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*Challenges and Mitigation Measures towards Revenue  
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## **Challenges and Mitigation Measures towards Revenue Collection in Singida Municipal Council a focus on transit Permits with Forest Receipts Success**

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### **Abstract**

*The study's objective was to evaluate the challenges and mitigation measures towards revenue collection in Tanzanian local government authorities: a focus on transit permits with forest receipts success. The challenges which employed to the study are transparency and accountability, corruption and merged system. The study was employed the both quantitative and qualitative approach as design, interview and documentary analysis was employed. Thematic and comparative analysis was used to analyses the data from protagonists. The findings of the business study showed that corruption, accountability, and transparency can all affect Tanzanian local government officials' capacity to collect taxes, particularly when it comes to transit permits with forest receipts. The business study came to the conclusion that Singida Municipal Council must ensure that the factors that impact revenue such as a lack of qualified staff, inattentive management, dishonest revenue collectors, and a refusal to pay revenue are resolved because the Council's failure to implement various development projects had a negative impact on all service sectors. The report suggested that Singida Municipal Council create appropriate revenue collection plans that take into account all available revenue streams.*

**Keywords:** Revenue Collection, Transit Permits, Forest Receipts

### **1. Introduction**

Transport contribute greater role in economic development, enabling the movement of goods and services and facilitating trade. However, inadequate regulation and monitoring can lead to various challenges, including forest destruction resulting from goods and services transit. This problem is particularly significant in developing countries, where forests serve as essential sources of livelihood for local populations (World Bank, 2019). To address this pressing issue, some local governments have implemented transit permits as a regulatory mechanism for goods and services transportation through forests. These permits are issued based on specific conditions, such as vehicle type, transported goods, and destination. However, the current permit system is often plagued by corruption and lack of transparency, leading to a significant loss of government revenue (UNEP, 2018). In response to these challenges, the Singida Municipal Council has taken a proactive approach by exploring the merging of transit permits with receipts for forest usage fees. This innovative system aims to provide a more streamlined and transparent approach to regulating transportation through forests. It also enhances

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revenue collection for the government. Therefore, this case study aims to examine the improving of this system at the Singida Municipal Council, specifically focusing on its impact on revenue collection. The findings of this investigation will have broad implications for society. For local government officials responsible for implementing this system, the insights gained will serve as a valuable resource to assess its effectiveness, identify challenges, and make informed decisions regarding its enhancement and optimization (OECD, 2020). The study's findings will also add to the body of ideas on sustainable transportation and forest management, benefiting researchers, policymakers, and other stakeholders globally (FAO, 2017).

Additionally, the local population, whose livelihoods heavily depend on forests, will benefit from this research. By examining the impact of the new system, we can gain a deeper understanding of its effects on their daily lives and income sources. This knowledge will help identify any unintended consequences and potential improvements, ensuring a balance between economic activities and sustainable forest management (IUCN, 2021). The time frame of this business case study are based on three years' comparisons where by operations will be judge before the introduction of the new system and after the new system been introduced (2019-2022) in Mbeya district council where merging transit permits with receipts for forest usage fees are practice, followed by the planning and implementation stages. Additionally, we will examine the challenges faced during the implementation process and the measures taken to address them. Finally, we will analyze the improving of the upgraded system in terms of revenue collection. We will also analyze its impact on the local population and the environment. Singida Municipal Council, like many other regions globally, has faced significant challenges related to corruption, lack of transparency, and revenue leakage. These issues have far-reaching consequences and affect the effectiveness of the existing transit permit system, resulting in substantial revenue losses for local governments at various levels. Although the new system of collecting revenue introduced in LGAs still Singida Municipal Council was loose the revenue. According to PO-RALG (2023) reported that the new system of revenue collection in LGA is not successful due to complexity, lack of expert, server failure due to poor connection of internet and some of system developer do not know the user requirement that's why the new system was failure to increase revenue collection.

At the global level, illegal forest products trade is a pervasive problem that undermines sustainable forest management and hampers revenue collection. According to the UN (2020), global illicit trade in forest products amounts to billions of dollars annually. This illicit trade is fueled by corruption, smuggling,

and fraudulent practices, leading to significant revenue losses for governments worldwide. In Tanzania, a study by the National Bureau of Statistics (NBS) (2021) indicates that corruption and revenue leakage in the forestry sector remain critical challenges. The report highlights the need for stronger governance and transparency in forest products transportation to mitigate revenue losses and ensure sustainable forest management. These findings align with the issues faced in Singida Municipal Council, where corruption and lack of transparency in forest product transportation have undermined revenue collection efforts. Closer to Singida Municipal Council, forest products transportation has been particularly affected by these challenges. According to a study conducted by the Singida Regional Secretariat (2022), revenue leakage and corruption in the transportation sector have resulted in significant financial losses for local governments. The report emphasizes the urgent need for improved systems, stricter enforcement, and enhanced transparency to address these issues effectively.

Within Singida Municipal Council itself, the impact of corruption, lack of transparency, and revenue leakage in forest product transportation is evident. Reports from the Singida Municipal Council (2022) reveal that the existing transit permit system is prone to manipulation, bribery, and unauthorized transportation activities. This has not only led to substantial revenue losses for the local government but also contributed to environmental degradation and unsustainable forest management practices. Addressing these challenges requires an inclusive method that involves global collaboration, national policy reforms, and localized strategies. Efforts must focus on enhancing transparency, strengthening governance, and implementing effective monitoring and enforcement mechanisms. This is to combat corruption and revenue leakage in forest product transportation. The principal protagonists in this scenario are the revenue collectors, forest customers, the Singida Municipal Council officials responsible for implementing the updated system. In this case, the term "protagonists" refers to the key individuals or groups of people who will be actively engaged in this study. The protagonists will include revenue collectors, forest customers in the Singida District of Tanzania, head of department of natural resources and operational staffs are the main characters. These officials have significant expertise and experience in dealing with the challenges of forest management and revenue leakage. Their inclusion in the study is crucial as they possess critical knowledge of the intricacies involved in implementing and operating the merged system. By involving these protagonists, the research need to gain unique perceptions into the practical realities and experiences faced by those responsible for managing the forests and revenues. The Singida Municipal Council has taken several steps to resolve the controversies surrounding transit permits and forest usage fees. They have conducted extensive research and

consultations with various stakeholders to ensure that the proposed system is feasible and effective. They have also developed clear guidelines and regulations for the revised system and provided training for officials to ensure its implementation effectively (Ahmad et al., 2025). This concept note introduces a case study focusing on the merging of transit permits with receipts for forest usage fees. This was implemented to enhance transparency, accountability, and revenue collection in forest management. However, despite initial expectations that this solution would address corruption and revenue leakage, it has proven ineffective. One of the key reasons for the ineffectiveness of the implemented solution is the persistence of corruption within the system (Waskita and Ashari, 2025). Despite the introduction of the new system, corrupt practices such as bribery, favoritism, and unauthorized transportation of forest products have continued to exist. This indicates that the solution did not effectively address the underlying issues of corruption and revenue leakage. The lack of proper enforcement mechanisms and monitoring systems has allowed these corrupt practices to persist, leading to the continued loss of revenue for the government (Al-Saggaf *et al.*, 2025).

This study is expected to benefit society in several ways. Firstly, they will help to identify gaps in the current system. This will enable improvements and better alignment with transparency, accountability, and revenue collection. Secondly, the study will provide insights into the factors hindering the effectiveness of the merged system. It will also offer recommendations for enhancing its implementation and addressing the challenges faced. Ultimately, the goal is to achieve a more robust and efficient approach to transportation regulation through forests and sustainable forest management. This will ensure the well-being of both the environment and local communities. To answer the questions surrounding this case, we will engage with key stakeholders and protagonists involved in the implementation and management of the merged system. The main questions to be addressed include:

- (a) How has the merging of transit permits with forest usage fees affected revenue collection and transparency and accountability?
- (b) What are the underlying factors contributing to corruption and revenue leakage persistence despite the merged system?
- (c) What are the feasibility challenges associated with the merged system in balancing effective transportation regulation and sustainable forest management?
- (d) How can the merged system be improved to enhance transparency, accountability, and revenue collection?

By seeking answers to these questions, we aim to gain a comprehensive understanding of the case and provide actionable insights for addressing the challenges faced.

## **2. Literature Review**

The selection of the institutional theory as a guiding framework for the investigation of the business case is highly relevant and justified by its focus on understanding the development of structures and practices in response to external pressures and expectations. In the context of merging transit permits with receipts for forest usage fees, the Singida Municipal Council is responding to various external pressures and expectations related to forest management and revenue collection. By applying the Institutional Theory, the study can gain insights into how the institutional environment and regulatory framework influence the implementation and effectiveness of the merged system. Numerous studies have applied the Institutional Theory in the context of natural resource management and environmental governance, particularly in developing countries. For instance, a study by Agrawal and Ribot (1999) examined how local institutions in developing countries respond to external pressures and adapt their rules and practices for natural resource management. Their findings demonstrated that institutions tend to adapt to changing external factors and expectations to maintain legitimacy and support. Similarly, a study by Poteete et al, (2010) explored how institutional arrangements for forest management respond to external pressures and internal dynamics. The study revealed that successful forest governance requires the alignment of formal rules and regulations with the informal norms and values of local communities and stakeholders.

In the case of merging transit permits with receipts for forest usage fees, the Singida Municipal Council is likely to face pressures from national regulatory bodies, international agreements on sustainable forest management, and expectations from local communities and environmental organizations. The Institutional Theory can help analyze how the Council responds to these pressures and how it adapts its institutional practices to enhance transparency, accountability, and revenue collection in forest management. The Stakeholder Theory is another relevant framework for guiding the investigation of the business case. This theory highlights the significance of seeing the benefits and prospects of numerous investors in administrative managerial procedures. In the context of the merged system, multiple investors are involved, including government officials, local communities, transportation operators, and environmental organizations. The Stakeholder Theory can help identify the diverse interests and power dynamics among these stakeholders and understand how their involvement affects

the effectiveness of the merged system. Numerous studies have utilized the Stakeholder Theory in natural resource management and governance contexts. For example, Reed et al. (2009) applied the Stakeholder Theory in analyzing the participation and engagement of stakeholders in environmental decision-making processes. They found that considering stakeholders' perspectives and interests leads to more effective and sustainable environmental management outcomes (Asimeng, and 2025).

In the case of merging transit permits with receipts for forest usage fees, the interests of various stakeholders may vary. Government officials may be concerned with revenue collection and regulatory compliance, while local communities may prioritize livelihood security and sustainable resource (Braga and Rodrigues, 2025). The Stakeholder Theory can provide a lens to examine these diverse interests and potential conflicts, leading to a more comprehensive understanding of the challenges and opportunities associated with the merged system. In summary, the Institutional Theory and the Stakeholder Theory are both relevant and valuable in guiding the investigation of the business case. The Institutional Theory will shed light on the institutional environment and regulatory framework surrounding forest management and revenue collection, while the Stakeholder Theory will help identify the interests and perspectives of diverse stakeholders. By incorporating these theories, the study can develop a comprehensive understanding of the factors influencing the effectiveness of merging transit permits with receipts for forest usage fees and contribute to the literature on sustainable forest management and revenue collection practices.

Collection models of revenue collection in LGAs in Tanzania is not efficiently since there is no harmonization that cause some of LGAs to lose the revenue for example Temeke Municipal Council collect high amount of revenue in 2022 due to outsourcing revenue collection strategy by using the private agent while other councils do not apply outsourcing revenue collection strategy. So there is need to apply the outsourcing revenue collection strategy by using the private agents for all councils so as to increase the efficient in the same point Singida Municipal Council has not use outsourcing revenue collection strategy for any sources. Currently, corruption and lack of transparency still is main problems that cause the Singida Municipal Council to lose the revenue. The lack of transparency among staffs and bribery among revenue collectors in Singida Municipal Council leads the revenue collection to drop year after year. Revenue collectors of Singida Municipal Council was paying the salaries on time due to the government employees. The point is about the increments and allowance based on performance still is challenges in term of employees benefit. Another factor contributing to the ineffectiveness of the

solution is the lack of transparency. Transparency is essential for ensuring accountability and preventing revenue leakage. However, the merged transit permits and receipts system has not provided the level of transparency required to track and monitor the transportation of forest products effectively. The information related to permits, fees, and usage has not been readily accessible or easily auditable, making it challenging to identify and address potential loopholes or fraudulent activities. For example, in Arusha city council was not successful in revenue collection when decide to outsource some of sources the revenue collection was increased and hence they meet targets so the solution of Arusha City Council was being opted outsourcing revenue collection strategy (Braga and Rodrigues, 2025).

Furthermore, the complexity and practical challenges associated with implementing and managing the merged system have also contributed to its ineffectiveness. The system requires efficient coordination and collaboration among various stakeholders, including government officials, transport operators, and forest management authorities. However, the lack of proper planning, capacity building, and resources has hindered the smooth operation of the system. Inadequate training and awareness among the relevant stakeholders have further impeded the successful implementation and utilization of the merged system. This study aims to Travel into the complexities surrounding this dilemma and explore its significance. The selected case study on the merging of transit permits with forest usage fees was chosen due to its relevance and impact on society. Forest management is not only crucial for sustainable environmental practices but also generates revenue for local governments. By examining this case, we aim to shed light on the challenges faced in striking a balance between effective transportation regulation through forests and sustainable forest management. Also aim to ensure adequate revenue collection.

Understanding the societal implications of this case is essential. The ineffective implementation of the merged system raises concerns about corruption and revenue leaks, which are undermining transparency and accountability. This has direct consequences for both the environment and local communities who depend on forests for their livelihoods. Studying the selected case is significant as it offers an opportunity to identify shortcomings and limitations of the existing system. By thoroughly examining its feasibility and effectiveness, we can provide insights that will benefit policymakers, forest management authorities, and relevant stakeholders. Furthermore, this study need contributes to the existing form of information, enabling informed decision-making and promoting more effective and transparent revenue collection in forest management.



### **3. Research Methodology**

The methodology in this research was involved selecting a protagonist with experience in the topic under investigation. It was also involve collecting data using qualitative research methods and analyzing the data to develop a comprehensive understanding of the case. The selection of the protagonists for this study was based on their experience with forest management and revenue collection in the Singida district of Tanzania considering their ability to provide valuable insights into the challenges and opportunities associated with merging transit permits with receipts on forest management. Data collection methods included in-depth interviews, focus group discussions, and document analysis. In-depth interviews were conducted with key stakeholders in the forest management sector, including government officials, forest rangers, and representatives of local communities. The interviews were conducted to understand the challenges and opportunities associated with merging transit permits with receipts for forest management.

Focus group discussions will be held with local communities living near forest reserves. The aim is to gain insights into the local community's views on forest management and revenue collection. In addition, it is to learn how merging transit permits with receipts have impact their livelihoods. Document analysis done to gather information on government policies and regulations related to forest management and revenue collection. The documents to be analyzed include government reports, policies, and legal frameworks related to forest management and revenue collection in Tanzania. The data collected from interviews, focus group discussions, and document analysis was analyzed using a thematic analysis approach. The data was reviewed and categorized into themes, and patterns and relationships between themes were identified. The findings from the data analysis was used to develop a comprehensive understanding of the challenges and opportunities associated with merging transit permits with receipts for forest management. The findings were presented in report format, outlining the key challenges and opportunities associated with the topic in order to understand its impact on local government revenue.

### **4. Results and Discussion**

#### 4.1 Profile of Respondents

There were 41 responders in all, including ward executive officers, agents of tax collection, Singida Municipal Council personnel, businesspeople, and regular individuals. A set of questions was posed to each respondent in order to evaluate the variables influencing municipal tax collections. The distribution of respondents by work status, educational attainment, and organisational experience is displayed in Table 1.

**Table 1 General Characteristics of Respondents**

Categories	Characteristic	Number of Respondents	Percentage
Education level	Primary	NIL	NIL
	Secondary	16	39
	College/University	25	61
	No education	NIL	NIL
	<b>Total</b>	<b>41</b>	<b>100</b>
Employer	Singida Municipal Council	18	44
	<i>Heads of Units</i>	8	20
	<i>Revenue Accountants</i>	5	12
	<i>Final Accounts Accountants</i>	2	5
	<i>Planning Officers</i>	3	7
	Revenue Collection Agents	6	14
	Businessmen	5	12
	Residents of Singida Municipal Council	8	20
	Ward Executive Officers	4	9

	<b>Total</b>	<b>41</b>	<b>100</b>
Working Experience with their Organizations	Less than 1 year	4	10
	1-5 years	9	22
	6-10 years	13	32
	More than 10 years	15	36
	<b>Total</b>	<b>41</b>	<b>100</b>

## 4.2 Sources of Revenue

The Singida Municipal Council receives funding from a number of sources, including market fees, bus stand fees, and the sales of various agricultural goods produced at Singida companies. Respondents were asked if they believed that the identification and documentation of different revenue sources had been done correctly and that this had an impact on Singida's revenue collection levels. Table 2 displays the synopsis of their responses.

**Table 2 Sources of Revenue Collection in Singida Municipal Council**

	<b>Number of Respondents</b>	<b>Percentage (%)</b>
Fines and penalties	7	17
Business licenses	8	20
Forest Levy	16	39
Bus stand/car park fees	1	2
Market fees	2	5
Agricultural products	4	10
Hotel levy	2	5
Vaccination fee	0	0
Intoxication liquor	1	2

<b>Total</b>	<b>41</b>	<b>100</b>
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The majority of respondents indicated in Table 2 that they were unaware of the Singida Municipal Council's revenue sources. None of the sources given by almost half of the responses are known. Only three sources—fines and penalties (17%), property tax (20%), and the forest levy (39%)—are known to the majority of respondents. The results showed that there is very little awareness of and identification of possible revenue streams for generating sufficient funds. Therefore, in order to address the issue of poor revenue collection at Singida Municipal Council, awareness-raising on the identification of possible revenue sources is necessary. Additionally, the results indicate that there is a lack of awareness among Singida Municipal Council employees and other officials, which raises concerns about their capacity to recognise all possible revenue streams and employ them to generate sufficient funds.

### 5.3 Management of Sources

The researcher created a question asking respondents to remark on the sufficiency of source management in order to evaluate the elements influencing local revenue collection. The responses from the responders are displayed in table 3 below.

**Table 3 Management of Sources of Revenue Collection**

	<b>Number of Respondents</b>	<b>Percentage (%)</b>
Yes	15	37
No	25	61
I don't know	1	2
<b>Total</b>	<b>41</b>	<b>100</b>

According to the following chart, 61% of respondents believe that Singida Municipal Council has not managed revenue collecting sources well. Just 37% of respondents said they thought the sources of revenue collection were managed appropriately, and 2% said they weren't sure. The results indicate that inadequate management of the Council's several revenue streams is one of the causes of Singida Municipal Council's low revenue collection.

### 4.3 Reasons for Inadequate Management of Sources

Questions concerning the causes of poor source management were posed to the respondents. Table 4 displays a summary of their opinions based on their responses. According to the results in the table below, the following factors contributed to the poor management of revenue collection sources: a lack of a feasibility study (28%), a shortage of qualified personnel (21%), inadequate planning (17%), dishonest revenue collectors (14%), and some revenue sources that were unknown (10%). According to the findings, there are still issues with municipal income collection that need to be addressed.

**Table 4 Reasons for Inadequate Management of Sources of Revenue Collection**

<b>Reasons</b>	<b>Number of Respondents</b>	<b>Percentage(%)</b>
Lack of enough qualified staff	6	21
Lack of adequate plans	5	17
Some sources of revenue are not known	3	10
Lack of feasibility study	8	28
Management is not paying attention	0	0
Dishonest of revenue collectors	4	14
Lack of enforcement on revenue collection	1	3
Unwillingness to pay revenue	2	7
<b>Total</b>	<b>29</b>	<b>100</b>

### 4.4 Consequences for Low Revenue Collection

A question evaluating the effects of low revenue collection was posed to the respondents. Specifically, to express a viewpoint on the effects of low revenue collection. Table 5 displays a summary of their opinions based on their responses.

**Table 5 Consequences for Low Revenue Collection**

	<b>Number of Respondents</b>	<b>Percentage (%)</b>
Yes	20	71
No	10	24
I don't know	2	5
<b>Total</b>	<b>41</b>	<b>100</b>

According to Table 4.5, 71% of respondents agreed that Singida Municipal Council's low revenue collection has contributed to the late or non-implementation of development projects in a variety of sectors, including infrastructure, education, and health. Only 5% disagreed with these opinions, and 24% were unsure of the results. The results indicate that the Singida Municipal Council must have adequate funding to carry out its development projects in an effective manner. Their capacity to generate income is a major determinant of their financial stability.

#### 4.5 Observed Effects on the Implemented Development Projects

Respondents also had the chance to express their opinions about the effects they observed on the implemented development programs. Based on their answers, a summary of their viewpoints is shown in Table 6. The findings show that all respondents agreed that the level of development project implementation has suffered as a result of inadequate revenue collection.

**Table 6 Observed Effects on the Implemented Development Projects**

Observed effects	Level of Effectiveness			
	To a large extent	To some extent	To a small extent	Not at all
Delay in completing development projects such as schools, dispensaries etc,	22	0	0	0
Low reputation to the District Council	0	2	0	0
Failure to get timely the required social services	11	0	0	0
Poor social services to the people	0	5	0	0
Low level of productivity among the people	0	0	1	0
<b>Percentage (%)</b>	<b>80</b>	<b>17</b>	<b>3</b>	<b>0</b>

#### 4.6 Measures Employed to Reduce the Problem of Revenue Collection

Another question asked by researcher was about methods employed by Singida Municipal Council to reduce the problem of low revenue collection. Respondents gave their opinions. Table 7 shows the results for the question.

#### 4.7 Level of Measures Taken to Reduce the Problem of Low Revenue Collection

Respondents were asked a question about that specific location in order to assess the steps taken to address the issue of low revenue collection. Table 7 displays a summary of their comments on their opinions.

**Table 7 Level of Measures Taken to Reduce the Problem of Low Revenue Collection**

	<b>Number of Respondents</b>	<b>Percentage (%)</b>
Yes	28	68
No	9	22
I don't know	4	10
<b>Total</b>	<b>41</b>	<b>100</b>

The results indicate that while 22% of respondents believe the steps made to address the issue of low revenue of collection were insufficient, 68% of respondents believe the measures were satisfactory. Merely 10% of the participants expressed uncertainty regarding the effectiveness of the measures. Even though the results are still pending, the findings indicate that the Singida Municipal Council has made some attempts to address this issue.

The majority of respondents stated that the municipality has made an effort to reduce this risk to some extent by ensuring that the revenue collection agent is making monthly payments on schedule and by routinely reminding them of contract concerns. In the event that there are serious implementation-related problems, this enables them to respond appropriately. The feasibility study, improving the agreements between municipalities and revenue collectors (agents), ensuring that agreements are properly enforced, hiring staff with revenue collection experience, and putting in place a computerised system for revenue collection and reporting have all received relatively little attention.



In order to improve revenue collection at Singida Municipal Council, the council should take the following means.

- (a) Recruit qualified staff on the area of revenue;
- (b) Develop adequate plans for revenue collection in Singida Municipal Council which covers all sources of revenues
- (c) Map-out new and existing sources of revenue and establish a register of all sources
- (d) Carry-out feasibility study of all sources of revenue and establish the viability of each source in terms of potential revenue to be collected.
- (e) Improve the contracts between Private Revenue Collectors and District Council by making sure that performance indicators are clearly stipulated and all clauses of the contract are followed through
- (f) Institute computerized system for revenue collection where all data and information pertaining various sources of revenue collection will be systematically kept and reporting of information is done periodically;
- (g) Provide training to revenue collectors in order for them to be abreast with the likely challenges they might encounter in the process of revenue collection as well as being conversant with the potential sources of revenue; and
- (h) Enhance Monitoring and Supervising revenue collectors in order to ensure that there is high level of adherence to the stipulated laws, regulations and revenue collection plans and targets.

## **5.0 Conclusion and Recommendation**

It is very important for Singida Municipal Council to identify its sources of local revenue and manage it effectively. It seems that local revenue collection in Singida Municipal Council are not managed effectively that is why there is low revenue collection. Singida Municipal Council is required to make sure that those factors that affect revenue such as Lack of enough qualified staff, some sources of revenue are not known, Management is not paying attention, Dishonest of revenue collectors and Unwillingness to pay revenue are solved because the consequences for low level of revenue collection were seen on all service sectors within the City where it failed to implement various development projects. All of these contributed to the problem of under collection of revenue at Singida Municipal Council. Therefore, there is a need singida municipal council to efficiently and effectively collect local revenue.

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