BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

THE CONFLICT BETWEEN RESIDENTS AND LOCAL AUTHORITIES' MANAGEMENT OVER REVENUE COLLECTION AND DEVELOPMENT: CASE STUDY OF GURUVE

BY

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Abstract

The purpose of the study is focused on the the conflict between residents and local authorities' management over revenue collection and development at Guruve district. There are horizontal imbalances that can cause conflict between residents and local authorities management over revenue collection and development. These imbalances can be caused by differences in local economic activity, wealth, resource endowments and due to differences in expenditure needs. There is conflict between residents and local authorities' management over revenue collection and developmentIn Zimbabwe. There are many comprehensive central government tax reforms during the last decade. Local authorities' revenue systems in sub-Saharan Africa have remained largely unchanged until recently. Generally, a fundamental requirement when redesigning local revenue systems is greater emphasis on the cost-effectiveness of revenue collection. Taking into account not only the direct costs of revenue administration but also the overall costs to the economy that include the compliance costs to taxpayers. There are also losses through corruption and evasion. Clearly, improved revenue administration cannot compensate for bad revenue design. Thus, reforming the revenue structure should precede the reform of revenue administration since there is not much merit in making a bad revenue system work better. There is also an aspect of non-payment that attack on several fronts, including service delivery, better administration and payment schemes, and community involvement. As a result, there is conflict between residents and local authorities' management over revenue collection and development. In response, local authorities should ensure that revenue collection and allocation processes are transparent, accountable and equitable. In developed countries like United States of America and United Kingdom, there is transparent and accountability and this is one of the reasons why their service delivery is at world standards. There is need for developed countries to establish transparency and accountability processes. This can be done through establishment of independent audit department both internal and external audit departments. Also, the local authorities should be free from the central government and national politics.

Declaration Form

I Charlotte Mudambo, B211832B**,** do solemnly declare that this research study herein, is my own work and has not been copied from any source without the acknowledgement of the source.

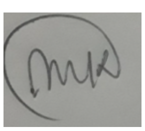
Charlotte Mudambo B211832B

Signed……………………………………………….

Supervisor: Dr C Muchemwa

Signed…………………………………………………...

Chairperson



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Dedication

I dedicate this dissertation to my parents Mr Happymore Mudambo and Mrs Ennia Mudambo, who supported me in archiving all this. It was not an easy road for me but through their encouragement and motivation I have made it in life. I am now an educated and independent lady.

ACKNOWLEDGEMENTS

First, I want to thank and praise the Almighty for where I am today. To come this far is all because of His grace that is sufficient for me. More so, I want to thank all my family and friends for the support they gave throughout my academic journey. I would also like to stretch my appreciation to my supervisor Dr C. Muchemwa for all the patience he showed me during the compilation of my dissertation. May the Almighty bless us all?

List of abbreviations and acronyms

ANT- Actor Network Theory

CCC- Citizen Coalition for Change

GDP- Gross Domestic Product

IT- Internet Technology

LA- Local Authorities

LOGIC- Local Government Investment Conference

MLG&PW – Ministry of Local Government and Public Works

NGO- Non-Governmental Organization

STS- Science Technology Studies

UK- United Kingdom

USA- United States of America

ZANU PF- Zimbabwe African National Union- Patriotic Front

ZITF- Zimbabwe International Trade Fair

List of tables, figures and pictures

Contents

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background of the Study

There is a conflict between residents and local authorities' management over revenue collection and development. Adams and Dyson (2012) concur that, in countries like United States of America, Australia and other, there are horizontal imbalances that can cause conflict between residents and local authorities management over revenue collection and development. These imbalances can be caused by differences in local economic activity, wealth, resource endowments and due to differences in expenditure needs. These latter differences may arise from either different prices or costs of service provision due to geographical or climatic conditions, or from adverse demographic profiles such as population groups with special needs.

According to Agius (2020), horizontal imbalances can be enlarged from physical and institutional impediments to population migration or the mobility of capital across provinces, and from government policies that implicitly or explicitly favor some areas of the country over others. The typical measure of horizontal fiscal imbalance involves the comparison between fiscal capacity measures and expenditure need measures.

Baghirathan and Parker (2017) affirm that, vertical fiscal imbalances are also an issue for most decentralized countries like China. Vertical imbalances arise when the revenue sources assigned to each level of government do not broadly correspond to their assigned expenditure responsibilities. These include not only central provincial relations but also provincial local relations. In most cases vertical imbalances are against sub-national governments with expenditure responsibilities and needs exceeding their revenue sources.

However, measuring the lack of correspondence between expenditure responsibilities and available sources of revenue is made difficult by the ambiguity surrounding measures of expenditure needs. Afreed (2017) stipulates that, vertical imbalances have been sometimes associated with the existence of structural budget deficits. But this is an imperfect measure because by law and practice in most countries budget deficits have been consistently higher at the central than at the sub-national level. Local governments in many countries are not allowed to run deficits and in some cases, they are also not allowed to borrow for capital spending. A more accepted and sound approach to measuring vertical imbalance is to identify the ability of different levels of government to finance expenditures from their own sources of revenues. As a result, there is conflict between residents and local authorities' management over revenue collection and development.

Brun and Khdari (2016) conquers that, in countries like Zimbabwe, Zambia and other, their central governments typically allow sub-national governments to participate in the collection of certain central-government assigned revenue. This is typically done on a derivation or origin basis. Brun and Khdari (2016) went on further arguing that, due to the use of the derivation principle, there are some revenue such as the personal income tax that are easy to share while some others such as the corporate income tax and the VAT are much more problematic due to the difficulty of determining the tax base in any particular country like Zimbabwe. The share retained by the sub national government is a percent of the tax revenues collected in the jurisdiction. Tax sharing is very commonly used to close the first stage of the vertical gaps left by the insufficiency of revenue assignments. Even though this is seen as a form similar to revenue assignments, there is a fundamental difference between the two in that tax sharing does not involve any form of autonomy and therefore it does not create any direct link to accountability.

According to Buettner and Wildasin (2016),even though revenue sharing is a convenient instrument for sub national finance, it can also carry significant problems. In Africa, revenue sharing also has the disadvantage of increasing horizontal inequalities. However, these problems can be reduced when the allocation of tax sharing proceeds is according to a formula, for example in proportion to population as opposed to using the derivation principle.

The other major challenge is resident's compliance to tax-paying. Chigovanyika (2020) is of the view that, due to Zimbabwean economic meltdown and rising poverty in most households. People are reluctant to pay their taxes which have a major blow to local authorities because Zimbabwe is one of the countries that solely depends on tax payer's money for economic run. As a result, the conflict emerges as residents' demands quality services.

1.2 Statement of the problem

There is conflict between residents and local authorities' management over revenue collection and development In Zimbabwe. There are many comprehensive central government tax reforms during the last decade. Local authorities' revenue systems in Zimbabwe have remained largely unchanged until recently. Generally, a fundamental requirement when redesigning local revenue systems is greater emphasis on the cost-effectiveness of revenue collection. Taking into account not only the direct costs of revenue administration but also the overall costs to the economy that include the compliance costs to taxpayers. There are also losses through corruption and evasion. Clearly, improved revenue administration cannot compensate for bad revenue design. Thus, reforming the revenue structure should precede the reform of revenue administration since there is not much merit in making a bad revenue system work better. As a result of these weaknesses there arise the conflicts between residents and local authorities' management over revenue collection and development. In Zimbabwe, there is also an aspect of non-payment that attack on several fronts, including service delivery, better administration and payment schemes, and community involvement which all triggers to the conflict between residents and local authorities' management over revenue collection and development.

1.3 Purpose of the study

The purpose of this study is to identify the conflict between residents and local authorities' management over revenue collection and development.

1.4 Objectives of the study

1. To identify the conflict between residents and local authorities' management over revenue collection and development.
2. To explore the causes of conflict between residents and local authorities' management over revenue collection and development.
3. To identify possible solutions to the conflict between residents and local authorities' management over revenue collection and development.

1.5 Research Questions

1. What conflict is between residents and local authorities' management over revenue collection and development?
2. What are the causes of conflict between residents and local authorities' management over revenue collection and development?
3. What are possible solutions to the conflict between residents and local authorities' management over revenue collection and development?

1.6 Assumptions of the study

- ❖ There is conflict between residents and local authorities' management over revenue collection and development.
- ❖ There are causes of conflict between residents and local authorities management over revenue collection and development.
- ❖ There are possible solutions to the conflict between residents and local authorities' management over revenue collection and development.

1.7 Significance of the study

This dissertation is important to me because it is a requirement for me to complete my studies in Bachelors of Science Honours Degree in Peace and Governance. This research will also equip me with increased knowledge on the conflict between residents and local authorities' management over revenue collection and development. This study is also important to Local authorities as it will assist them in self-evaluation and learn strategies which they can use in response to the conflict that is emerging between them and residents over revenue collection and development.

The dissertation is also important to other students as they will also learn on the conflict between residents and local authorities' management over revenue collection and development. More so, they will learn on possible solutions to address the issues. This research will also be important to other researcher as they will learn how researches are done and completed.

1.8 Delimitations of the study

This study closes in on Guruve Rural District in the province of Mashonaland Central province, Zimbabwe. The district capital is the town of Guruve. It has 2 districts which are upper Guruve Rural District and the Lower Guruve Rural District which is locally referred to as Mbire District. According to 2022 census, Guruve have 153 606 in a total area of 2994 km^2.

1.9 Limitations of the study

The study is time consuming hence the researcher took advantage of weekends and public holidays to collect data. Resources were also an issue but the researcher got assistance from family members. The researcher was inexperienced in conducting research. However, the supervisor assisted with guidelines on how to conduct a successful research

1.10 Definition of key words

Local Authorities

The Zimbabwe Institute (2005) defines local authorities as participatory and democratically elected structures established specifically to satisfy needs of people at lower level community setups. Gomme (1987) also highlights that local governments are elements of the entire government which is elected by local people to serve their interests. The two definitions cited above indicate that local authorities are subordinate to national governments despite their managements being democratically elected by local people.

1.11 Dissertation Outline

The dissertation will consist of the following chapters. Chapter 1 is the introduction of the dissertation. Chapter 2 will look at literature review. Chapter 3 will comprise of theoretical frameworks and data collection. Chapter 4 will consist of data analyses of the data collected in chapter 3. This chapter will also give recommendations to the challenges identified. Chapter 5 will be the dissertation summary and also comprise of possible solutions to the identified challenges.

CHAPTER TWO

2.0LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter is going to look at literature review and theoretical framework that guide the study of the conflict between residents and local authorities' management over revenue collection and development. According to the public choice theory, local authorities are often driven by self-interest and many priorities their own needs over those of residence, leading to conflict over resource allocation (Tiebout, 1956; Buchanan 1965). Chapter two will also look at the principal agent theory as a theoretical framework and how it is of paramount importance to this study problem.

2.2 Theoretical Framework

2.2.1 Principal Agent Theory

Kivisto (2017) is of the view that, Principal Agent Theory focuses on problem identification and solving of issues which may arise between the Principal and the agent. Principle Agent Theory was found by Max Weber in 1922 when he discussed principle agent relationships in bureaucratic organization. According to Kivisto (2017), the Principle Agent Theory is a conceptual framework in economics, sociology and organization behavior that examines the relationship between 2 parties, which are principal and agent. Principal is the person or entity who delegates tasks or responsibilities. Agent is the person or entity who acts on behalf of the principal. Principal Agent Theory has key aspects that are delegation, information asymmetry, goal divergence and moral hazard. Delegation is the principal assigns tasks or decision-making authority to the agent. Information asymmetry is the agent often has more information than the principal, potentially leading to conflicts of interest. Goal divergence thus agent's goal may not align with the principal's objective. Moral hazard, the agent may take risks or act opportunistically knowing the principal bears the consequences.

2.3 Literature Review

Local authorities are generally at the center of governance by virtue of being the government structure that is closest to citizens. They can be defined as the administrative bodies which have been officially rendered responsibilities for public service delivery in designated geographical areas, namely cities, towns, municipalities, boards and districts (Zhou and Chilunjika, 2013). Under the Urban Councils Act [Chapter 29:15] of Zimbabwe, “local authority” means a municipal council, town council, rural district council or local board. Local authorities in Zimbabwe are generally classified into two; rural district councils and urban councils. Zimbabwe currently has 60 rural and 32 urban councils. Furthermore, council areas are divided into wards, with an elected councilor as the head of the ward. In rural district councils, the policy making space is further shared among the village assemblies, ward assemblies, and a full Council (Chatiza, 2015). The Ministry of Local Government, Public Works and National Housing has the general oversight role over Local Authorities in terms of policy direction and ensuring that financial management and governance issues are adhered to.

According to Pachawo (2014), in countries like Germany, United Kingdom among other have Central governments that typically allow sub-national governments to participate in the collection of certain central-government assigned revenues. This is typically done on a derivation or origin basis. Mutua &Wamalwa (2017) conquers that, because of the use of the derivation principle, there are some revenues, such as the personal income tax, that are easy to share while some others, such as the corporate income tax and the VAT are much more problematic due to the difficulty of determining the tax base in any particular region. The share retained by the sub-national government is a percent of the tax revenues collected in the jurisdiction.

Mutua &Wamalwa (2017) went on further arguing that, revenue sharing is very commonly used to close the first stage of the vertical gaps left by the insufficiency of revenue assignments. Even though this is seen as a form similar to revenue assignments, there is a fundamental difference between the two in that revenue sharing does not involve any form of autonomy and therefore it does not create any direct link to accountability. Quite often the justification for giving preeminence to revenue sharing arrangements over other forms of transfers is that, supposedly revenue sharing on a derivation basis provides incentives to sub-national governments to develop their local economies. Yet if this rationale is actually valid, then these same incentives would be present in an enhanced way with the assignment of own revenues, as opposed to revenue sharing.

Mutema (2012) postulate that, revenue sharing is a convenient instrument for sub-national finance, however, revenue sharing can also carry significant problems between the local authorities' management and the residents. Not least is the creation of a soft budget constraint mentality where all local financing problems can be addressed by increasing the revenue sharing rates instead of local governments using their autonomy to raise own revenues. Revenue sharing also has the disadvantage of increasing horizontal inequalities. However, these problems can be reduced when the allocation of revenue sharing proceeds is according to a formula, for example in proportion to population as opposed to using the derivation principle Mutema (2012).

Masaki (2018) stipulates that, the essence of an equalization transfer system is to compensate for horizontal fiscal disparities across local governments arising from differences in fiscal capacity and/or expenditure needs. The higher the importance of revenue autonomy, the more important equalization grants become as part of sub national governments' financing systems. Usually equalization grants are unconditional, meaning the sub national governments can use the funds in an unrestricted manner, as if they were their own funds. The major challenge in the design of these grants is the appropriate measurement of tax capacity and expenditure needs.

Masaki (2018) went further arguing that, revenue capacity should ideally be measured as the revenue that tax bases available to sub national governments would yield under standard tax rates and administration effort. A variety of methods are used around the world to measure fiscal capacity of sub national governments but none of them is easy, due to scarcity of necessary data. Regardless of the difficulties, actual collected revenues should never be used as a proxy for fiscal capacity because that would introduce powerful negative incentives to own tax revenue effort. Expenditure needs can be defined as the funding necessary to cover all expenditure responsibilities assigned to the sub national government at a standard level of service provision, (Masaki (2018).

Masaki (2018) argues that, in practice, this can be measured with expenditure norms thus from the bottom up or top down, but a more commonly used approach is to estimate some type of index of relative expenditure need as the weighted sum of population and other demographic factors and differences in the costs of providing public services. The use of actual expenditures or measures of existing facilities should be strictly avoided to exclude the presence of perverse incentives regarding spending discipline and efficiency. The design of the formula should be such that neither the central government authorities nor the local governments would be able to affect the final results or actual transfers by either manipulating the information or by changing behavior.

Heymans, Eales & Franceys (2014), central governments typically also play a supporting role for sub national governments through the implementation of conditional grants, which are funds transferred with strings attached. Sub national governments can only use the funds according to rules imposed by the center. Tied or Specific Grants as they are also called are used for example to ensure the provision of minimum standards of service for delegated functions, for example in education and health, throughout the national territory. They are also used for other specific needs in some ways reflecting national interests such as reducing poverty or addressing significant spillover effects across jurisdictions such as clean air and water, inducing sub national governments to increase spending in those areas.

The use of matching arrangements for the transfers of the funds the central government contributes a certain part and local governments contribute the rest can increase the leveraging and effectiveness of the transferred funds since local governments are given a specific incentive to contribute their own funds to the particular program. Conditional grants are best implemented when feasible on a capitation basis for example, per inhabitant or per student. The per capita basis could be modified, if needed, by some adjustment coefficient to reflect different costs of provision or needs, but only as long as these adjustments can be made by formula and do not involve negotiation among central and local authorities, (Heymans, Eales & Franceys (2014).

Caldeira & Rota-Graziosi (2014) agrees that, most developed countries use some form of capital transfers in support of sub-national governments for specific infrastructure expenditure areas such as roads, water and sewerage treatment plants, transportation, housing, education, health, and so on. Country experiences vary regarding the allocation mechanisms which range from ad hoc allocation decisions to formalized approaches using pre-established formulae. Similarly, country experiences vary regarding the flexibility in the use of funds from the least flexible project-based grants to unconstrained funds provided as part of a general revenue transfer. Often the sum of a capital grant has to be matched with locally raised resources and the matching rate is sometimes inversely related to the local income.

The range of objectives for capital transfers includes closing disparities in local infrastructure stocks, subsidizing capital projects with cross-jurisdictional spill over of benefits addressing vertical imbalance in the assignment of revenue sources addressing lack of credit availability and others. One simple general reason for the widespread use of capital grants is that in real-world decentralized systems of government the lack of taxing powers affects the ability of sub-national governments to finance their capital investments in the same manner as their ability to finance their operating costs. Another significant reason for the prevalence of capital grants is that central governments tend to treat capital development in a more centralized manner than recurrent programs, (Caldeira & Rota-Graziosi (2014).

However, across the world sub national governments account for almost two-thirds of public investments in infrastructure of which only one-third is financed with capital grants which in turn accounts for one-fifth of intergovernmental transfers. Typically, the share of sub national governments in capital expenditures of a country is twice their share of recurrent expenditures, (Caldeira & Rota-Graziosi (2014).

Agba et al (2013) posits that, the structure of urban local governments in Zimbabwe, Mozambique, Zambia among other have implications on how the institution operates and is governed for maximum service delivery. The activities and daily operations of urban local authorities are overseen by the full council which is headed by a ceremonial Mayor who is either elected or appointed, (Chakaipa, 2013). The full council is duly constituted of elected ward councillors and this arm serves as the policy-making organ of all local authority.

Chakaipa (2010) emphasizes that the full council must be assisted by several committees. Amongst these mandatory committees is the finance committee, health and housing committee, environmental management committee and audit committee, (Chakaipa (2010). However, urban councils are not only limited to the stated committees, they may also additionally create committees they deem fit for the execution of their duties. Committees recommend decisions to full council for resolution.

Moreover, Zimbabwe Urban Act Chapter (29:15) stipulates that councillors must serve five-year terms which are subjected to renewal after successful re- election. The residence of a city elects councillors of their own choices as representatives responsible for ensuring successful service delivery. The councillors are accountable to residents for successful service delivery and must accept responsibility for such failure. Therefore, residents have a right to seek redress and explanation when service provision deteriorates.

Using the Principal Agent theory, the Government acts as the agent of its citizens be being tasked and mandated through elections to deliver improved goods and services to the public. However, Kivisto (2017) argues that conflict is inevitable whenever there is an agent, principal relationship. For example, the government may put public funds into jeopardy through misappropriation of funds or embezzlement leading to consumers retaliating by defaulting payments.

The principal-agent theory also posits that the agent often enjoys autonomous freedom which calls for the need for economic freedom, political and administrative decentralization a must, (Kivisto, 2017). Decentralization is meant to enhance the constitutional indispensable values like accountability, integrity, honesty, transparency, responsibility and value for revenue collected which is essential for service delivery. Governments are larger entities thus they end up decentralizing some functions to local authorities who are closely connected to the public for better revenue mobilisation.

There is a myriad of challenges which local governments face in their mandates of raising and collecting revenues. Chakaipa (2010) posits that, most sub national governments like local authorities, lack proper policies and procedures which clearly hold defaulters accountable. This makes it difficult for local governments to fulfil their revenue collection mandate.

Furthermore, in developing nations, most sub-national governments struggle to update their valuation rolls making it difficult to tax owners of new properties. This makes local authorities squashy spots for revenue. In addition, informal sectors represent a huge portion which cannot be taxed easily due to their informal nature of operations.

2.3 Chapter Summary

In this chapter the researcher was able to look at the theoretical framework which is being used in this dissertation. This theoretical framework is the Principal Agent Theory which focuses on problem identification and solving of issues which may arise between the principal and the agent. Principle Agent Theory was found by Max Weber in 1922 when he discussed principle agent relationships in bureaucratic organization. More so, this chapter was able to provide scholarly views about the topic in question. The scholars gave both international and sub-Saharan view towards the conflict between residents and local authorities management over revenue collection and development.

CHAPTER THREE

3.0 RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The chapter is going to looks at how the research was able to conduct, design and adopting instruments that are key to the research. This chapter is also going to describe how the target population is going to be sampled. Moreover, this chapter is going to look at issues of ethical considerations such as respect, confidentiality, informed consent among other. An outline of how the research data is going to be captured and analyzed is also presented in this chapter.

3.2 Research philosophy

According to Panch (2005), research philosophy refers to the underlying beliefs, values and assumptions that guide the research process. Research philosophy also encompasses the researcher's worldview, epistemology and methodology. These influence how they perceive reality, understand knowledge, conduct research and interpret findings. Research philosophy which was used includes compromises of pragmatism and phenomenology. Phenomenological research philosophy was used in the research study. Phenomenological methodology recognizes the principle of human understanding (Punch, 2015). The technique provides a rich and broad description of human contributions and meanings and findings are allowed to ascend, rather than being prescribed by an investigator (Punch, 2015). The philosophy licenses for full knowledge of the theme under study. The philosophy also focuses on replying to questions on why and how of the presenting situation (Noble, 2014).

Furthermore, the role of these research philosophies is to guide research design, to influence data collection and analysis, to shape interpretation and conclusion, to enhance research credibility and validity, and to facilitate critical thinking and reflection.

3.3 Research Approach

One may argue that, the Qualitative design was chosen because it allows for a rich and detailed understanding of an occurrence in challenges face by local authorities during budget adoption. The researcher is able to understand an issue from a first-hand experience. A lot of questions as to how and why could be answered as there is room to make the participant expand in their responses. According to Pathak (2013), the research methodology makes use of in-depth interviews coupled with observations thereby accounting for what is said or done. The researcher will take note of the body language and the tone of voices used especially by residents in explaining the challenges which they see being faced by local authorities during budget adoption which can be seen through service delivery by local authorities. The researcher will take enough time with the participants as they will tell their story. Whilst, the researcher will attempt to access thoughts and feelings of study participants, it may not be easy as some will feel intimidated as they may politicize the research. Some participants will have fear of victimization from the ruling part hence they are afraid to pull out the challenges faced by local authorities. The researcher had to sensitize and assure the participants on the issues of confidentiality and safety during the interview (Smith, 2019). Participants will feel free to communicate where safety and confidentiality is guaranteed.

3.4 Research design

Case study will be used by the researcher in trying to get clear understanding of the situation in question thus, the conflict between residents and local authorities management over revenue collection and development. Brun & Khdari (2016) concurs that, an exemplary case study involves four elements thus the research question, the case(s), the data collection process, and the analysis. The research question element of research commences at identifying the research question which should be narrow and precise. The second element involves collecting information from various sources. The data collection process should be systematic and rigorous to ensure that the data collected are valid and reliable.

Data collected will be analyzed using various methods that are content analysis, narrative analysis and thematic analysis so as to identify patterns, themes and categories in the data. According to Brun & Khdari (2016), the data analysis process involves sorting the data, coding it and organizing it into themes and categories. Case study also includes the interpretation of data to draw conclusions, identifying patterns and generate explanations. The final element of a case study is the write-up.

3.5 Population & sampling

Bryman (2018) notes that, study population is the complete group of people or objects to which the researcher wishes to simplify the study discoveries. Bryman (2008) went further arguing that, target population is typically defined specifically rather than unclearly. The individuals are grouped together by a similar or common characteristic or sometimes two common features. The target population comprised of 1 District Administrator, 1 Guruve Rural District Council thus audit and accounts departments, 1 Chief Executive Officer of Guruve Rural District Council, 2 Councillors, and 10 residents.

3.6 Sampling

3.6.1 Sample Size

Taylor (2018) view sample as a process of selecting components from a population of interest so that by studying the sample we may fairly generalize our results back to the population which they were chosen from. A total of 6 were selected for the study. Key informants were sampled due to their level of contact and interaction with the local authorities.

3.6.2 Purposive Sampling

Creswell (2014) affirms that, Purposive sampling is used when a varied sample is necessary or the opinion of experts in a particular field is the topic of interest. Taylor (2018) asserts that, Purposive sampling is identification and selection of individuals that are knowledgeable about and have experienced the situation. District Administrator, Guruve Rural District Council thus audit and accounts departments, Chief Executive Officer of Guruve Rural District Council, Councillors, and residents were targeted under purposive sampling due to their interaction with the local authority. The researcher will purposively sample groups that are linked to local authority's administration and service delivery. The researcher chooses purposive sampling in selecting the study participants.

3.7 Data collection methods

Data collection is said to be the process of gathering and measuring information on variables of interest in an established and systematic fashion that enables one to answer listed research questions and evaluate outcomes. Researchers emphasize the need for methods to align with the research goals ensuring accuracy, consistency and ethical Compliance.

3.7.1 Qualitative Research Questions

The Qualitative research interview seeks to describe the meanings of central themes in the life world of the subjects. Creswell (2014) is of the view that, the main task in interviewing is to understand the meaning of what the interviewee says. A qualitative research interview seeks to cover both a realistic and a meaning level, though it is usually more difficult to interview on a meaning level (Creswell, 2014).

3.7.2 In-Depth Interviews

According to Boyce (2016), in-depth interviewing is a qualitative research system that involves conducting rigorous individual interviews with a small number of respondents to explore their view points on a particular idea, program, or situation. Using an interview guide, the researcher will conduct in-depth interviews with 1 District Administrator, 1 Guruve Rural District Council thus audit and accounts departments, 1 Chief Executive Officer of Guruve Rural District Council, 2 Councillors, and 10 residents to explore the intersecting challenges faced by local authorities during budget adoption. The in-depth interview method is suitable as it allows probing.

3.7.3 Observation

Cresswell (2014) stipulates that, observation is a way of gathering data by watching behavior, events, or noting physical gestures. The researcher will also observe the participants as they respond to the interview questions and will write down some field notes. The study area is where the researcher lives temporarily, having high knowledge of the place and the residents, one will be able to observe in a successful and comprehensive manner.

3.7.4 Key Informant Interviews

According to Creswell (2014), key informant interviews are those interviews held with people whose experience or expertise in research and practice in the area under study provides a better understanding of the situation of the participants. Kothari (2014) went further arguing that, key informant provides valuable understanding to the target population's behavior and attitudes thus producing reliable and valid responses due to their technical know-how and expertise in the topic under study. Key informants were sampled due to their level of contact and interaction with local authorities. These key informants are 1 District Administrator, 1 Guruve Rural District Council thus audit and accounts departments, 1 Chief Executive Officer of Guruve Rural District Council, 2 Councillors, and 10 residents.

3.8Validity & reliability

3.8.1 Validity

Long (2004) defined validity as, integrity and application of the methods undertaken and the accuracy in which the findings accurately replicate the data and reliability describes consistency within the employed analytical procedures. According to Smith and Noble (2014), the true value in research is when the researcher recognizes that multiple realities exist. The researcher collected data from three sources and triangulated the findings. Interviews were conducted with the groups linked to local authorities' service delivery. The research was conducted amongst 1District Administrator, 1 Guruve Rural District Council thus audit and accounts departments, Chief Executive Officer of Guruve Rural District Council, 2 Councillors, and 10 residents.

3.8.2 Reliability

Golfshan (2013) defines reliability as, precision in which research findings precisely reflect the data and integrity and application of the methods commenced. Data collected will be safely kept and also ensuring interpretation of data is done accurately and consistently. To ensure consistency the researcher made use of interview guides. Whilst interviewing the research participants, the researcher observes the non-verbal clues and derived meaning. When transcribing the data, the rich literal descriptions of participants were used to support findings. The data will be presented in the next chapter.

3.9 Data presentation & analysis

Austin (2014) stipulates that, Data analyses through Qualitative research is biased and challenges the researcher to analyses data in order to form ideas. The researcher will take three steps which are drafting and organizing data into themes and presenting it. The reviewed literature also played an important role in the analysis of raw data by coming up with themes, ideas and concepts relating to the research questions especially those that relate to the world's street children. Data were transcribed, checked, veiled, themed and created.

The researcher will pick on all aspects that came out of the interview including pauses, laughter or looks of discomfort or any other contextual information. The transcribed data will be coded. Austin (2014) went further arguing that, coding refers to the identification of topics, issues, similarities, and differences that are revealed through the participants' narratives and interpreted by the researcher.

3.10 Pilot testing

Austin (2014) is of the view that, pilot studies are technique used to evaluate the feasibility, applicability, relevance, issues, and barriers of research instruments thus questionnaires and interviews. The research was able to conduct pre-testing to estimate future results. A pilot survey was conducted in Guruve so as to duplicate all of the procedures of the original study and test its feasibility by analyzing the participants' inclusion and exclusion criteria.

3.11 Ethical considerations

The researcher observed the ethical principles of informed consent and assent, harm avoidance and confidentiality as they were conducting the study.

Respect

Jean (2013) affirms that, respect means that the freedom, discretion, and autonomy of those who contribute in researches must be secured. The researcher respected the participants despite their gender, age and level of education. Their wishes and decisions were respected.

Harm Avoidance

According to the Research Ethic Committee (REC) (2018), the highest risk in social research to contributors is causing emotional or psychological anguish. The researcher was very particular in causing no hurt to the participant. No harm was recorded during the interviews with the research participants due to good communication skills of the researcher.

Confidentiality

Confidentiality means that evidence is restricted to those unapproved to have admittance to it (Kothari, 2011). The researcher was precautious on the setting were one conducted the interviews. The researcher made sure that the evidence obtained from the interviews was kept safe from unauthorized people trying to have access to the information.

Informed Consent

The participants were fully aware of what they were doing during data gathering by the researcher. The participants even gave their consent on taking part in the research study.

3.12 Chapter Summary

In this chapter, the researcher discussed on research design and methodology which are going to be used in data collection and analysis so as to come out with valid and reliable data or information. The researcher also looked at research philosophy, research approach, research design, population and sampling, data collection methods, validity and reliability, and ethical considerations. The researcher managed to explain how each and every research design and methodology is going to be used in order to come up with a rich conclusion on the conflict between residents and local authorities' management over revenue collection and development.

CHAPTER FOUR

4.0 DATA PRESENTATION, ANALYSIS, AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter is going to present on the data gathered during data collection by the researcher. This chapter is also going to analyse the data and discuss the findings. The data was captured through research questions and were administered through random selection of participants in Guruve. The discussions will be conducted using the research objectives which are conflicts between residents and local authorities' management over revenue collection and development, the causes of the conflict between residents and local authorities' management over revenue collection and development, and possible solutions to the conflict between residents and local authorities' management over revenue collection and development. All the participants were given enough time to respond as per their own wish.

4.2 Level of education

Table 4.2 Level of education

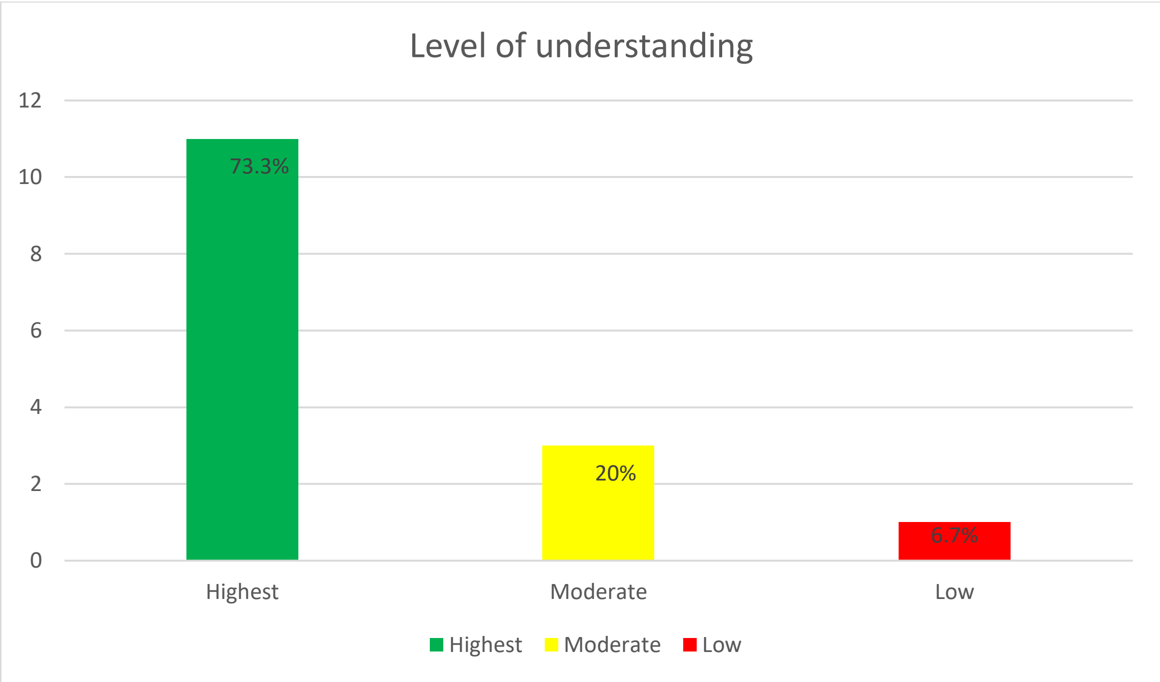
Level of Education	**No of Participants**	**Percentage**
Non-schooling	1	6.666 %
Primary	3	20 %
Secondary	7	46.666 %

Tertiary	4	26.666%
Total	15	100 %

The population that completed Secondary education dominates the research with 46.666 percent, 26.666 being participants who completed Tertiary education, 20 percent completed their Primary education, and only 6.666 percent did not have the chance to attain formal education.

4.2.1 Level of Understanding

Figure 4.2: Level of understanding



73.3 percent of participants showed much understanding of the effects of the central government's interference on the performances of local authorities. 20 percent of the participants showed a moderate understanding of the effects of central government interference on the performances of local authorities, and 6.7 percent of the participants showed a low understanding of the effects of central government interference on the performances of local authorities.

4.3 Conflict between residents and local authorities' management over revenue collection and development.

- **Conflict between residents and local authorities can be seen through protests and demonstrations**

According to Mutema (2012), residents may organise protests or demonstrations to express their dissatisfaction with revenue collection and development practices. In developed countries people may gather around and concur to protest against the local authorities. When they protest, they will be under police surveillance in order to maintain peace and order. Mutema (2012) went further arguing that, in most cases when residents show their grievances, the local authorities address their issues. This is different with African countries, in African countries especially Zimbabwe, when people protest against local authorities they are often punished through cruelty of beatings and prosecutions. Every move against the government is politicised.

A participant had this to say,

"Protests and demonstrations are only for developed countries, in our country Zimbabwe the government does not take protests and demonstrations lightly. People may lose the freedom and even their lives in doing that. Such gestures are viewed political and such people may be labelled a threat to the president. This is why in Zimbabwe, there are no protests and demonstrations, and people are intimidated.

- **Conflict between residents and local authorities can also be seen through Court cases and litigation**

Afreed (2017) is of the view that, residents may take local authorities to court over disputes related to revenue collection and development. Unlike African countries, developed countries are free and safe to drag their local authorities to court and win the cases. In African countries, the courts are biased and the rate of corruption is very high. If residents drag the local authorities to court, they are victimized and the case is dealt with unfairly.

According to one of the participants,

"In Zimbabwe, the judiciary, the central government and the local authorities are all under the same person thus the President. As a result, even if the local authorities are dragged to court the case will lose value because one cannot fight the system using the same system, one will be domed for failure."

- **Boycotts and non-payment of taxes are an evident of conflicts between residents and local authorities.**

Masaki (2018) stipulates that, residents may boycott or refuse to pay taxes or fees in protest of perceived unfair practices. In countries like Canada, Australia, USA among other countries uses boycotts or refusals to pay tax as a way to perceive unfair practices. When residence unite to boycott, the local authorities addresses their grievances. In Africa, it's the other way, when people refuse to pay taxes or boycott, the local authorities' cut-off their services to them even though even if they pay their taxes, they do not get the services anyways.

A participant had this to say,

"After trying some measures, the people of Zimbabwe ended up using boycotts and non-payment of taxes. People no longer attend meetings and even pay heed to any communications from the local authorities."

- **Conflict between residents and local authorities can also be seen through confrontations and violence.**

Caldeira & Rota-Graziosi (2014) concurs that, in some cases, conflicts between residents and local authorities can escalate into confrontations and violence. Most confrontations of the local authorities end up escalating into violence and disaster. Many people end up using the scenario as an excuse to break into the shops and loot.

According to one of the participants,

"Due to high rate of unemployment in Zimbabwe, whenever there is a protest or demonstration people tend to indulge in violence that later lead to looting of expensive things of innocent shop owners."

4.4 The causes of the conflict between residents and local authorities' management over revenue collection and development.

4.4.1 Disagreements over tax rates and fees

Baghirathan & Parker (2017) agrees that, residents may feel that local authorities are charging excessive taxes or fees, leading to disputes. The community consist of different classes of people thus the rich class, middle class and lower class. In high density areas people often disagree over rates and fees. They seek for the government to pay the other part of the expense as a dependence syndrome.

A participant had this to say,

"In our society, many poor people are living in absolute poverty thus from hand to mouth. Even the smallest fees and tax rates they view it as offensive to them because they cannot afford. These groups of people are the elderly, chronically ill, child headed, the unemployed, the disabled among

other groups of vulnerable people. As a result, these groups end up disagreeing with the local authorities over tax rates and fees"

4.4.2 Lack of transparency and accountability

According to Baghirathan & Parker (2017), unclear or opaque revenue collection and allocation processes can lead to mistrust and conflicts. In developed countries, the local authorities serve the people in transparency. The local authorities are accountable to every danger that might fall on people because of their failure to provide the service. For instance, if a person dies in the hospital due to absent of electricity, the local authority would compensate to the deceased family and apologise. Baghirathan & Parker (2017) went further arguing that, when in some cases the local authority refuses transparency and accountability, people often rise up against it. In Africa, local authorities are not independent, as a result the money is directed to political affairs. This stance by the central government hinders transparency and accountability by the local authorities. As a result, people unite and rise up against the local authority.

Another participant had this to say,

"The reason why we residents are in conflict with the local authority is because there is no transparency and accountability in the administration of the local authorities. Even when we pay our taxes and fees, the local authorities fail to provide good service provision for example refuse collection. As a result, this may cause conflict between residents and local authorities."

4.4.3 Inequitable distribution of resources

Pachawo (2014) argues that, perceived inequitable distribution of resources, amenities, or services can create tension between residents and local authorities. In developed countries like Canada and Australia there is good equitable distribution of resources from the local authorities to the residents. There is adequate medication in the medical facilities, enough food in jails, adequate resources in police department among other. As a result, people really appreciate the efforts and distribution of resources by the local authority.

Pachawo (2014) went further affirming that, when the local authority seems to reduce the distribution or even provide insufficient resource people begin to create tension with the local authority. In developing countries like Zimbabwe there is unequal distribution of resources and every resource if affected by politics, corruption and nepotism. Also, if people want to demonstrate against the inequalities they are violently harassed by the police.

According to one of the participants,

"Unequal distribution of resources by the local authorities is also a factor that leads to conflicts between residents and local authorities. For instance, distribution of free selling places for vendors is done in a very corrupt way."

4.4.4 Poor service delivery

Mutema (2012) is of the view that, residents may feel that the local authorities are not providing adequate services, such as sanitation, water or roads rehabilitation despite collecting revenue. In developed countries, local authorities provide good service delivery that includes effective refuse collection, effective police services, effective provisions of water and sanitation. Where there is depreciation of these services people tend to create a conflict with the local authorities. In developing countries, good service delivery is no longer a priority and this led the residents to be reluctant to pay their fees. As a result, there is tension between local authorities and residents.

A participant affirms that,

"People are disappointed in local authorities because despite paying taxes and fees, there is no service delivery from the local authorities. There is neither, water running through the tapes nor refuse collection. The roads are in a very dilapidated state, poor housing and poor sewer systems

among many other poor service deliveries. Because of the above, residents are reluctant to pay taxes and fees."

4.4.5 Corruption and mismanagement

Mutema (2012) argues that, allegations or instances of corruption, embezzlement or mismanagement of funds can erode trust of residents to the local authorities and spark conflicts. In developing countries especially Zimbabwe, there is too much corruption, embezzlement and mismanagement of funds. The local authorities staff members are involved in many shenanigans with land barons and unaccountable financial transactions. The residents are aware of all these shenanigans and this led people to lose confidents with the local authorities. As a result, there is conflict between the local authorities and residents.

Another participant had this to say,

"We don't really know how they conduct their business in their offices but what can be witnessed for sure is too much corruption and mismanagement of funds. Their service delivery is very poor, road rehabilitation is of substandard, poor housing system among many other. These effects spark the conflict between the local authorities and the residents."

4.5 Possible solutions to the conflict between residents and local authorities' management over revenue collection and development.

4.5.1 Local authorities should establish transparent and accountable processes in doing their daily business.

Local authorities should ensure that revenue collection and allocation processes are transparent, accountable and equitable. Baghirathan & Parker (2017) concurs that, in developed countries like United States of America and United Kingdom, there is transparent and accountability and this is one of the reasons why their service delivery is at world standards. There is need for developed countries to establish transparency and accountability processes. This can be done through establishment of independent audit department both internal and external audit departments. Also, the local authorities should be free from the central government and national politics.

According to a participant,

"What I think can be functional in resolving the conflict between the local authorities and residents is through the local authorities establishing transparent and accountability processes. People need to see transparent cash flows of their money and in order for them to believe in the system. Also, the local authorities need to be accountable with the people's money. The Chief Executive Officers of the local authorities seems unaccountable of our money instead they blame it on the central government. If such issues are addressed, that is when people begin to honour and pay the taxes and fees. They will even begin to attend meetings between residents and local authorities."

4.5.2 Local authorities should engage with residents at every community level

Local authorities should engage with residents through regular meetings, surveys and other mechanism to understand their concerns and priorities. There is need for people of the community to be present and involved. According to Baghirathan& Parker (2017) in countries like South Africa, local authorities conduct regular meetings and surveys in order to understand the concerns and priorities of residents. This is also the reason why South Africa is delivering world standard services to its residents. There are lot of services which the South African local authorities provide to its residents. Backward countries like Zimbabwe and other should assimilate such measures in its policies. As a result, Zimbabwean local authorities should engage with residents through regular meetings, surveys and other mechanism to understand their concerns and priorities.

A participant has this to say,

"The local authorities should assure change to residents and encourage them to attend meetings and partake in surveys and other mechanisms that are designed to understand their concerns and priorities."

4.5.3 Local authorities should improve service delivery

Local authorities should prioritize improving service delivery to residents ensuring that they receive value for their taxes and fees. Baghirathan & Parker (2017) stipulates that, in countries which have local authorities that prioritize service delivery to its residence gains popularity within the community and people are motivated to honour up their taxes and fees. In countries like USA there is about 95% response in terms of taxes and fees payments because people have confidents with local authorities to deliver what they promise.

According to Chatiza (2014), in countries like Zimbabwe, Mozambique among other, people had confidence in their local authorities and was very loyal in paying their taxes and fees up until they realised that their hard-earned money were misused. This was the period when people begun to become reluctant to pay for their taxes and fees. There is too much corruption and embezzlement of funds in local authorities in Zimbabwe. As a result, the local authorities need to end misuse of funds and improve service delivery to gain the lost trust and residents will begin to honour their payments on taxes and fees.

Another participant affirms that,

"If only when the local authorities improve their service delivery to the community, that is when people begin to If only when the local authorities improves their service delivery to the community, that is when people begin to honour the payment of taxes fees and other fees. As a result, there will be no more conflict between the local authorities and the residents."

4.5.4 Local authorities should address corruption and mismanagement of funds

Local authorities should take decisive action to address allegations or instances of corruption, embezzlement or mismanagement of funds. Baghirathan & Parker (2017) concurs that, in developed countries they have strong policies that protect the local authorities' finances from corruption and embezzlement of funds. They have put in place strong mechanism that detects corruption and mismanagement of funds. Baghirathan & Parker (2017) went further arguing that, in these developed countries local authorities are independent from the central government hence the central government can monitor and address corruption and mismanagement. This is functional in cases where the government itself is not corrupt.

However, in African countries like Zimbabwe, the central government is the master of deception, corruption and mismanagement. As a result, managing and monitoring local authorities becomes a challenge. Zimbabwe as a nation needs to end corruption and mismanagement.

According to a participant,

"Local authorities should total end corruption and embezzlement of funds. Residents will never be happy if their hard-earned money is misused. They end up not paying at all. As a result, if the local authorities correct that then that is when the conflict between them and the residents is addressed. People are willing to pay their tax and fees only if they see the value of their hard-earned money."

4.6 Chapter Summary

In conclusion, the chapter looked at the level of education of the respondents, the level of understanding each had towards the conflict between residents and local authorities' management over revenue collection and development. The chapter also looked at an overview of the conflict between residents and local authorities' management over revenue collection and development. On this point, the researcher was able to explain how and when the conflict between residents and local authorities' management over revenue collection and development occur. More so, the chapter also looked at, the causes of the conflict between residents and local authorities' management over revenue collection and development, and also on the possible solutions to the conflict between residents and local authorities' management over revenue collection and development.

CHAPTER FIVE

5.0 SUMMARY, CONCLUSIONS, RECOMMENDATIONS, AND AREAS FOR FURTHER RESEARCH

5.1 Introduction

This chapter converse the research findings, depicts conclusions, and makes recommendations about the research topic. Research information on the findings of the study is also presented in this chapter. This chapter will highlight how the project chapters combine into this dissertation. Chapter one is the introduction of this dissertation and shows background of the study. Chapter two focuses on literature review and theoretical framework. Chapter three looks at research design and methodology and how they were used to collect data. Chapter four is the presentation of the study findings. Chapter five is the study summary and it offers recommendations, and conclusion to the study problem.

5.2 Summary

The study was categorized into five chapters:

Chapter One: Introduction

Chapter 1 focuses on the introduction and the background of the study. It also discusses on the purpose of the study, statement of the problem, objectives of the study, research questions, limitations and delimitations of the study. In Zimbabwe, there is conflict between residents and local authorities' management over revenue collection and development. These conflicts are caused by horizontal imbalances and vertical fiscal imbalances between the local authorities and the residents. These imbalances are caused by the central government's intervention on local authorities' business. Also, the imbalances can be triggered by excessive embezzlement of funds, corruption and nepotism. These and other factors acted as a push factor to the researcher to have a passion to research further.

Chapter Two: Literature Review and Theoretical Framework.

This chapter looks at the theoretical framework and the literature review that guides the study. This chapter contains the literature and texts that are related to the conflict between residents and local authorities' management over revenue collection and development, a case study of Guruve RDC. The researcher uses Principal Agent Theory in order to come up with holistic results on the conflict between residents and local authorities' management over revenue collection and development.

Chapter Three: Research Design and Methodology

This chapter focuses on the research philosophy, research designs, data collection methods, sampling techniques, and other data presentation methods that will be used to conduct the study. This chapter also described and explained how data and research information were gathered. Qualitative design was chosen because it allows for a rich and detailed understanding on the conflict between residents and local authorities' management over revenue collection and development. The researcher is able to understand an issue from a first-hand experience. The research methodology makes use of in-depth interviews coupled with observations thereby accounting for what is said or done. The research target1 District Administrator, 2 Guruve Rural District Council thus audit and accounts departments, 1 Chief Executive Officer of Guruve Rural District Council, 1 Councillor, and 10 residents.

Chapter Four: Data presentation, analysis, and discussion of findings

In this chapter, the study findings were presented, analyzed, and discussed. The majority of the data was given through conversations and analysis. The key findings of the study is the conflict between residents and local authorities' management over revenue collection and development, causes of conflict between residents and local authorities management over revenue collection and development and possible solutions to the conflict between residents and local authorities management over revenue collection and development.

Chapter Five: Summary, conclusions and Recommendations, and Areas for further research.

The final chapter comprises of the summary, conclusions and recommendations of the whole study. The analysis concluded that there is conflict between residents and local authorities' management over revenue collection and development. These conflicts include corruption, misuse of funds and bad governance, strained relations between the central government and the council, poor service delivery, poor revenue collection due to corruption, excessive political interference and natural disasters.

5.3 Conclusions

The following conclusions were drawn from research objectives.

5.3.1 The conflict between residents and local authorities' management over revenue collection and development.

In Zimbabwe there is conflict between the residents and the local authorities' management over revenue collection and development. These conflicts can be seen through protests and demonstrations. Residents may organize protests or demonstrations to express their dissatisfaction with revenue collection and development practices. More so, people may gather around and concur to protest against the local authorities. When they protest, they will be under police surveillance in order to maintain peace and order. In most cases when residents show their grievances, the local authorities address their issuer. However, when the protest and demonstration are directed to politicians thus the President and his circle, people will be brutally harassed, unlawful prosecution, abducted and murdered.

Conflict between residents and local authorities can also be seen through Court cases and litigation. Residents may take local authorities to court over disputes related to revenue collection and development. People are free and safe to drag their local authorities to court and win the cases. Depending with the case, some courts are biased, the rate of corruption is very high and there is too much political influence. If residents drag the local authorities to court, they are victimized and the case is dealt with unfairly.

Boycotts and non-payment of taxes are also an evidence of conflicts between residents and local authorities. Residents in Zimbabwe are boycotting and refusing to pay taxes or fees in protest of perceived unfair practices. Boycotts or refusals to pay tax are a way to perceive unfair practices. When residence unites to boycott, the local authorities would address their grievances. In Zimbabwe the local authorities' pays blind eyed to this move and they are operating as if everything is normal because those in power are benefiting from this conflict.

Conflict between residents and local authorities can also be seen through confrontations and violence. Conflicts between residents and local authorities can escalate into confrontations and violence. Most confrontations of the local authorities end up escalating into violence and disaster. Many people end up using the scenario as an opportunity to break into the shops and loot.

5.3.2 The causes of conflict between residents and local authorities' management over revenue collection and development.

The cause of the conflict between residents and local authorities' management over revenue collection and development include disagreements over tax rates and fees. Residents may feel that local authorities are charging excessive taxes or fees whilst delivering sub-standard services, hence the disputes. The community consist of different classes of people thus the rich class, middle class and lower class. In high density areas people often disagree over rates and fees.

Lack of transparency and accountability is also a cause of the conflict between residents and local authorities' management over revenue collection and development. Unclear or opaque revenue collection and allocation processes can lead to mistrust and conflicts. In developed countries, the local authorities serve the people in transparency. The local authorities should be accountable to every danger that might fall on people because of their failure to provide the service. For instance, if a person dies in the hospital due to absent of electricity, the local authority should compensate to the deceased family and apologize. In Zimbabwe, if such incident happens, they do not apologize because they don't even care about majority' well-being. As a result, the conflict arises.

The other cause of the conflict between residents and local authorities' management over revenue collection and development is inequitable distribution of resources. It is perceived that, inequitable distribution of resources, amenities, or services can create tension between residents and local authorities. Some people deserve preference over others and the selection criteria should be done professionally in order to reduce conflicts over unfairness and nepotism. If this marginalised and vulnerable group of people is not considered first then there will be a problem between them and the local authorities.

The cause of the conflict between residents and local authorities' management over revenue collection and development can also be seen on poor service delivery by the local authorities. Residents may feel that the local authorities are not providing them with adequate services, such as sanitation, water or roads rehabilitation despite collecting revenue. Local authorities should provide good service delivery that includes effective refuse collection, effective police services, effective provisions of water and sanitation. Where there is depreciation of these services people tend to create a conflict with the local authorities.

Corruption and mismanagement is another cause of the conflict between residents and local authorities' management over revenue collection and development. Corruption and embezzlement or mismanagement of funds can erode trust of residents to the local authorities and spark conflicts.

In Zimbabwe, there is too much corruption, nepotism, embezzlement and mismanagement of funds. The local authorities' staff members are involved in many shenanigans with land barons and unaccountable financial transactions. The residents are aware of all these shenanigans hence the conflict between them and the local authorities.

5.3.3 Possible solutions to the conflict between residents and local authorities' management over revenue collection and development.

Local authorities should establish transparent and accountable processes in doing their daily business as a measure to curb the conflictbetween residents and local authorities' management over revenue collection and development. Local authorities should ensure that revenue collection and allocation processes are transparent, accountable and equitable.

Local authorities should also engage with residents at every community level as a measure to address the conflict between residents and local authorities' management over revenue collection and development**.** Local authorities should engage with residents through regular meetings, surveys and other mechanism to understand their concerns and priorities. There is need for people of the community to be present and involved.

Local authorities should improve service delivery so as a solution to curb the conflictbetween them and local authorities' management over revenue collection and development. Local authorities should prioritize improving service delivery to residents ensuring that they receive value for their taxes and fees. Local authorities should prioritize service delivery to its residence in order to gain popularity within the community and people are motivated to honor up their taxes and fees in such scenarios.

Another solution is for the local authorities' management to address corruption and mismanagement of funds when conducting business. Local authorities should take decisive action to address allegations or instances of corruption, embezzlement or mismanagement of funds. They should have strong policies that protect the local authorities' finances from corruption and embezzlement of funds and these laws should be effective to everyone. Most importantly the local authorities should independent from politics and the central government should have limited power over its business. The local authorities' management should install efficient and effective internal and external audit who will be independent from influence from any angle.

5.4 Recommendations

The following recommendations are to the Ministry of Local Government and Public Works, and Local authorities of Guruve rural district council.

5.4.1 The Ministry of Local Government and Public Works.

The central government should continue decentralizing decision-making and resource allocation to local authorities through devolution strategy. This can be achieved through the creation of regional government authorities, where the local authorities will operate from. The regional authorities will be autonomous, making the decision-making process efficient and more effective (Kasese, 2014). This will allow urban councils to have more control over their resources, enabling them to plan and deliver services effectively and reduce the conflictbetween them and local authorities' management over revenue collection and development.

The central government should promote public participation in the decision-making and management processes of local authorities. The participation of members of the public in decision-making enhances transparency, accountability, and reduces corruption opportunities. Public participation can be encouraged through the establishment of ward committees, public meetings, and public hearings among other.

There is need for the central government to allocate adequate resources to local authorities to ensure effective delivery of services to general populace. The resources should be allocated based on the needs and priorities of local authorities. The central government should also provide financial facilities like grants to local authorities so as to empower them in service delivery. If all of this is administered then the conflict between them and local authorities' management over revenue collection and development will be resolved to a greater extent.

5.4.2 Local Authorities

Local authorities should establish transparent and accountable processes in doing their daily business as a measure to curb the conflictbetween residents and local authorities' management over revenue collection and development. Local authorities should ensure that revenue collection and allocation processes are transparent, accountable and equitable.

Local authorities should also engage with residents at every community level as a measure to address the conflict between residents and local authorities' management over revenue collection and development**.** Local authorities should engage with residents through regular meetings, surveys and other mechanism to understand their concerns and priorities. There is need for people of the community to be present and involved.

Local authorities should improve service delivery so as a solution to curb the conflictbetween them and local authorities' management over revenue collection and development.Local authorities should prioritize improving service delivery to residents ensuring that they receive value for their taxes and fees. Local authorities should prioritize service delivery to its residence in order to gain popularity within the community and people are motivated to honor up their taxes and fees in such scenarios.

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5.5 Areas of further research

Other researchers may find strength in researching further in this aspect for instance, challenges faced by local authorities during budget adoptions in Zimbabwe. Other researchers may also look at the central government interference on the performance of local authorities and decision making in local authorities governing board.

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Annexure

Annexure 1

<u>RESEARCH QUESTIONS FOR: </u>……………………………………………………………….

The conflict between residents and local authorities' management over revenue collection and development. A case study of Guruve RDC.

Research Topic: The conflict between residents and local authorities' management over revenue collection and development. A case study of Guruve RDC.

My name is Charlotte, a student at Bindura University of Science Education studying towards honours degree in Peace and Governance.

NB: Confidentiality will be highly upheld.

Name of interviewee……………………………………………………………………………..

Occupation……………………………………………………………………………………….

Age……………………………………………………………………………………………

Gender……………………………………………………………………………………………

Marital……………………………………………………………………………………………

Level of education………………………………………………………………………………..

1. How do you describe your relationship as residents with council? ……………………………………………………………………………………………………
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2. What do you think, is the source of conflicts between residents and local authorities' management over revenue collection and development? …………………………………………

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3. What are the causes of conflict between residents and local authorities' management over revenue collection and development? …………………………………………………………...

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4. What are the possible solutions to the conflict between residents and local authorities' management over revenue collection and development? ………………………………………….

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5. Do you have anything to add towards the topic, the conflict between residents and local authorities' management over revenue collection and development? NO / YES. If Yes, ………...

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THANK YOU/TATENDA/SIYABONGA

Annexure 2

What is your perception on the the conflict between residents and local authorities' management over revenue collection and development. Please tick where you see the right response.

Causes of the conflict between residents and local authorities' management over revenue collection and development.	**Please Tick**
Corruption, misuse of funds and bad governance	
Strained relations between the central government and the council	
Poor service delivery	
Natural disasters e.g. cholera, Covid 19, El Nino	
Poor revenue collection due to corruption	
Excessive political interference	

Annexure 3

Annexure 4