

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

BACHELOR OF ACCOUNTANCY HONOURS



**ASSESSING THE IMPACT OF ELECTRONIC SERVICE SYSTEM ON REVENUE
MOBILISATION BY LOCAL AUTHORITIES. A OF CITY OF HARARE.(2021)**

PRESENTED BY AMOS TAGARIRA REG. B1851928

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NAME OF STUDENT:

AMOS TAGARIRA

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SIGNED

.....

PERMANENT ADDRESS

2094 Southlea Park

Harare

DATE

30 June 2022

APPROVAL FORM

The undersigned certify that they have supervised the student Amos Tagarira dissertation titled assessing the impact of e- services on revenue mobilization: A case of City of Harare submitted in partial fulfillment of the requirements of the Bachelor of Accountancy (Honours) Degree.

.....

.....

SUPERVISOR

Date

.....

.....

CHAIRPERSON

Date

.....

.....

EXTERNAL EXAMINER

Date

DEDICATION

This project is dedicated to my mother Ottilia Chitauro, my brother and sisters and also my friends Beleven, Katekwe, Artwell and Ngowani for their unwavering support throughout the degree program.

ABSTRACT

Electronic revenue collection of taxes has increasingly gained momentum of late and City of Harare has implemented it to enhance revenue collection. Effort and resources have been invested to have the e-services platform in place. Focus of study was to investigate the impact of e-services on mobilization of income. Objectives were: to examine the effect of e-services on revenue collection, to assess the significance of electric record keeping in improving mobilization of income, to lay out if e-services drive an expansion in income assortment and curb charges avoidance and averting, to determine the willingness by customers towards usage of e-services and the core merits of e-services. Both descriptive and exploratory research design were used to facilitate meaningful and interpretation of data. A case study approach was adopted to gather data on the effectiveness of e-services. Structured questionnaire was the main data collection tool was. A sample of 80 was used out of a population of 240 and data was analyzed using SPSS and excel. Key findings were that the system could not be fully relied upon as the system was not always up, revenue collection had slightly improved, use of proper electronic record keeping improved revenue collection but the elements that drive increase in revenue collection were on the negative side, some taxpayers willing to use the e-services platform, some still preferred using the manual system and or the use of both. Still in its infancy stage, there was room to enhance revenue through the use of e-services. Recommendations included the fine tuning of the system so that it is always up and offering more education to both City of Harare staff and clients, putting all revenue heads on the platform and discouraging the use of manual system by alerting of possible fines. The study will also be helpful as a source of reference by future researchers.

ACKNOWLEDGEMENT

I wish to acknowledge the assistance that I received from my supervisor Mr. Masinire, who tirelessly guided me in carrying out this research and Mr. Chinyemba, Teaching Assistant, for all his time and effort checking and re checking my work and offering constructive criticism. I couldn't have done it without their insights.

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Abbreviations and Acronyms

BUSE -	Bindura University of Science Education
E-services-	Electronic services
E-billing-	Electronic billing
(OECD) -	Organization of Economic Co - Operation

CHAPTER I

INTRODUCTION

1.0 Introduction

This chapter is going to look on the background of the research, problem statement, objectives, question, and justifications of the study, hypothesis, assumptions, and designation of terms, scope of study, and the summary

1.1 Background of the study

As Zhou and Chilunjika (2013:233) point out, the phrase "local authority" refers to administrative entities that are formally accountable for all public services in targeted areas like cities, towns, municipalities, and boards. Local governments are responsible for assuring the provision and upkeep of public services to local citizens by combining monies raised from local communities with loans and grants from the federal government as well as other sources. Dr. Popp (2019).

According to Chirisa, (2020:39) the local authority financing systems are generally comprising of central government grants in the form of block grants, donors' long term and short-term loans plus own generated revenues in the form of tariffs, business rates, fees and charges. The performances of revenue collection from own generated revenue does not sustain the working capital requirements to an extent that they had to be given a block grant from the central government to fund their outstanding operations according to OECD (2019). Ruwende, (2019:196) said that local authorities are owed in excess of one billion unpaid bills by residence, government, industry and commerce. Also 12 million and 13 million are reported respectively to be monthly collections which are remarkably below the budget of 24 million per month for City of Harare.

Urban local authorities are mandated to superintend over the governance of areas with their jurisdiction. Service delivery is at the core of urban local authorities according to Gilbert, R., Stevenson, D., Girardet,

H. and Stren, R., (2013:244), City of Harare lack proper supply of basic services such as health, social welfare and infrastructure development. Local governments in Rwanda are supported through a mix of conditioned and unconditionally grants and loans, as well as a variety of local revenue streams. Muturi, W and Adenya, P.K, (2017). Moves from focal government and awards from the worldwide local area comprise the main part of nearby power subsidizing. City hall leaders sign execution contracts in which they vow to carry out the actions illustrated in the yearly plans Muturi, W and Adenya, P.K, (2017).

The Zimbabwean government decentralized income collection and expenditures responsibilities to local governments, who have the issue of collecting adequate revenue to efficiently fund infrastructure and services Gazaira, (2016:33). From 2013, local authorities were in pain concerning huge debts owed by ratepayers in anticipation of a write off like what happened in 2013, this is evidenced by revenue shortfalls during election years Gazaira, (2016: 35). Local authorities failed to meet revenue targets and most of the debt balances owed by ratepayers accumulated to the extent that the Minister of State for local authorities decided to issue a command to local authorities to wipe off balances in July 2013, Gazaira, (2016). Murire (2016), state that, revenue collection performance in local authorities was still poor since the cancellation of debts in 2013.

1.2 Statement of the problem

City of Harare had reported collection of 13 and 12 million respectively which is way below the budget of 24million per month. The existence of uncollected revenue that is shown by large amounts owed to City of Harare by residents, is the missing link and causes to the continuous decline on revenue collected in recent years. Revenue leakages are cripples the functioning of the local authority. The study intends to assess the influence of electronic services on mobilizing revenue by City of Harare, analyzing causes attributing to insufficient revenue collection structure. Also outlining deficiencies in local governments' tax collecting systems for the period 2016-2021.

1.3 Purpose of the research

To evaluate the impact of electronic service system on revenue mobilisation by local authorities using a case of city of Harare.

1.4 Objectives of the study

- To examine the effect of e-services on mobilizing income
- To assess the significance of electric records keeping in improving mobilization of income.
- To lay out if e-services drive an expansion in income assortment and curb charges avoidance and averting.
- To determine willingness by customers towards usage of e-services then assess the core merits of e-services.

1.5 Research question

What is the effect of electronic services on income mobilization in local authorities?

How does proper electric record keeping enhance revenue collection?

What effects will electronic administrations have on consistence, charges avoidance and averting?

To what level are customers willing towards usage of e-services then what are benefits of utilizing e-services?

1.6 Significance of the study

The outcome of this study is significant in that the impact of revenue mobilization strategies problems faced by local authorities are dealt with to ensure non recurrence in the future as the inefficiencies are identified and corrective action to restrain future occurrences are addressed by giving recommendations within the conclusion of the study, hence improving the performance of Local Authorities.

1.6.1 To City of Harare and local Government

The discoveries of the review will help with the detailing of the executives' ideas. The review's outcomes and examination will likewise assist with shutting the income assortment hole and upgrade the limit of internet providers in preparing pay.

1.6.2 To the residence

Tax and rate payers will benefit from the use of an online system because they will be able to keep up with technology and transact as soon as possible in a much more appropriate manner, avoiding penalties as a consequence of late payments.

1.6.3 To BUSE

Other academics, whether staff or students, who are interested in the subject area, will utilize the research as a reference.

1.6.4 To the researcher

The review expects to get the license of a Bachelor's Degree in Accounting as a culmination to the capability. The exploration will likewise expand the scientist's viable comprehension in the field of concentrate as well as their ready to use hypothesis to rehearse, for example, while utilizing interview and announcing skills.

1.7 Assumptions

- The respondents appreciate the e-services in local authorities.
- All respondents have experienced technological changes when making payments.
- The participants will answer the interview questions in an honest and candid manner.
- The financial plan will be sufficient to do the review.
- The study will be finished inside the set time period.

1.8 Delimitations of the study

The study looked at the impact of e-services system on revenue mobilization on performance of Zimbabwean local authorities. The study area is restricted to City of Harare in Harare as case study due to proximity. The target population is drawn from City of Harare finance department. Local residents are also included in the target population of this study since their input in regard to revenue collection and performance is in the scope of this study. The study looks at the revenue collection and performance trends of the years; 2016, 2017, 2018, 2019 and 2020.

1.9 Limitations of the study

This study was carried out within a deficient timeframe. Therefore, in order to meet the deadlines, nights are going to be utilized to combine information from different sources. E-mails are used to elicit answers from research participants. Most e-mails are going to be attended to during the night. A combination of questionnaires and interviews are going to be used to solicit much information from the target population.

1.10 Definitions of terms

Local authority

Local authority means the arm of central government which is mandated to deliver services to the residents and develop infrastructure within its area of jurisdiction on behalf of the government Gazaira, J. (2016).

Impact

It is the measurement of an item or entity's direct and indirect effects (implications) on another. ([business dictionary.com](http://businessdictionary.com), 2016)

Electronic billing

Electronic billing is a bill payment method in which a customer can pay bills by machine over the internet to an entity or organization Roth, William, Jr, Nixon, William H. (2018)

E-services

Is an interactive services supplied through the Internet employing modern telecommunications, information, and software packages. Boyer et al., (2002)

1.11 Summary

This chapter dealt with the introduction part of the research, background of research, assumptions of study, problem statement, objectives, questions, justification, limitations, delimitation sand the definition of important terms. The next chapter discusses literature on revenue collection strategies and performance in local authorities basing on the objectives of the study.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

This chapter examines what some writers discovered regarding the implementation of the e-services system, as well as revenue mobilization and its efficacy in other nations that have implemented the system. These two investigations, as well as theoretical and empirical hypotheses, are used by the researcher.

2.1 Revenue mobilization and electric billing system

As indicated by Popp Dr, (2019:246) income is the upheld commitments required by open neighborhood experts on residents, having domain, to settle the charge of their deeds. As indicated by Seligman (2005), charge refers to necessary commitment from citizen to the government to pay costs gathered, and concern of the government without alluding or else referencing any extraordinary advantage got.

An administration can present an assessment and make it a regulation which it sees fit for that specific reason for instance, a regulation might be presented which upholds organizations that make labor and products contaminating the climate to confront the full friendly expense by making good on natural obligation, as per Nicholas (2006:244). Virtually every administration needs to pick an approach that fits it as per each country's particular circumstance, as assessment strategies assume significant part in the administration of the various legislatures Nicholas, (2006).

In order to revolutionize its procedures and attain its income goals, the Zimbabwe Revenue Authority delivered the digital technique for amassing levy prices assessment, additionally recognized as e-services, to strive to alleviate a range of difficulties and problems that the Revenue Collecting Authority faces whilst gathering a broad vary of charges at a variety of instances all through the month or quarter. The time period "electronic" refers to the use of methods designed in particular for the easy receipt of, or requirements of, electron.

2.1.1 Gaps between budgeted revenue and actual revenue collection

Murire (2016:47) estimates that the difference among both actual and budgeted revenue collected in local authorities is between 5% and 8%. According to the Zimbabwean Financial Sector governor, the

factors that lead to declining tax collections and thus budget deficits are a deficiency of transparency, bad corporate governance procedures, and poor procedure implementation.

According to Murire (2016), local governments have been struggling to fulfill a revenue collection threshold 80% since July 2013, when the Zimbabwean minister of municipal authorities, in sympathy with citizens, issued a decree to write off all ratepayers' arrears. This is due to ratepayers' expectation of receiving similar relief everytime the country wins an election (Murire, 2016). (Zucman, G., Piketty, T., Saez, E., and T., 2018) link certain local governments' failure to fulfill revenue targets to unrealistic budgets set during management operational plans (MOP). This tends to widen the gap between budgeted and actual revenue collection in local governments, potentially leading to bad revenue trends (Chanyau, 2014:325).

2.1.2 Effect of citizens insight (perspectives)

A disposition is a person's characteristic approach to reacting to a circumstance as suggested by Graham, (1989). It depends on experience and can prompt various practices or the declaration of suppositions. Perspectives are connected with people groups' qualities, discernments and gathering having a place yet may be altered by natural variations, innovative as well as new data regarding rates assessment.

Bird (2005) attests the ability of citizens to consent to commitments is subject to generally upon the insight that the cash paid by them is utilized to what it was planned to do. For instance, individuals would be glad to see formative projects being executed by the public authority in their networks with citizens' cash. This will help the income position to gather income with practically no issues and correspondingly, the earnestness with which the public authority upholds the income guidelines and regulations will likewise have extraordinary impact on open perspectives towards installment of expenses.

As indicated by Torgler (2003)," character is a singular's desirable or undesirable conduct towards advancement as well as transformation." Attitude is well viewed and seen insight aimed at the value of expenses in various regions, saw simple of self-appraisal, charge organization framework and some other citizen inclinations or prerequisites. The citizen disposition on installment of assessments not entirely settled by how the income assortment authority will actually want to gather the income emphatically and in a straightforward way.

Azjen and Fishbein (2000), articulated that character refers to make of person's result of moves which will be optimistic or pessimistic. Convictions are evaluated for the likelihood of taking part within the singular practices will deliver the ideal results, desirable or undesirable. According to Azjen and Fishbein

(2000), demeanor is the degree to which a person's propensity toward someone else or an object is positive or bad. This can lead to behaviors such as intentional enlistment as a citizen, charge evaluations, and profit filling, and finally, paying expected and on-time obligations to the expenditure authority.

As per Wenzel (2004:55), the correspondence between both the obligation authority as well as the resident and client makes a decent association that impacts the resident's demeanor toward power. As per Alm and Torgler (2006), occupants' confidence in the state or government, as well as the income authority, adds to an uplifting outlook and the need to pay their obligations. The effect is seen in purposeful consistence, which incorporates carefully recording and finishing out assessment structures, as well as convenient installment of commitment obligations. Willful consistence in citizens fabricate faith in the obligation specialists and add to the expanded income as citizens approach to pay, make honor ideal plans to settle their remarkable obligations. Intentional consistence is less expensive to the two players simultaneously gives the obligation authority more opportunity to investigate new unregistered citizens, accordingly expanding income base. Whenever individuals have agreed in making good on charges, the power will actually want to meets its income focuses, of which this will go quite far in gathering government commitments.

2.1.3 Electronic Service Effects

According to the Organization of Economic Co - Operation (OECD), strong citizen e-service initiatives are essential aims of all income experts (OECD, 2005). Because of the total complexity of the assessment, as well as the comparatively large number of residents to be verified, all income collectors must rely on citizens' voluntary participation to get the expected outcomes from individuals. Conceivable to accomplish undeniable degrees of compliance, citizens and their organizations should have a decent norm of services to assist them with deciding their commitments under the public authority guidelines and regulations and to finish the expected strides to vindicate those commitments. By completing the following, income experts may be able to operate with purposeful compliance.

Giving clear justifications of the legislation, in a structural system and manner that is sometimes pleasing to citizens, by holding studios, radio, TV, and print media commercials, and other types of teaching people about the benefits of making useful on charges; laying out game plan that will help residents meet their commitments for the least amount of money and inconvenience; and visiting the nearest office nearer to the citizen for any burden matters.

Answering residents' enquiries in the briefest time conceivable, getting the telephone after three rings, answering clients' letters in no less than three days, and seeing clients there and subsequently. This will furnish residents with the confirmation they need to continue. Limiting of excessive charge costs in a sensible measure of time, i.e., in the span of thirty days of receipt of every single fundamental datum. Managing resident fights and rebelliousness in a valuable, helpful, and powerful way. The City of Harare works with the seamless handling of evaluation concerns by using the grumbings, compliments registrations, and toll-free helpline.

2.3 Theoretical Review

2.3.1 Customers ready to utilize electronic services

The review's likely ramifications, as well as the need to survey the impact of e-administrations on income assortments considering clients' readiness to acknowledge e-administrations upgrades, ought to be thought of.

The Revenue Enhancement Model, Control Theory, and Information System Success Theory are among the hypotheses studied.

2.3.2. Revenue enhancement model

The model for income enhancement created by the U. S Agency for International Advancement [USAID] in 2006 was used in this study. According to USAID (2006), local governments may increase revenue collection by implementing communication strategies, providing metered services, accurate computerized and manual invoicing, and debt and credit management. The model below depicts the assumptions made by USAID for income increase in 2006.

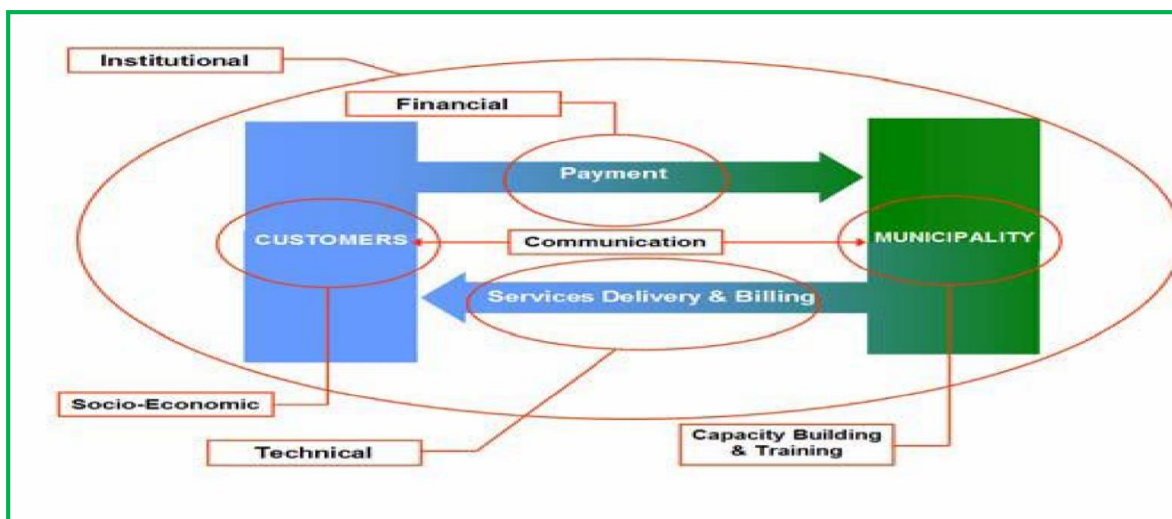


Figure.2.3.2: Revenue development model

Derived from USAID (2016)

As indicated by the above model, nearby states might further develop income assortment execution by laying out viable specialized techniques, offering metered types of assistance, exact invoicing, and credit and obligation the board.

2.3.3 Control Theory

When at least one of a framework's result components must adhere to a certain reference across time, a regulator regulates contributions to the framework in order to achieve the best influence on the framework's outcome. Control hypothesis, according to Mwaahiro (2011:53), is a "interdisciplinary part of designing and math that arranges with the conduct of dynamical frameworks using inputs." The reference refers to a framework's outside contribution.

The control framework's goal is to adulate responses for the regulator's authorized investigative activity, resulting in framework strength. A differential condition connects the information sources and the framework's outcomes. Setting goals, budgets, and plans provide the foundation for management to achieve the desired results or objectives.

2.3.4 The Acceptance of technology Model

Davis (2003:23), shows that technology acceptance model express that a citizen 's goal to utilizing a framework still up in the air by apparent convenience, a likelihood that utilizing a particular appropriate framework will build the client's work execution and saw usability, to which the impacts of outer factors, similar to framework plan characteristics, are directed by this. This is significant in associations while planning frameworks for proper gathering clients and furthermore for various climatic states of the various governments physically.

Technology acceptance model is a helpful model, according to Paul and John (2003), but it should be integrated into a larger one that includes issues related to both human and societal elements. These factors are brought together by the Planned behavior Theory.

Anna CheAzmis and Ng Lee Bee (2006) broadened the acceptance of technology model to embrace such Theory of Planned Behavioral boundaries as abstract specifications, self-viability, asset operating with conditions, and innovation working with conditions in their search for an electronic expenditure

recording framework in Taiwan. In one more article, similar writers Anna CheAzmis and Ng Lee Bee, (2004) likewise contrasted ease of use and the three strategies for charge documenting (manual, two-layered standardized identification and electronic) in Taiwan, according to such boundaries, simple of data passage, correction, activity, learning and data accommodation, clarification fulfillment, recording structure and all out documenting time.

Palmer (2002:130), electronic fines recording frameworks can be accomplished as far as ease of use, plan and execution including framework delays, safeness, webpage content, intuitiveness, blackouts receptiveness, the likelihood of returning to the site and using it again.

As alluded by Lubua, (2014), workers assume a crucial part in guaranteeing the income expert gather its expense from customers with impeccable timing. They additionally guarantee that customers have the precise information on business tax collection. Little respectability of workers or defilement is accounted for to essentially influence endeavors by the income authority toward further developing income collections. Generally, the utilization of ICT in Tanzanian income expert has tended to the test of degenerate conduct by representatives. In regions, for example, customs office, clients can conduct their own appraisals. Nonetheless, in homegrown income, there is a little utilization of ICTs, customers rely upon workers for evaluation and that appraisal relies upon representatives' sane capacity and honesty. In Zimbabwe, this is still a serious issue since the entire people is afflicted by injustice.

2.3.5 Merits of executing electronic services and its significance

- **Further developed assistance to citizens**

E-services may provide clients with more cost-effective, productive, and timely help. Citizen access to claim income fund from own computer, 24 hours a day, 365 days a year. Offices of computation to assist residents in determining their expenditure responsibilities. Correspondence with all clients in a consistent manner, using electronic confirmations as a backbone.

- **Quicker turnaround time**

Profits may be handled more quickly and recovered faster by eradicating, taking care of, shipping, and entering them in.

- **Audit paths and further developed exactness**

The framework allows for more exact processing of expenditure data by removing manual entry of assessment information and completing a series of computer approvals and checks. Explicit problem fields are even easier to discern.

- **Processing charges compact**

Cost savings are realized as a consequence of less copied manual processing, resulting in lower consistency costs for citizens and a better distribution of duty for representatives. Human resource management will be redistributed to other sectors, such as customer care.

- **Other expected investment funds**

Acquisition, substitution, stockpiling, and shipping prices, as well as printing taking inventory and conveying printed structures, have all decreased.

2.3.6 Electronic record keeping and its significance in improving income

Gideon and Louis (2013:429) in their review showed that a productive public income collections framework is the foundation of each policy implementation framework and the focal point of sound financial administration. Proficient public income assortment empowers state run administrations to fund financial plan shortages from homegrown sources, in this manner not utilizing assets obtained from outside the country. Gathering their review in regards to public compensation assortment in Zimbabwe, the two combat that there is need to concentrate on the fundamental and utilitarian systems controlling the public compensation authority, fix safe control over all open compensation sources, support official oversight and the public study limits, plug free areas in confidential expense structures as well as beginning straightforwardness in open compensation settlement processes. One of their recommendations was the provision of an electronic framework by the public income collector, City of Harare, in 2015. South Africa, Kenya, Uganda, as well as Zambia, for instance, have introduced such electronic systems, and those that are online for tantamount targets in a couple of government workplaces and affiliations are by and by helping in expanded government income.

2.3.7 Effect of electronic-billing on revenue mobilization

E-services is another way for electronic help. It is the utilization of web by associations to give various labor and products. The notion of e-administrations addresses a conspicuous approach to using data and

communication in managing charge matters City of Harare news. The significant employments of e-administration at City of Harare incorporates recording of expense forms, online installments and request for charge authorization and overall data on charges.

Whatsoever the degree of productivity, the accessibility of laptops to individuals from varying backgrounds has carried them towards a superior and more helpful accessible to community administrations. Also, computer innovation and online, state run administrations can offer types of assistance in the first right sense. As such, e-government can work with public assistance contributions in a really effective, standard, advantageous, and unoriginal way for both specialist organization and administration beneficiary. In different cases, an administration organization can likewise be a help beneficiary of an e taxpayer driven organization. In monetary terms, the capacity of residents to accessible taxpayer driven organizations whenever, anyplace assists with bringing down the value-based costs found in a wide range of taxpayer supported organizations for instance a line post where e-administrations are being executed, it will help and be simple and not time consuming for a customer or voyager to be attended. Here government offices are incorporated and cooperate to accomplish their objectives of serving the explorer in the briefest conceivable time.

2.4. Empirical Literature Review

2.4.1 Sources of revenue

Murire, (2016:51) distinguished property receipts, sewage charges, water charges, road lighting charges, rents paid to committee, income from pay creating projects, continues from deals of regular assets, government awards, public assistance demands, Local government experts in Rwanda rely on open space passage fees, hazardous waste fees, and burial administration fees as their primary sources of revenue. In their study on Municipal Challenges in Africa, Mosha et al (2010:3) discovered that in South Africa, local government earns money through property rates (19.89%), exchanging administrations such power (41.4%), water (11.8%), and sewage and refuse removal (11.8%). (8.22 percent). Furthermore, districts get international movements as rewards, which are normally reserved for the federal government (10 percent). While districts continue to get paid from these sources, public figures have highlighted a financial crisis in the city, according to the experts. They went on to say that according to "Venture Viability," a public income-checking mechanism, 33 percent of areas are financially precarious. The number of expenditures, licenses, charges, and charges varies amongst Tanzanian chambers, according

to Mbegu and Komba (2017:233). Kibaha, for example, has 25 sources of revenue vs sixty for Kilosa and fifty for the Dar es Salaam City Commission.

Property fee change: Difficulties of Local Authority Administration in Edo State, Nigeria, according to Shiyabade.B. W, (2017), property receipts play a significant role in supporting local experts. Property receipts, however, have never been known to provide much in the way of income in any agricultural country. According to Kelly (1995), agricultural countries would earn substantially less money from local charge, with a cap of 40% (40%) of neighbourhood authority income.

Effects of the Electronic-Tax Organization on the Revenue Mobilization Efficiency of the Nigeria Finance Ministry, Ayodeji (2014).

Ayodeji (2014) focused on the impact of e-organization on Nigerian assessment association. He imparted that the changing climate and reducing generally riches, as well as the drop in costs of raw petroleum, Nigeria's and other countries' vital wellspring of pay, moved the place of union of states and essential players in their countries to the remuneration conveyed locally. Regardless of the way that the overwhelming undertaking of expanding pay requires the execution of computerized charge frameworks advancements to help charge organization, he presumed that electronic rates frameworks assume a critical part in expanding inside created income in nations by guaranteeing that there is charge consistence, consequently supporting productivity and expanding action in those nations.

As per the creators' perceptions, state run administrations ought to pass essential regulations and guidelines to diminish or kill import charges on data frameworks, equipment, for example, PCs, server farms, printers, biometric scanners, and different gadgets, with the goal that income gathering bodies are not ineffectively evolved in their obligations.

This is with regards to guidelines executed in Zimbabwe to make innovation more available to the overall population, permitting them to draw in and pay the charges on the web. As far as instalments, data frameworks equipment is zero appraised, after which the City of Harare assisted perception, in which committees place with cashing registers in different organizations around the country to record everyday deals exchanges.

Effects of Electronic Payments on the Financial Performance of Kenyan Audit Firms (Wamathu, 2013).

Wamathu (2013), investigated that in order to modernize its procedures and attain its income goals, the Zimbabwe Revenue Authority delivered the digital technique for amassing levy prices assessment, additionally recognized as e-services, to strive to alleviate a range of difficulties and problems that the Revenue Collecting Authority faces whilst gathering a broad vary of charges at a variety of instances all through the month or quarter. The time period "electronic" refers to the use of methods designed in particular for the easy receipt of, or requirements of, electron.

Benefits of a Computerized Taxation System in Africa: A Case Study of Tanzania, Uganda, and South Africa, Seelmann, Lerhe, Kiefer, and Luante (2011).

A couple of investigations on electronic cost instalments have been driven across the world. In different African nations, similar to Tanzania, Uganda, and South Africa, Seelmann, Lerhe, Kiefer, and Luante (2011) coordinated research on the upsides of an electronic troubling system. Rates are by and large the main wellspring of state income, they concurred. Many emerging nations, then again, need effective rate organization methods and frameworks. Charge specialists have not totally embraced mechanical headways in that frame of mind to-day activities. The expense gathering bodies' responsibility and straightforwardness will be significantly improved by innovation enhancements. In any case, there is a need to work on homegrown assets while improving and patching up the duty cycle by making e administration, and such new innovations might be reasonable related to additional required changes in an administration's managerial, financial, and political designs.

Kuznetsova (2018): Online Filing of Tax Returns - Case Study of the Finnish Tax Administration, Finland

Trained professionals and scholastics have focused on the association among electronic recording and various pieces of duty assortment, for instance, pay assortments, responsibility decline, efficiency, and so on. Kuznetsova (2010), for instance, took a gander at the factors that impact the social occasion of online evaluation structure recording, or e-return, in Finland. He found that the disseminating of e-return is dependent upon such cut-off points as seen characteristics of the e-return structure, social correspondence channels, accomplishment of related associations, and the degree of commitment affiliation's limited time endeavours through different media to accomplish the organized objective, taking into account the Bass Diffusion Model, Dispersion of Innovations Theory, and Service Process Analysis.

Effects of Electronic-Tax System on Kenya Revenue Authority's Revenue Collection Efficiency: A Case of Uasin Gishu County, Kenya, Wang'ombe (2009).

For the years 2001-2008, Wang'ombe (2009) performed concentrate on the Kenyan expense framework's income creation and a few managerial perspectives. The investigation presumed that the electronically one-sided charge framework was a good step for states overall since nations that embraced e-administrations saw significant changes and upgrades in proficiency and income assortments.

2.5 E-Service framework use difficulties

Dowe (2010) declared that coming up next are expected for a fruitful e-recording and e-establishment system to be carried out: 1) a solid and open organization; 2) pleasant financial establishments; 3) an IT-clever public that has been taught on the advantages of commitment consistency; and 4) adequate subsidizing to set up the fitting establishment in control workplaces.

Setting up an e organization structure ought to in a perfect world be important for a bigger IT procedure, improvement, and execution framework.

The execution cooperation for e-association structures starts with the get-together of a crucial strategy bringing up the considerations and activities, required results and the time frame for each part, taking into account the qualities and shortcomings of the responsibility affiliation and regular entrances and dangers. The course of action ought to likewise document the execution system including the execution approach. Different nations have taken on a diligent strategy by permitting deliberate e-recording and e-segment for select central marks of the occupants for instance, people or affiliations just, in the principal stages to ponder live testing of the design. The City of Harare began using metered power clients, then, reached out to all assessment heads following a productive execution. Following the culmination of the testing, a couple of occupants, similar to affiliations are supposed to record Dowe, (2010).

In Uganda, Akello (2014) noticed that there are sure difficulties, for example, deficient power source and Internet blackouts, yet that the evaluation body has taken contingency measures to guarantee that the structure is functional 24 hours per day, seven days every week. Regardless, the electronic duty is facilitated on a focal server in their Kampala central command, and that implies it is unaffected by power or Internet blackouts in unambiguous pieces of the nation. The electronic recording process really perplexes a numerous people because the electronic connection point has many features yet by far most can't see some evaluation terms.

The use of ICTs for self-appraisal keeps an eye out for the preliminary of the validity of specialists and advances settled consistence. Arranging is key since it outfits clients with the limits basic in raising their demeanor of deliberately following obligation evaluation frameworks.

2.6 Justification of present review

The observational framework centers around the utilization of e-organizations in further developing pay dissemination in different economies to research the effect on pay circulation. Since the utilization of e-organizations in Zimbabwe is still in its beginning stages, the ongoing review means to decide how e-organizations has improved pay variety and the way things are truly utilized.

2.7 Summary

In this segment, the creator dismantles other examiners' work regarding the matter's perspectives on the disturbing impact of e-charging on pay assortments in different nations all through the world. This was finished with the assistance of speculative and exploratory conjectures about consistence and resident perspectives. The portion additionally took a gander at the significance of electronic record keeping, as well as the significance and difficulties of the e-organization structure. The following segment will intend to cause to notice the strategies that might be utilized to confirm the cases made by different creators, as well as this exploration on the effect of e-organization on pay assortments.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

The methodology used to assess the impacts of internet providers on income assortment by the City of Harare was tended to in this section. It incorporates the philosophy, target populace, test plan and size, information gathering gear plan and association, and information examination methodology.

3.1 Research design

As indicated by Orodho (2003:174), research configuration is the design, structure, or plan used to bring up replies to explore doubts. As indicated by Bless and Higson-Smith (1995:32), an exploration plan is a program that directs the scientist through the method involved with gathering, evaluating, and deciphering discernible information. The motivation behind research configuration is to guarantee that the data obtained will empower the review to answer the main pressing concern plainly. In this review, a contextual analysis strategy was applied.

There are three kinds of examination, as per the analyst: exploratory, expressive, and illustrative. As indicated by Saunders et al (2009:117), exploratory examination looks for new bits of knowledge, though logical exploration looks for clarifications for noticeable factors. It gives replies to how and why questions, and it attempts to make the association in research by finding coincidental viewpoints and consequences of the essential occasion.

Spellbinding exploration, as per Saunders et al. (2009), endeavors to deliver a profile of an individual, occasion, or condition, and perceptions should follow a logical methodology, i.e., be exact. Engaging examination responds to questions like "who," "what," "how," "where," and "when." A blend of exploratory and unmistakable plan was the most proper methodology for further developing information understanding and translation. As indicated by Polit and Hungler (1999), the motivation behind graphic exploration is to notice, depict, and report parts of a situation as it unfurls normally.

3.1.1 Case study

A contextual investigation, as per Saunders (2009), is a technique for reducing an exceptionally expansive field of examination into a solitary effectively researchable subject. A contextual analysis, as

per Merriam (1988:234), is an examination of a solitary peculiarity, like an occasion, cycle, individual, or gathering, determined to acquire a careful information on the circumstance and its suggestions for people concerned. A contextual investigation method was utilized to lead a careful assessment of the impact of e-administrations on income assortment by the City of Harare since their execution.

3.1.2 Justification of the case study

The review utilized a contextual investigation research procedure to examine the effect of e-administrations on income assortment by the City of Harare following the execution of the e-administrations stage. For surveying whether speculations and models work by and by, contextual investigation research is useful. A contextual investigation, as per Yin (2003:427), considers examination while protecting the all-encompassing and huge parts of genuine occasions. Contextual investigation information is more solid and current; determinations are rich and clear cut; it turns out to be quickly helpful in obtaining subtlety; and it is an extraordinary method for looking at a situation. The detriment was that it required a long investment to wrap up.

3.2 Population

A population is a clear cut or concentrated on gathering, administrations, components, occasions, assortments of products, or houses, as per Ngechu (2004:114). As per Mugenda and Mugenda (2003), a populace is the whole gathering or items that examination is keen on summing up its discoveries to and has discernible homogeneous properties. Workers of the City of Harare participated in this review. An example of 240 people was decided to take part in the concentrate out of a complete populace of 240. Straightforward irregular inspecting was carried out by the specialist to pick the example.

3.3 Sampling

3.3.1 Sample size

As indicated by Zikmund (2008) and Bryman (2009:125), a sample is a subset or a piece of the populace that will be explored. The reason for taking an example is to secure an outcome that is regular of the full populace without examining everybody (Fisher, 2010). In any review, having the right example size is significant since a little example could prompt wrong outcomes, while a huge example can be hard to work with. As an outcome, this study reviewed a sum of 80 members. The executives (15) and representatives from the Finance (45), Corporate, LCO, Small Clients (20), and Client Care divisions made up the example. This example size represented 30% of the all-out populace.

Table 3.1 Sample size figures

Respondent	Population	Sample size	(%)
Managements	40	15	37.5
Employee	140	45	32.14
Client	60	20	33.33
Totals	240	80	33.33

Primary figures (2022)

3.3.2 Justification of the sample size

As per Canhao (2004:305), a substantial example size ought to be 30% of the all-out populace under request for the example to give a genuine image of the whole populace in view of closely-held conviction. The review utilized an 80-man test, which represents 33% of the objective gathering.

3.3.3 Sampling technique

The two most pervasive sorts of testing are likelihood examining and non-likelihood inspecting. Likelihood inspecting strategies incorporate straightforward irregular testing, delineated examining, orderly examining, and group testing, while non-likelihood testing techniques incorporate critical inspecting, accommodation examining, and quantity testing.

To disperse surveys to City of Harare staff and the board in the Finance, SMEs, Client Care, and Debt Management divisions, the scientist utilized an essential irregular examining procedure, which is a subset of a measurable populace wherein every part has an equivalent possibility being picked.

Coming up next are a portion of the benefits of taking on straightforward irregular testing:

- It's a straightforward strategy for assessing sampling that's easy to use and comprehend.
- It is free from unfairness and bias.
- It is typical of the general public.

- It is independent of categorization mistakes, and it just requires a basic understanding of the population study group ahead of time.

3.4 Research Instruments

Both primary and secondary data were used in this study. Primary data was collected using questionnaires, while secondary data was collected using secondary sources such as revenue performance reports, journals, and articles. Primary data, as articulated by Wegner (1999:25), is information that is composed/captured designed for the first time for a defined reason. Primary data helped the researcher since the information acquired was extremely relevant to the research project, despite the fact that gathering the data was time consuming and expensive, and traveling to the selected respondents was costly.

According to Cooper (2003:42), secondary data is data that has previously been obtained and processed for a different purpose from the one for which it was initially gathered. Secondary data has the following advantages: it is a less expensive and time-consuming way of data collection, and it gives simpler, less expensive, and quicker access to data. The downsides of utilizing secondary information include the fact that, if it's based on journals and publications, it'll say so, the trustworthiness of the usage of papers and articles may be compromised since they are dependent on other congregants' opinions, which might or might not be accurate.

3.4.1 Questionnaires

As articulated by Saunders (2009:63), a survey is a wide word that merges any data combination method wherein an individual is supposed to respond to comparative game plan of requests in a particular solicitation. They moreover propose that a study be used in obvious assessment. Both open finished and shut finished questions were utilized for questions got from research gives that were relevant to the field of study. The inspiration driving open-completed questions was to get respondents' viewpoints and notions while in like manner energizing definitive thinking, however the target of closed completed questions was to ensure that individuals just tended to the requests that were introduced.

For these reasons below, the use of a questionnaire was recommended:

- Respondents were given the least amount of control possible.

- Interviewer bias was decreased since respondents were given time to complete questions without being influenced by the researcher.
- The questionnaires were sent to respondents both online (through email) and in person, saving time by eliminating the need to walk from one workplace to another to drop and pick up the questionnaires.
- Respondents were truthful with their comments since confidentiality was exercised and guaranteed.
- The questionnaires were standardized so that the replies of respondents could be compared easily.

While there are many advantages to adopting a questionnaire, it also has negatives. According to Trochim (2006), questionnaire have a high fraction of non-response when equated to other information collection devices, hence the researcher adopted interviews to overcome this constraint.

3.4.2 Interviews

As articulated by Saunders (2003), an interview allows the researcher and participants to have direct personal contact, allowing for deeper probing to obtain more information on the questions asked. In the four departments chosen, the researcher conducted structured interviews with the sampling workers. The interviews were conducted over the phone and in person. The interviews' information content addressed concerns mentioned in the literature study. Personal interviews were chosen by the researcher because they allowed the researcher to acquire comprehensive and important information while also providing feedback by explaining question that occurred. In order to mitigate the negative consequences of interviews as a data collecting strategy, telephone conferences were employed to save respondents money on trip expenses.

3.5 Data collection procedure

To begin, four surveys were delivered to administration in each of the four departments in the selected sample. This was done in order to assess the questionnaire's validity and reliability, as well as the usefulness of the study instrument. The purpose of pre-testing was to utilize the results to improve the form of the questionnaire and guarantee that all questions were answered in the same way in order to

meet the study goals. Executive administration of the City of Harare was the first to grant permission. Self-administered questionnaires were provided to the sampled workers both in person and online (through email). Both managers and employees were included in the sampled personnel. The goal of the study was specified in the questionnaire, and privacy and secrecy were assured.

3.6 Data demonstration and examination procedure

Prior to being handled, the finished polls were altered for culmination and consistency. To introduce the information that was gathered, investigated, and introduced, tables and graphical introductions were utilized. The information was investigated utilizing SPSS (Statistical Package for Social Science) and Excel. The Likert scale was likewise used to assess the degree of arrangement and to assist with interpreting the discoveries.

3.7 Summary

In this chapter, the data collection approach was covered. The chapter was crucial in sketching out a strategy that governed the whole study endeavor, with special focus paid to research equipment, population and sample size, and data sources. In the next chapter, data acquired using the approach described above was presented and evaluated.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

This part analyzed information examination, results, and ends drawn from the data assembled. The information was accumulated using polls as the examination instrument, which were intended to meet the review's goals. The information examination likewise incorporated a portrayal of the means, standard deviations, and a rating of the review points in light of their importance.

4.1 Study response

Seventy-five percent of the study's 80 participants completed the questionnaires, resulting in an 87.5 percent response rate. The reaction rate was great, and as Bryman and Ema (2003:244) call attention to, a reaction pace of over half leads in ends being extrapolated to the whole local area, suggesting that the example is regular of the populace

Table 4.1 Questionnaire response rate

	Administration	Employee	Customers	Totals
Target participants	15	45	20	80
Actual respondents	10	40	20	70
Response rate (%)	66.67	88.89	100	87.5

Source: Primary Data (2022)

4.2 Demographic data

4.1.1 Gender of City of Harare employees

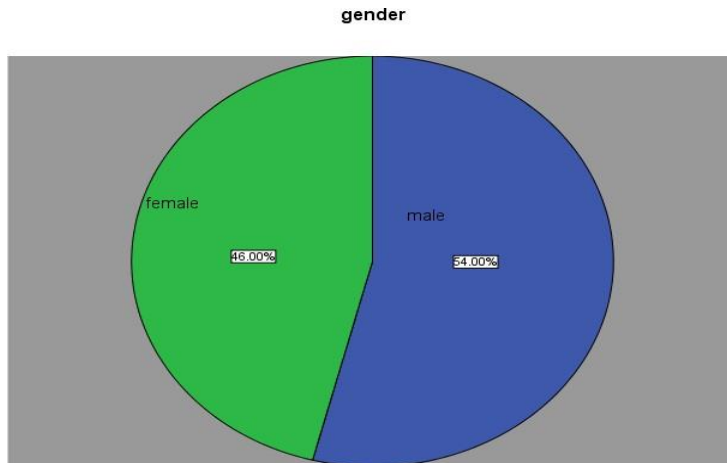


Figure 4.1: Gender of City of Harare employees Primary Figures (2022)

According to the findings, 46% of the participants were women while 54% were men.

4.2.2 Gender of Customers

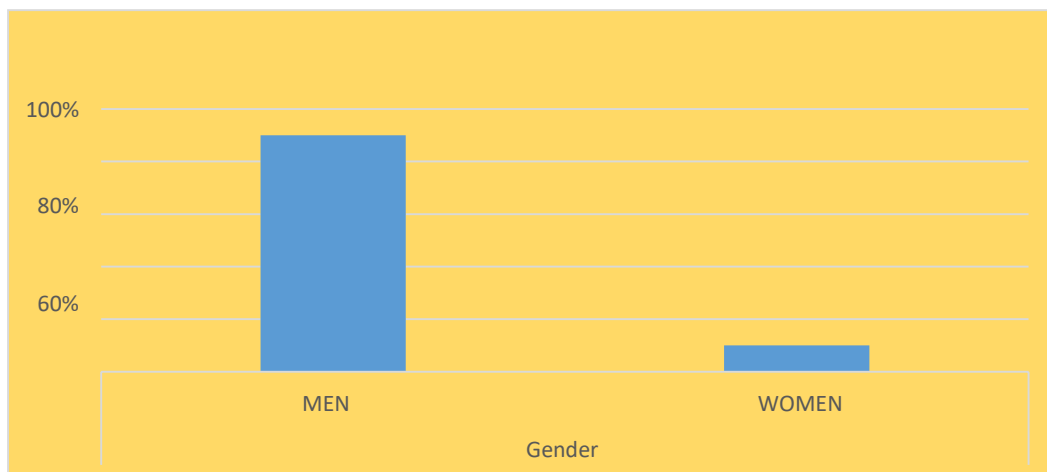


Figure 4.2 Gender for Customers Primary Figures (2022)

In the sampled consumer demographic, men made up 90% of the respondents, while women made up 10%. As articulated by Jackson and Million, age, gender, revenue levels, education levels, personal

sources of funds, job position, friends, ethical views, fees rates, and involvement with competent fees administrators are all factors (1986). This indicates that the sample is substantially same, with approximately equal amounts of City of Harare employees.

However, males outnumbered females in client responses. Overall, the variation was small, indicating that the results were not biased based on gender.

4.2.3 Work place

According to the questionnaire replies, 16 percent of the plaintiffs came from administration (out of a potential 25%), while 84 percent came from workers, indicating that both management and workers were fairly represented in the sample.

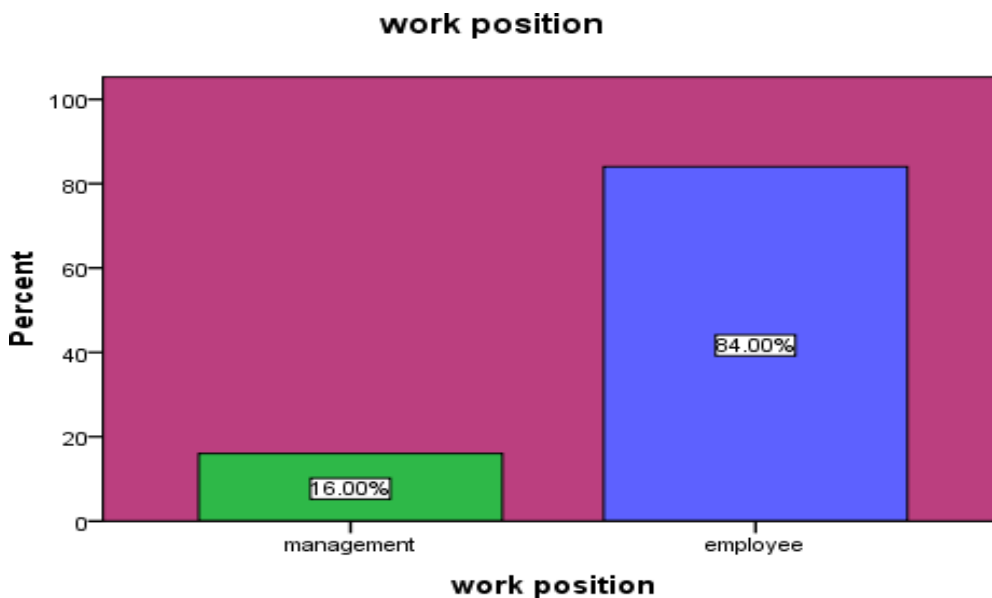


Figure 4.3: Position of City of Harare participants Primary Figures (2022)

4.2.4 Departments worked by City of Harare employees

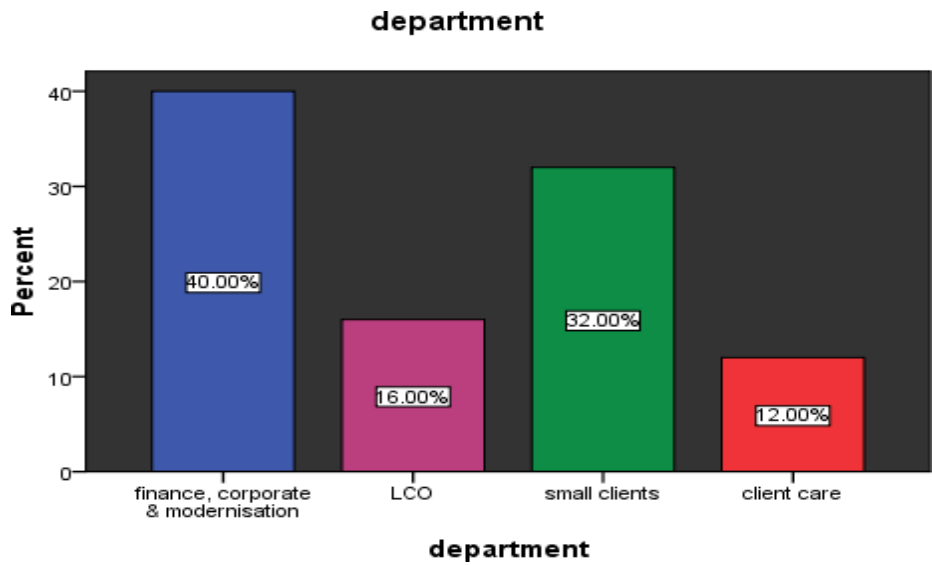


Figure 4.4: Departments worked by City of Harare employees Primary Figures (2022)

According to the data, 40% of the respondents worked in Finance, Corporate Planning, and Modernization, followed by 32% in small customers, 16% in LCO, and the remaining 12% in client service.

4.2.5 Work knowledge

4.2.5.1 City of Harare participants

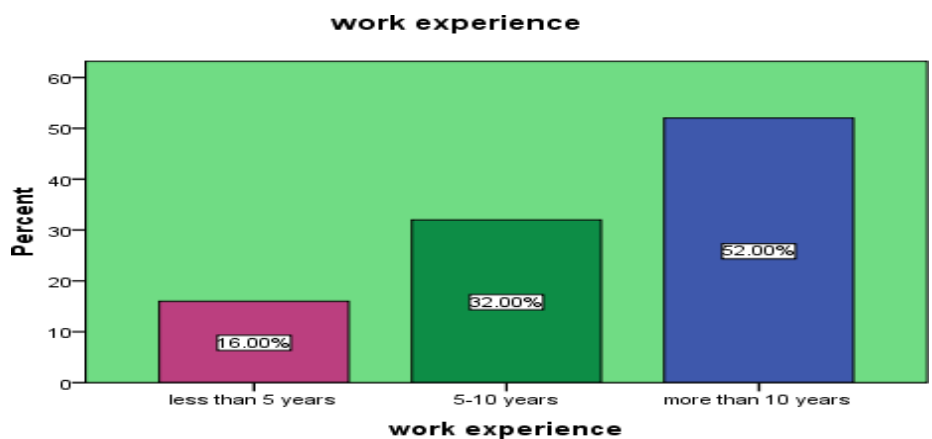


Figure 4.5 Work experience of City of Harare participants Primary Figures (2022)

Concerning work experience, the survey found that 52 percent of City of Harare employees had more than ten years of experience, 32 percent had between five and ten years, and the remainder had less than five years.

4.2.5.2 Clients Respondents



Figure 4.6 Years at Organization: Customers' responses Primary Figures (2022)

According to the survey, 70% had 6 to 10 years of job experience, 10% had 11-15 years, and the remaining had less than 5 years.

4.2.6 Level of qualifications attained

4.2.6.1 City of Harare Staff

According to the educational level, 38% of respondents had completed a degree, 36% had completed a master's degree, 14 percent had completed a proficient course, and the remaining 12 percent had completed a certificate. None of the participants had completed a PHD.

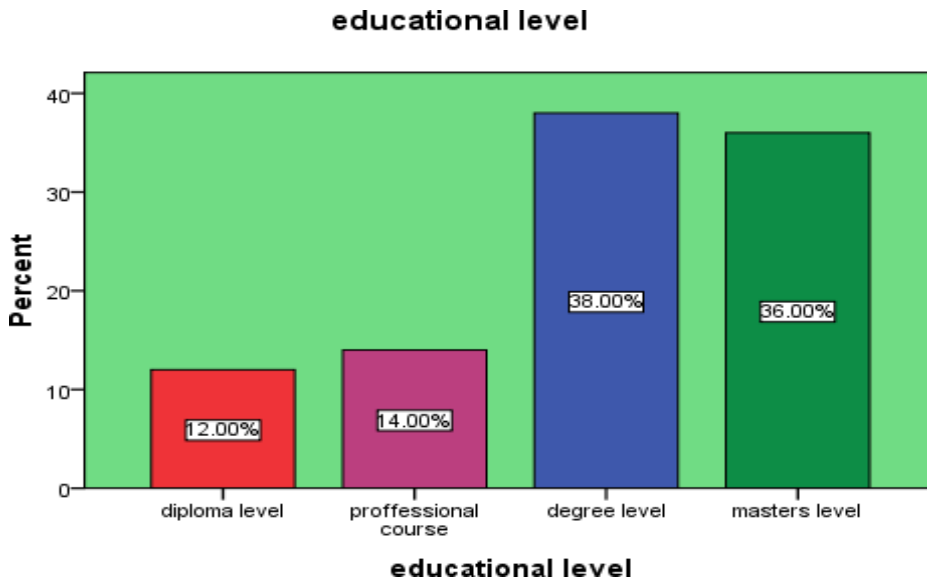


Figure 4.7 Level of qualification: City of Harare employees Primary Figures (2022)

4.2.6.2 Customers Responses

70% of individuals who responded said their highest level of education was a bachelor's degree, with 20% having certificates and 10percent having a master's degree. Because of their educational level, we can be certain that our respondents had a superior set of questions and that the data they provided was correct.

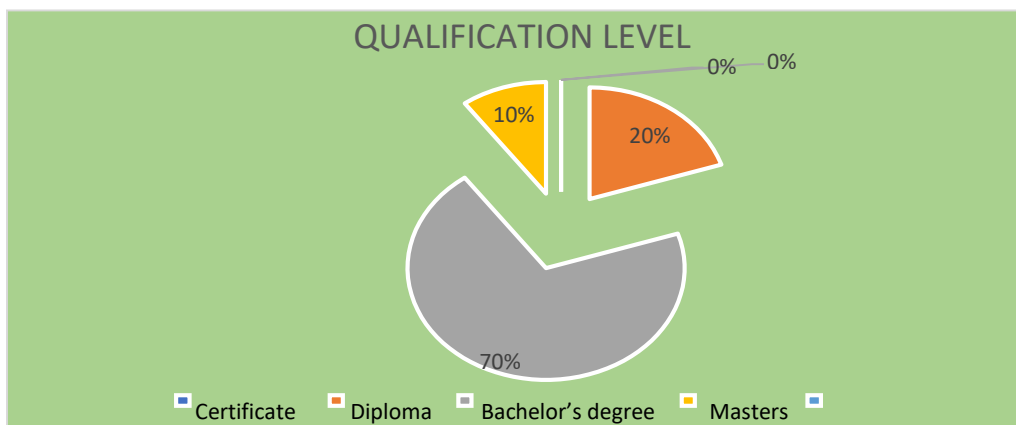


Figure 4.8 Level of qualifications : Customers Primary Figures (2022)

4.3 Dependability of e-services podium

The e-services platform is constantly available and there are no delays.

The purpose of the survey was to see if the e-services platform was reliable, and the results revealed that the service was not always online, with 80% of respondents indicating no.

e-services always up and no delays experienced

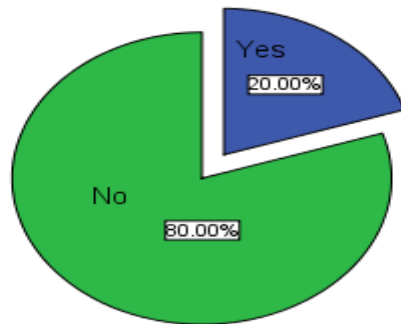


Figure 4.9 E-services podium always active and no interruptions experienced. Primary Figures (2022)

Customers Response:

Clients' most normal objection while utilizing e-administrations would be that the stage was not accessible 100% of the time. Electronic recording frameworks, as per Palmer (2002), might be improved regarding ease of use, format, and execution, including framework delays, simplicity of route, website content, intuitiveness, blackouts responsiveness, probability of getting back to the site page, and successive utilization. The discoveries of this review, which uncovered that the framework isn't generally on the web and that postponements happened, stand out from those of Atika (2012), who found that the e-administrations framework was utilitarian and reliable by and large.

Whether the implementation of an e-services system improved compliance and reduced fine evasion.

4.4 Effect of e-services on revenue mobilization

The study's goal was to evaluate if using e-services boosted compliance and decreased fee evasion. According to the data, there was little to no gain in compliance or reduction in fee evasion, as

demonstrated by the 72 percent of respondents who replied no. These discoveries balance obviously with those tracked down in Kenya by Sagas, Nelimalyani, and Kimaiyo for the Kenya Revenue Authority, Western Region (2015). As per the survey, 75% of respondents feel that electronic register stages have assisted with limiting punishments avoidance and 86% accept that electronic register stages have assisted with upgrading pay attributable to more prominent proficiency in nature.

Any enhancement in revenue collection through the usage of e-services.

The goal of the study was to see if the adoption of e-services resulted in an increase in revenue collection. According to the graphic below, 56 percent of respondents felt there had been an improvement, while 12 percent answered no and the remaining 32 percent were unsure.

The respondents were asked if there has been a significant increase in revenue collections since 2016. These figures back with the Minister of Finance's November budget presentation, which said that revenue climbed by 9.4% equated to the similar quarter in 2021. The minister ascribed the boost in revenue to Local authority's mechanization efforts.

any improvement in revenue collection by using e-services

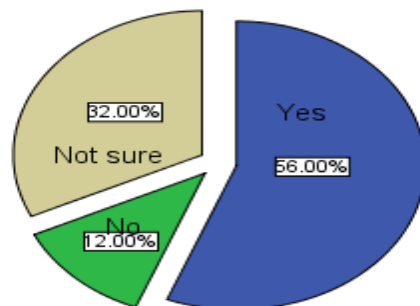


Figure 4.11 Any enhancement in revenue mobilization by using e-services Primary Figures (2022)

**4.4.1 Whether residence are employing e-services for filling and paying fees to local authority.
4.4.1.1 City of Harare employees' answers**

The motivation behind the overview was to check whether occupants were using e-administrations for finishing up structures and making installments. The outcomes showed that half of respondents concurred that occupants were involving e-administrations for finishing up structures and making installments, while half dissented (30% not sure, 8 percent differ and 12 percent firmly conflicted). The discoveries are summed up in the chart beneath.

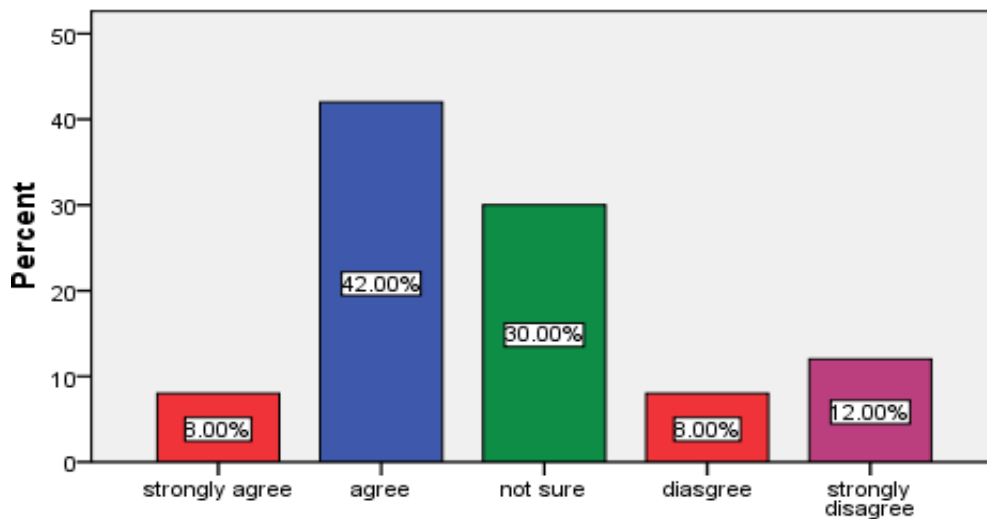


Figure 4.12 Residence using e- services for payments Primary Figures (2022)

4.4.1.2 Customers responses

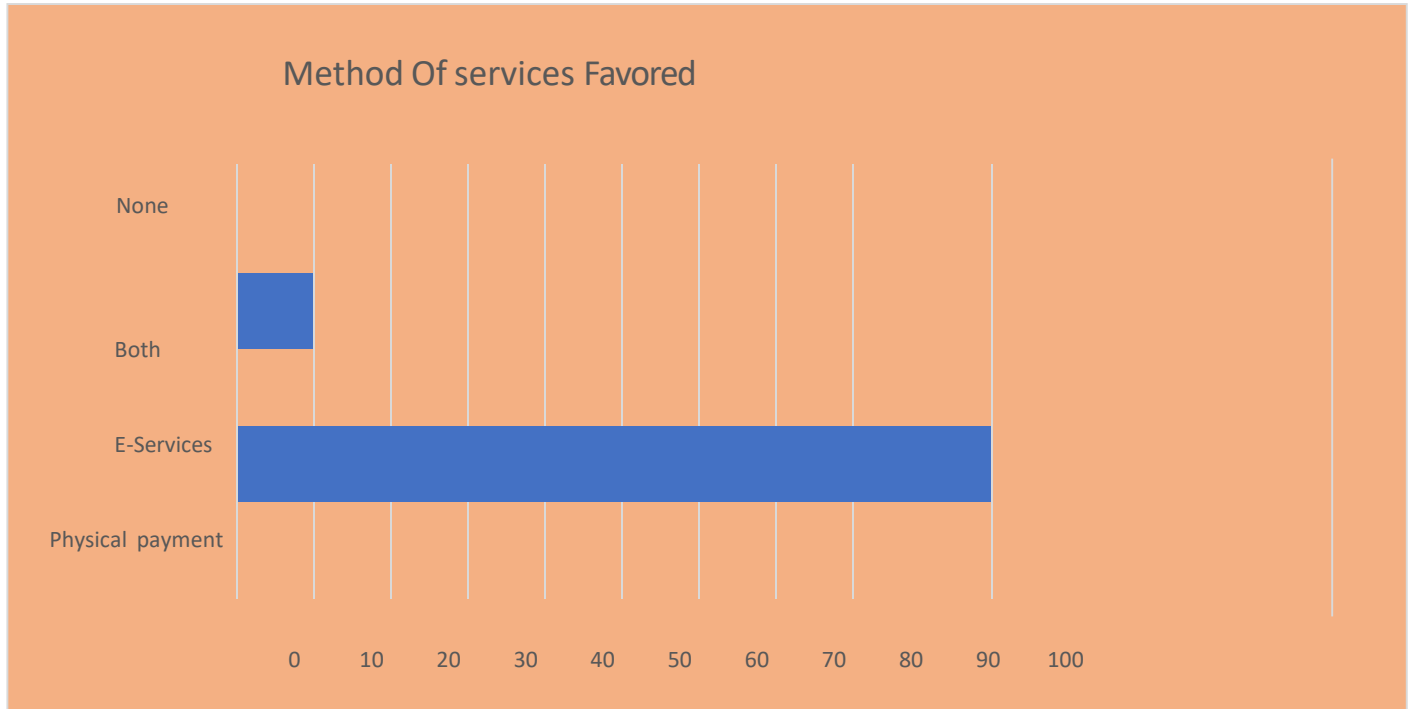


Figure 4.13 Residence using e-services for e-billing Primary figures (2022)

According to a survey, 90% of clients prefer and utilize e-services to complete payments, while 10% still use both. Clients emphasized on the reimbursements of e service as handy, good record custody, speedier, easier to use, and saves job strain and expenses, as requested by the questionnaire. The allegation that e-services had a significant influence on income is firmly supported by 50% of City of Harare personnel and 90% of clients polled, since the rise in assessments correlates with an increase in revenue collections.

This end corresponded with the discoveries of a study directed by Amitabh (2009) on the forerunners of paperless personal expense recording by youthful experts in India. The objective of the exploration was to perceive the way that youthful Indian experts would respond to paperless or web-based documenting of government forms to further develop productivity. The discoveries of the review uncovered that the precursors of youthful Indian experts were affected by their impression of the expense framework's convenience, individual advancement in data ethnology, and different elements relative benefit, record

administration execution, and similarity. The foregoing advantages of e-service support its adoption by residence in Zimbabwe.

4.4.2 Whether e-services payment system is accurate in calculating amounts.

The e-administrations situation was right in figuring demands for 38% of respondents (as displayed in the table beneath), though % deviated (40% not certain, 14% differ and 8 percent firmly clash). These discoveries were predictable with those of different examinations. In various African nations, including Tanzania, Uganda, and South Africa, Seelmann, Lerhe, Kiefer, and Luante (2011) investigated the advantages of an electronic burdening framework. They found in their discoveries that mechanical headways, for example, e-administration, will altogether build the responsibility and straightforwardness of income assortment organizations.

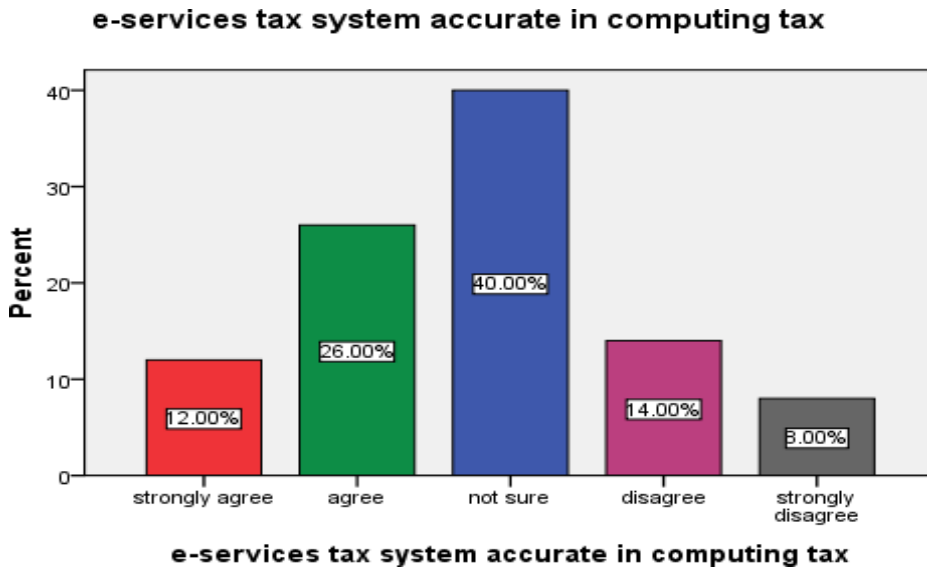


Figure 4.14 e-services tax structure accurate in calculating tax Primary figures (2022)

4.4.3 Whether e-service has improved revenue mobilization

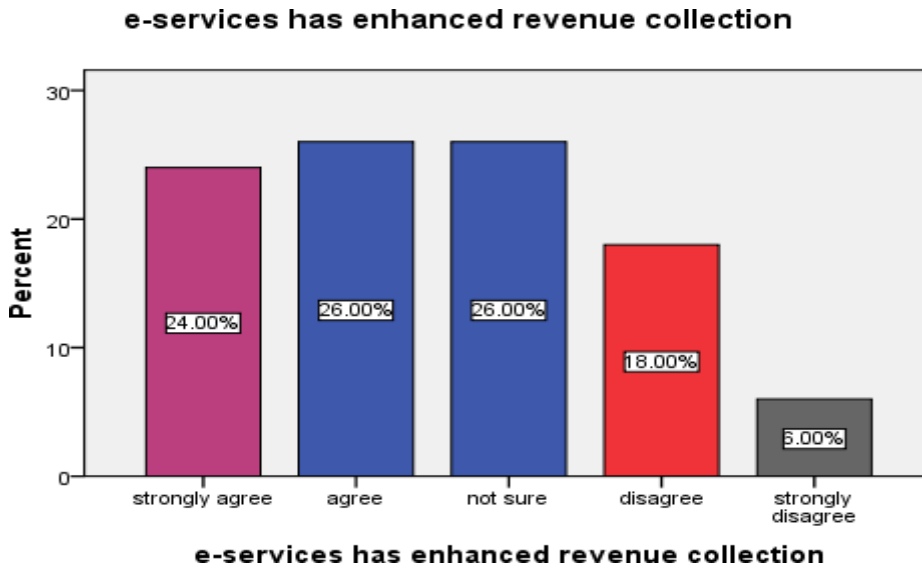


Figure 4.15 e-services has improved revenue mobilization Primary figures (2022)

When addressed if e-administrations had improved income assortment, 24% unequivocally concurred, 26% concurred (for an amount of half concurring), 26% were suspicious, 18% dismissed, and 6% firmly deviated (a sum of 50% clashing). Other examination upholds the overview's decisions. From 2001 to 2008, Wang'ombe (2009) evaluated the Kenyan tax system's revenue production as well as various administrative elements. According to the findings, the electronic biased revenue collection system was a positive move for governments in general, since nations who adopted e services witnessed significant changes and gains in productivity and revenue collections.

4.4.4 Whether e-service has compact functioning charges

4.4.4.1 City of Harare employees Response

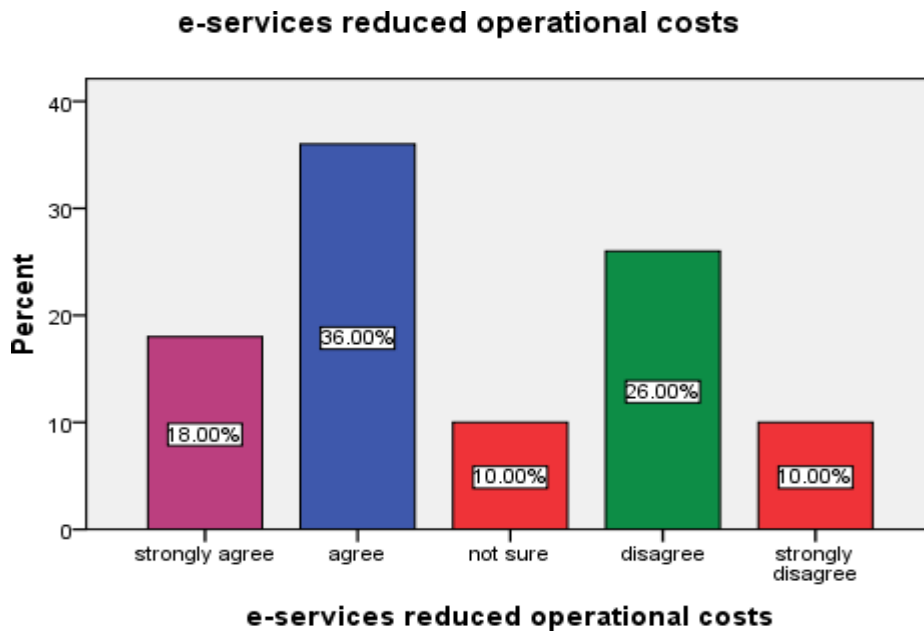


Figure 4.16 e-services compact functioning charges Primary figures (2022)

In terms of whether e-services lowered operating expenses, the data revealed that 54 percent agreed that they did, whereas 46 percent said they did not.

4.4.4.2 Customers Response

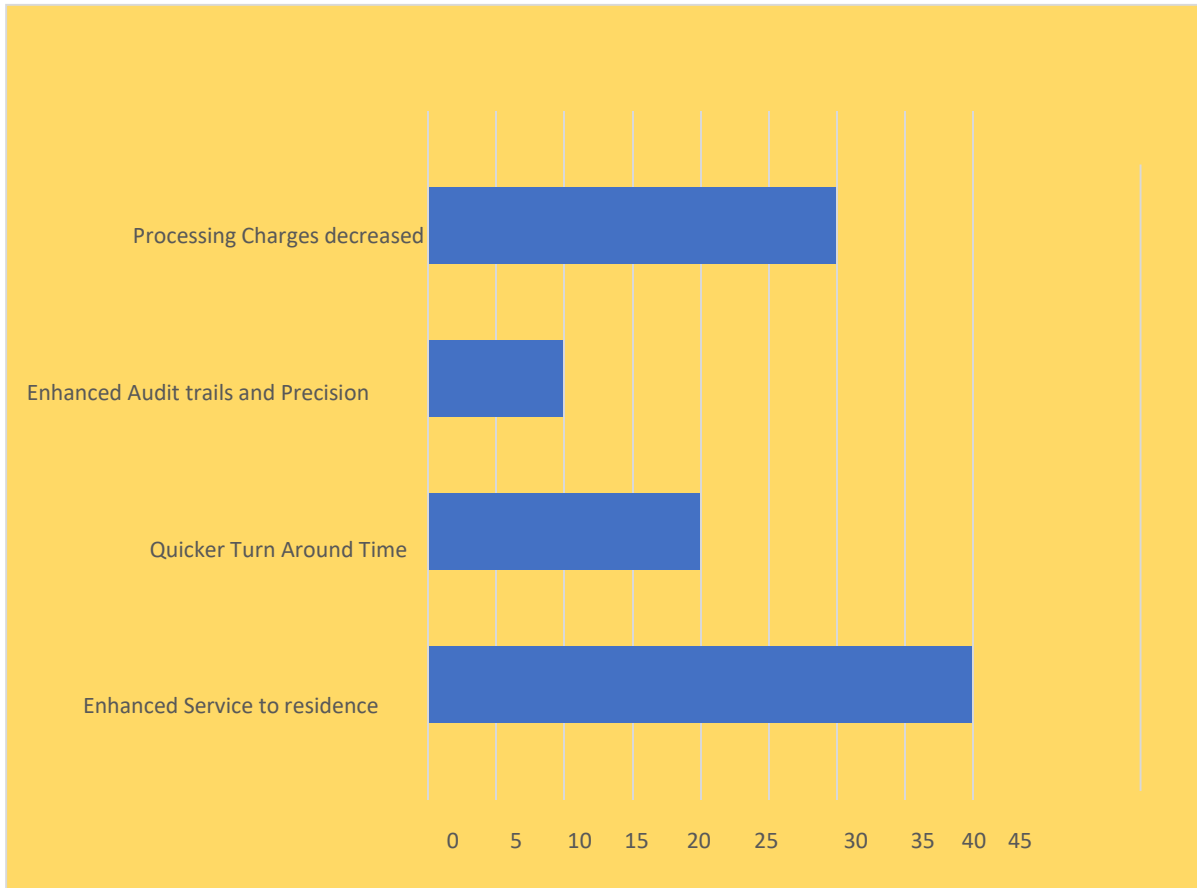


Figure 4.17 e-services reduced functioning charges Primary figures (2022)

Reduced cost was the second most popular advantage with 30%, followed by overall enhanced service with 40%, shorter turnaround time with 20%, and greater accuracy with 10%.

One of the benefits of e-service, according to the Irish Tax and Customs website, is charge reserves. As a outcome of the lessening in duplicate labor-intensive processing, financial savings are obtained, resulting in lower compliance costs for taxpayers and improved job allocation for personnel. H.R will be redistributed to other areas, such as client service.

Both the City of Harare personnel and the clients in this survey agreed that using e-services lowered operating expenses. These findings echoed those of Price Waterhouse Coopers (PWC) (2013), which said that the goal of local governments enforcing the usage of e-services is to close loopholes in the revenue collection structure and minimize paperwork, lowering expenses.

4.4.5 Whether electronic service reduced customers visiting City of Harare offices with online matters.

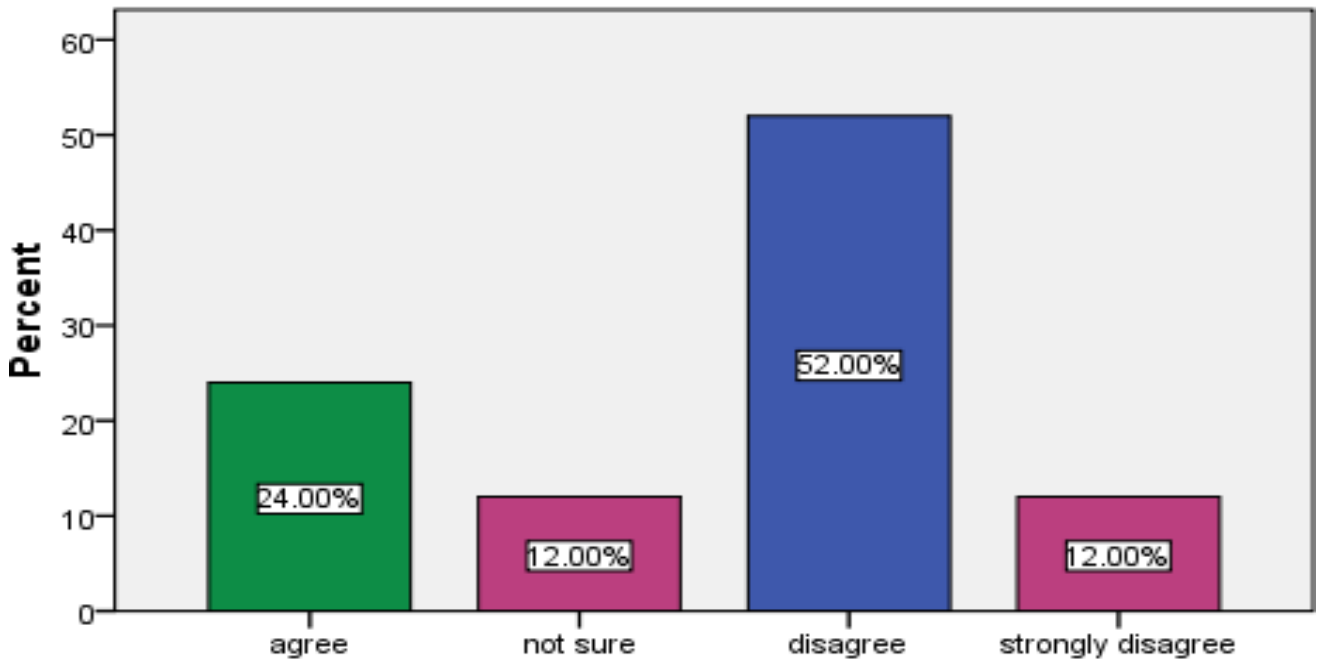


Figure 4.18 rate of residence who are visiting City of Harare with online matters has deteriorated Primary figures (2022)

According to the data, 64 percent of respondents did not believe that the rate of residents still frequenting City of Harare with internet concerns has decreased (52 percent disagree and 12 percent strongly disagree), 12 percent were unclear, and 24 percent agreed. The findings opposed those of Misso (2013), who indicated that as technology simplifies the surveillance of dwelling acts, levy inspectors will spend less time dealing with fees calculation concerns.

4.4.6 Whether there is no lines experienced on due dates

As indicated by the assessments, 68% of offended parties contrast that there were no lines on due days, 28% unequivocally strayed off, 2% were unrealistic, and 2% perceived that there were no lines on due dates. This was as per Atika's (2012) results, which uncovered those long arrangements actually exist, particularly when occupants enquire about their responsibilities.

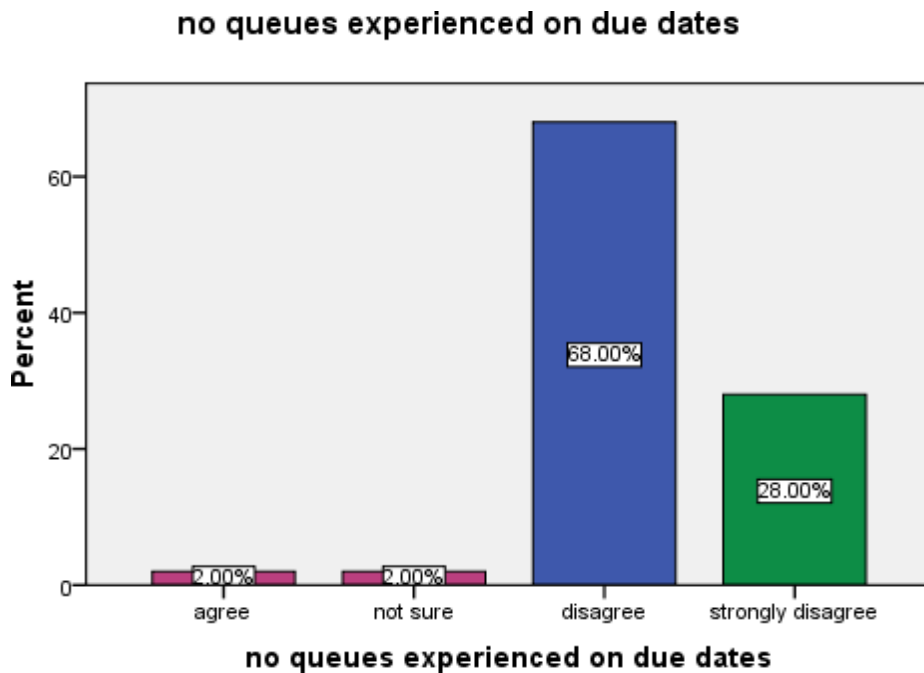


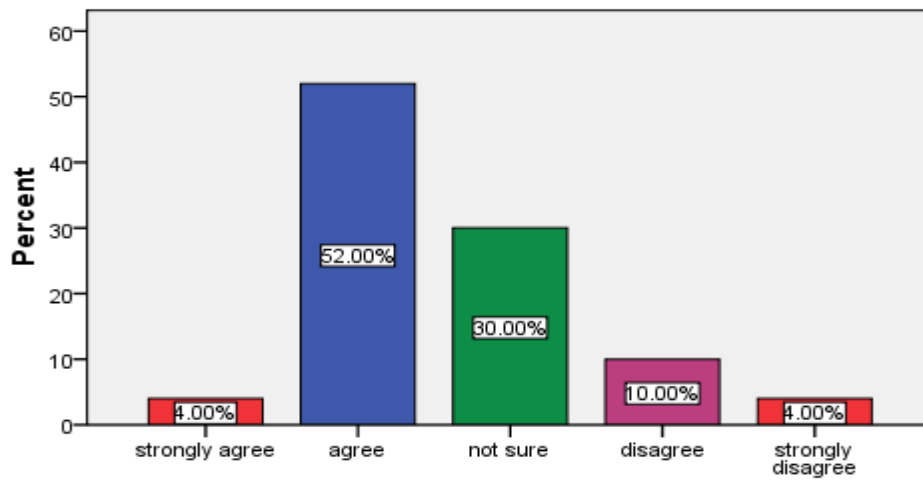
Figure 4.19 whether there are no lines experienced on due dates Primary figures (2022)

4.4.7 Whether e-administrations guarantees successful taxpayers’ organization as exercises are handily checked and controlled.

The review's motivation was to analyze if e-administrations help in successful duty organization by simplifying it to screen and direct citizens' activities. As indicated by the discoveries (underneath), 56 % (4 percent unequivocally concur and 52 percent concur) accept that e-administrations guarantee successful duty system since charge citizens' exercises are not difficult to screen and control, while 44% of respondents (30% not certain, 10% object, and 4 percent firmly deviate) accept that online don't guarantee the compelling expense organization since charge citizens' exercises are hard to screen.

These findings matched those of Houtzager (2008), who discovered that using technology significantly increases the government's capacity to monitor taxpayer behavior.

e-services ensures effective tax administration as taxpayers' activities are easily monitored and controlled



e-services ensures effective tax administration as taxpayers' activities are easily monitored and controlled

Figure 4.20: whether e-services guarantees effective tax management as tax taxpayers' events are easily checked and meticulous Primary figures (2022)

4.5 Importance of maintaining accurate electronic records to optimize revenue collection

has proper electronic record keeping improved revenue performance

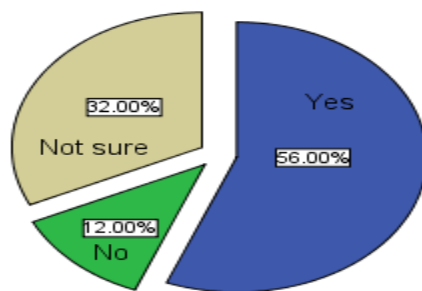


Figure 4.21: whether correct electronic record keeping enhanced revenue performance Primary figures (2022)

The motivation behind the review was to analyze if keeping up with right electronic records further developed income execution. As per the exploration, 56% of respondents felt that legitimate electronic record keeping further developed income execution, while 32% were indistinct and the excess 12% clashed. This was steady with Atika's (2012) discoveries, which showed that viable electronic record keeping supported income execution considerably. Different specialists saw that keeping up with better records had positive outcomes. Wamathu (2013) took a gander at the impact of electronic administrations on the monetary execution of review firms in Kenya. As per the perceptions, there has been speedy installments and filling starting from the presentation of e-benefits, a decrease in evaluation period because of the presentation of e-administrations, respondents were very proficient, programming disappointment when login was undeniably less, e administration was not difficult to explore, framework was solid, framework has been practical, however there were no framework disturbances.

4.5.1 Participants' degree of settlement on various establishments on meaning of appropriate electronic record authority to upgrade income preparation.

HOW LEGITIMATE ELECTRONIC RECORD KEEPING HAS FURTHER DEVELOPED INCOME PREPARATION BY City of Harare worker’s reaction

Table 4.2 How legitimate electronic record keeping has further developed income preparation by City of Harare worker's reaction (the executives and representatives)

	N	Mean	Std. Deviation
payments issues/requests being held online	60	3.68	0.86756
number of fees and rates paid and filed online has amplified	60	2.58	1.05153
residence aware of e-services podium	60	2.64	0.96384
number of residences not using e-services podium has declined	60	2.48	1.09246
City of Harare offices are now paperless offices	60	4.46	0.50346
precision on rates calculation	60	3.74	0.82833
Valid N	60		

Primary Figures (2022)

The viability of mechanized record keeping has upgraded income assortment, as indicated by respondents. Installment issues oversaw online don't improve income assortment by a variable of 3.68, City of Harare working environments keep on utilizing a ton of desk work, which doesn't upgrade income assortment by a variable of 4.46, and accuracy on rates statements and computations doesn't upgrade income assortment by an element of 3.74, as indicated by the discoveries. This is as opposed to Atika's (2012:253) discoveries, which uncovered that the previously mentioned factors incredibly improved income assortment.

4.6 Summary

To display and evaluate survey results, tables, bar graphs, and pie charts were employed. The following chapter will go over the summary, results, and recommendations in further depth.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

The aftereffects of the information examination were introduced in the section before this. Considering the issues introduced in Chapter One of this paper, the obtained information was assessed. This part presents a synopsis of the discoveries as well as ends and suggestions in light of the review's goals. The review's motivation was to decide what e-administrations meant for income assortment.

5.1 Summary of the study

The purpose of the research was to examine how e-services influenced revenue collection. Under Chapter 1, the research subject and the circumstances in which it should be conducted were described. Chapter 2 looked at the study's literature to help the researcher examine the research field. . In the third part, the exploration plan and system were examined. The consequences of the reviews circulated in Chapter 4 were introduced.

The following is an overview of the findings:

5.1.1 Consistency of e-services platforms

The examination found that the e-administrations structure can't be depended since it was not generally totally useful, creating setbacks for citizens. E-administrations have not demonstrated to be reliable as far as expanding and upgrading income assortment.

5.1.2 Gaps between budgeted revenue and actual revenue collection in local authorities

Local governments have been discovered to have gaps between budgeted revenue as well as actual tax collection.

5.1.3 Effect of e-services on revenue mobilization

According to the study, the amount collected by local governments has improved somewhat. The use of e-services enhanced revenue collection and marginally decreased operating expenses, but the rate of taxpayers still contacting City of Harare with electronic difficulties remained high, lineups were still present on due dates, and the use of e-services ensured effective administration to some extent.

5.1.5 Significance of appropriate electronic record custody to enhance revenue mobilization

The review's discoveries showed that electronic record holding expanded income assortment somewhat, yet the variables that drove income assortment to increment were on the negative side. The various components uncovered that pace of solicitations were not overseen on the web, as shown by a mean of 3.68; the development of computerized fillings had somewhat expanded, as demonstrated by a mean of 2.58 all through degrees of understanding concur and not certain; ratepayers were marginally mindful of the e-administrations stage, as shown by a mean of 2.64; the quantity of citizens actually utilizing the manual technique had declined a little, as shown by a mean of 2.48.

5.2 Conclusions

As per the report, the e-administrations framework couldn't be depended on absolutely since it was inaccessible at whatever point citizens required it and there was as yet fractional resistance in favor of citizens, making it hard to use it to battle rate avoidance and aversion.

Citizens should be illuminated on the advantages of using e-administrations, online exchange requests are as yet being seen and should be diminished, and citizens should have the option to get to administrations when they need administrations to stay away from extended lines on due dates and stroll in clients, as per the report.

While legitimate electronic records the board further developed income assortment somewhat, the investigation likewise discovered that rates solicitations ought to be perceived online without clients visiting City of Harare workplaces, workplaces ought to kill utilizing a ton of paper, and ratepayers ought to be educated on the most proficient method to utilize e-administrations through studios.

5.3 Recommendations

It is recommended that City of Harare fully utilize the e-services podium and quickly address obstacles, modification the structure so that it runs smoothly at all times, and regularly educating both City of Harare staff and taxpayers on any significant improvement and roles that can be performed online deprived of having to visit the offices.

Intermittent examinations and follow-up evaluations ought to keep on guaranteeing the accuracy of announcements and computations, guaranteeing that the City of Harare gets compensated what it owes and that income assortments increment. A few installments, for example, improvement costs, are not on the e-administrations stage, and all income classifications should be added to the stage to upgrade income and screen it effectively on the web.

The City of Harare should dissuade taxpayers from using the manual method, allow them all a refinement time to be mechanized, and notify them of probable charges if they do not comply after the amnesty period has expired.

Use of information technology

Ratepayers ought to be associated utilizing the web with the income office or gatherer to such an extent that they can be reminded or constrained to pay their duties online as at when due, and consequently recognize defaulters for additional activity. Data for ratepayers should also be complete, and all properties must be captured in the debtor database with traceable information such as contact details, lease and title deeds among others.

5.4 Suggestions for further research

Since City of Harare began using the electronic services platforms in the year 2015, the zone has remained fresh, further study is needed to examine the issues that come with its usage and to make continual changes to increase revenue collection. The advice to expedite City of Harare and government digitization of all departments and agencies while interlinking these for rapid data harvesting and reducing bureaucracy is a further step ahead and a research gap from this research. This will make it easier for City of Harare to obtain additional information for tax purposes, hence enlarging the revenue base.

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Appendix 1

Questionnaire of City of Harare staff

QUESTIONNAIRE CITY OF HARARE STAFF



To Whom It May Concern:

My name is Amos Tagarira, an undergraduate student studying a Bachelor of Accountancy Honors Degree at Bindura University. I am carrying out a research project on **“ASSESSING OF THE IMPACT OF E- SERVICES ON REVENUE MOBILIZATION BY LOCAL AUTHORITIES: A CASE OF CITY OF HARARE”**. I am kindly requesting your assistance by way of responding to the questionnaire attached. Please note that confidentiality is guaranteed and the information you provide is solely for academic purposes.

For any queries and clarifications please contact me on 0782 472 675 or use my email amostagarira@gmail.com. Your assistance will be greatly appreciated.

Thank you in advance

Part A: Demographic Data

Please complete by ticking in the appropriate box provided

1. Gender: Male Female

2. Work Position: Management Employee

: Department:

Finance, Corporate & Modernization LCO

Small clients: Liaison Client care

3. Age(years)

Less than 25 years

25-35 years

36-45 years

Above 45 years

4. Work Experience at City of

Harare

5. Less than 5 years

5-10 years

More than 10 years

6. Educational level

Diploma Level

Professional course

Degree level Masters

level

PHD



Part B: Reliability of e-services platform

7. The e-services platform is always up and no delays experienced in giving services to clients

Yes No

8. Has the use of e-services platform helped in reducing fees evasion and escaping?

Yes No

If no, how can City of Harare improve the use of e- services platform to limit fees evasion and escaping.....

.....
.....
.....

Part C: Impact of e-services on revenue collection

9. Has there been any improvement in revenue collection with the use of e-services?

Yes No Not sure

If no, why

.....
.....
.....

10. In your view, what do you think City of Harare can do to enhance revenue collection through use of the e-services platform?.....

.....
.....

Payment's issues/queries are being handled online					
Clients are aware with e-services platform					
The number of clients not using e-services platform has declined					
City of Harare offices are now paperless offices					
There is accuracy on fees declarations and calculations					

Thank you for your cooperation

Appendix 2

Questionnaire of City of Harare clients

QUESTIONNAIRECITYOF HARARE CLIENTS



Introduction

My name is Amos Tagarira, a student at Bindura University of Science Education doing a Bachelor of Science Honors Degree in Accountancy. The programme requires that I carry out a Research project in partial fulfilment of the degree programme. The research topic is entitled **“ASSESSING OF THE IMPACT OF E- SERVICES ON REVENUE MOBILIZATION BY LOCAL AUTHORITIES: A CASE OF CITY OF HARARE”**. You are hereby kindly requested to assist in the research by responding to the following questions.

All the information you provide will be used for the purpose of this study and nothing else, and will be treated with utmost confidentiality. Your cooperation in this regard will be greatly appreciated.

Any queries regarding this study can be directed to me on 0782 472 675 or email amostagarira@gmail.com

Authority to carry out this research has been granted. I

sincerely thank you in advance.

Section A. Bio-data

NB. Please tick the correct answer and explain where the space is provided.

1. What is your gender? Male Female

2. How old are you?

a). 15-24 years.

b). 25 – 44 years.

c). 45 – 64 years

d). Above 15 years

3. How long have you been employed by your organization?

a) Less than 2 years.

b) 2 – 5 years.

c) 6 – 10 years

d) 11 – 15 years

e) Above 15 years

4. Your highest academic/professional qualification?

a) Certificate

b) Diploma

- c) Bachelor's Degree
- d) Masters
- e) PHD

Section: B *Clients' willingness to use E-Services*

NB. Please tick the correct answer and explain where the space is provided.

5. Which of the following listed methods of fees payments do you prefer using?

Manual Payments	
E-Services	
Both	
None	

State your reasons in brief for using the method you have selected

.....

.....

.....

.....

5.1 Have you received information on the availability of e-services and how to use it?

Yes	
No	
Not sure	

5.2 Do you find e-services user friendly than manual?

Yes	
No	
Not sure	

5.3 If Yes to 5.2 above, which of the following benefits of E-Services have you enjoyed the most? Choose one from the listed.

<ul style="list-style-type: none"> • Improved Service to clients 	
<ul style="list-style-type: none"> • Faster Turn Around Time 	
<ul style="list-style-type: none"> • Improved Audit trails and Accuracy 	
<ul style="list-style-type: none"> • Processing Costs Reduced 	

5.4 List any other benefits of E -Services you have realized.

.....

.....

.....

.....

5.5 List any challenges you have faced in using e-services?

.....

.....

.....

Thank you for your cooperation

Appendix 3

Annual revenue collections collected for 2018 - 2020

	Year 2018	Year 2019	Year 2020
Actual	3 427 180 849	3 603 475 376	3 500 710 127
Budgeted	3 644 400 000	3 824 748 000	3 763 000 000
Variance to target	-217 219 151	-221 272 624	-262 289 873
Variance to target (%)	-5.96	-5.79	-6.97

Source: Zimbabwe Revenue Authority Annual Reports 2018-2020

