0.216	0.045	.228	4.800	.000	.905	1.105

a. Dependent Variable: Revenue Collection

Source: Field Data (2026)

The results in Table IX indicate that all four dimensions of the TAUSI Portal System's operational efficiency had positive and statistically significant effects on revenue collection. Transaction speed had the strongest influence on revenue collection ($\beta = .342$, $t = 7.302$, $p = .000$), indicating that faster transaction processing contributed substantially to improved revenue collection. Accuracy of tax records also exerted a positive and significant effect ($\beta = .261$, $t = 5.391$, $p = .000$), suggesting that improved accuracy in tax records enhanced revenue collection.

The study tested four null hypotheses to determine whether the operational efficiency dimensions of the TAUSI Portal System significantly influenced revenue collection in Moshi Municipal Council. The decision to reject or not reject each null hypothesis was based on the regression coefficient results at a 5% level of significance. A null hypothesis was rejected when the corresponding p-value was less than 0.05.

The first null hypothesis (H_{01}) stated that the TAUSI Portal transaction speed has no significant effect on revenue collection in Moshi Municipal Council. The regression results indicated that transaction speed had a positive and statistically significant effect on revenue collection ($\beta = .342$, $t = 7.302$, $p = .000$).

The second null hypothesis (H_{02}) stated that TAUSI Portal tax record accuracy has no significant effect on revenue collection in Moshi Municipal Council. The regression results showed that tax record accuracy had a positive and statistically significant effect on revenue collection ($\beta = .261$, $t = 5.391$, $p = .000$).

The third null hypothesis (H_{03}) stated that reducing manual workload and paperwork through the TAUSI Portal has no significant effect on revenue collection in Moshi Municipal Council. The regression results showed that reducing manual workload and paperwork had a positive and statistically significant effect on revenue collection ($\beta = .201$, $t = 4.366$, $p = .000$).

The fourth null hypothesis (H_{04}) stated that the TAUSI Portal transaction processing capacity has no significant effect on revenue collection in Moshi Municipal Council. The regression results indicated that transaction processing capacity had a positive and statistically significant effect on revenue collection ($\beta = .228$, $t = 4.800$, $p = .000$).

The study found that the TAUSI Portal System's operational efficiency significantly enhanced revenue collection in Moshi Municipal Council.

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Taxpayers rated the portal as effective in improving transaction speed, revenue growth, accuracy of tax records, system usability, automation of tax assessment, instant transaction confirmation, reduction of manual workload and paperwork, minimization of data inconsistencies, transaction processing capacity, and system alerts, with an overall mean score of 3.6, indicating a high level of effectiveness. The study found that the portal streamlined revenue collection by reducing processing delays, improving the accuracy of tax records, minimising paperwork, enabling real-time transaction confirmation, and increasing transaction processing capacity. The multiple regression analysis confirmed these findings by showing that transaction speed, accuracy of tax records, reduced manual workload and paperwork, and transaction processing capacity each had a positive and statistically significant effect on revenue collection. Consequently, all four null hypotheses were rejected, indicating that the operational efficiency of the TAUSI Portal System significantly contributed to improved revenue collection in Moshi Municipal Council.

V. CONCLUSION

The study concluded that the operational efficiency of the TAUSI Portal System plays an important role in enhancing revenue collection in Moshi Municipal Council. Specifically, transaction speed had a positive and statistically significant effect on revenue collection ($\beta = .342$, $p = .000$), indicating that faster transaction processing improved revenue performance. Accuracy of tax records also had a positive and statistically significant effect ($\beta = .261$, $p = .000$), showing that accurate, reliable tax records enhanced revenue collection. Similarly, reducing manual workload and paperwork positively and significantly influenced revenue collection ($\beta = .201$, $p = .000$), suggesting that automating revenue administration improved operational efficiency and revenue performance. Furthermore, transaction processing capacity had a positive and statistically significant effect on revenue collection ($\beta = .228$, $p = .000$), implying that increased system capacity to process transactions contributed to improved revenue collection. Overall, the findings show that strengthening the TAUSI Portal System's operational efficiency improves the effectiveness and efficiency of revenue administration, supporting sustainable local revenue collection in Moshi Municipal Council.

RECOMMENDATION

The Council should continue investing in improving the TAUSI Portal System by strengthening its technical infrastructure, enhancing system reliability, increasing transaction processing capacity, and ensuring regular system maintenance. The Council should also provide adequate financial and institutional support to promote the system's effective use in revenue collection.

Tax officers should continue promoting the effective use of the TAUSI Portal System by providing timely assistance to taxpayers, ensuring accurate management of tax records, monitoring system performance, and reporting technical challenges promptly to maintain efficient revenue collection.

Taxpayers should make full use of the TAUSI Portal System for tax registration, payment, and verification of transactions. They should also ensure timely tax compliance and report any system-related challenges to the Council to support continuous portal improvement and enhance revenue collection.

DECLARATION STATEMENT

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

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