

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE



DEPARTMENT OF ACCOUNTANCY

RESEARCH PROJECT

TOPIC

**THE IMPACT OF REVENUE STREAMS ON THE OVERALL PERFORMANCE
(SERVICE DELIVERY) IN LOCAL AUTHORITIES. A CASE STUDY OF CITY OF
HARARE COUNCIL. (2020-2024)**

BY

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE
REQUIREMENTS OF THE BACHELORS OF ACCOUNTANCY HONORS DEGREE
OF BINDURA UNIVERSITY OF SCIENCE EDUCATION, FACULTY OF
COMMERCE**

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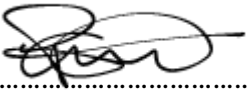
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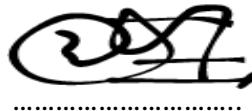
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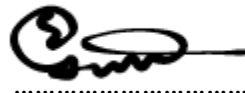
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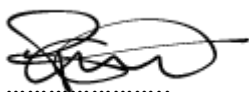
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I PROFESSOR GUNDUMURE, registration number B201093B declare that this dissertation was created on my own. Considering this study is entirely my own work, credit is given where information is borrowed from other authors in the references. This research has not been, nor is it being, submitted in any form for credit toward another degree at another university.



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DEDICATION

This dissertation is first and foremost dedicated to God Almighty. Secondly, I would want to thank my cherished parents and friends for their love, moral support and prayers; they inspired me cope with reality.

Abstract

This study investigates the impact of revenue streams on service delivery by Zimbabwe's local authorities, with an emphasis on the Council of Harare (COH). The study background highlights the rapid population growth in Harare, which has put increased pressure on the city's public services and infrastructure. The problem statement outlines the COH's challenges in raising adequate funds from its revenue streams to effectively deliver high-quality public services to its residents. Despite the potential revenue sources available to local authorities, the COH has struggled to generate sufficient funds, leading to a decline in service delivery, such as the provision of clean water, sanitation, and waste management. The research employs a mixed-methods approach, integrating qualitative and quantitative data collection methodologies. The research population included COH officials, residents, and key stakeholders. Primary data was obtained using semi-structured interviews and questionnaires, while secondary data obtained through a documentary review. A sample of 140 people was chosen using a combination of purposive and random sampling approaches. The researcher analysed data using thematic analysis for the qualitative data and statistical analysis, including regression models, mean, and standard deviation for the quantitative data. The findings revealed the various revenue streams available to the COH, such as property and land rates, service delivery fees, and central government allocations, as well as the challenges in effectively mobilizing and utilizing these resources. The study concluded that the COH's revenue mobilization efforts from its various streams are hampered by factors such as tax evasion, inefficient collection mechanisms, and limited financial autonomy. This, in turn, has adversely affected the council's ability to deliver essential public services, leading to a decline in service quality and public satisfaction. The research provided recommendations to explore innovative revenue-generating initiatives, strengthen revenue collection strategies, and improve the overall financial management and service delivery capabilities of the COH.

ACKNOWLEDGEMENT

This work is the outcome of other people's and organizations' efforts and contributions, as well as the material and ethical assistance they provided me. My deepest gratitude goes out to everyone who helped make this report possible in one way or another. It would be impossible to list every person who helped shape this work. I sincerely give thanks to Almighty God for his unwavering support and care during my education and life in general. I want to express my heartfelt gratitude to my hardworking supervisor, whose patient, encouraging, understanding, and moral support helped me get to this point. At last, but not least, I would like to thank the lecturers, librarians, classmates, discussion group participants, and friends for their material and moral assistance. I want to thank each and every one of you, and may God richly reward you all.

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ABBREVIATIONS AND ACRONYMS

COH: Council Of Harare

ZINARA: Zimbabwe National Roads Administration

ZWL: Zimbabwean Dollar

ERP: Enterprise Resource Planning

SPSS: Statistical Package for Social Sciences

ANOVA: Analysis of Variance

PPPs: Public-Private Partnerships

CHAPTER I

GENERAL INTRODUCTION

1.0. Introduction

This section will look at the study's general introduction on the impact of revenue streams on local authority service delivery using COH as a case study. The background of the study, problem statement, research aim, limitations, delimitations, assumption and the objectives as well as the research questions will also be looked at in this section.

1.1. Study background

Many developing nations have embarked on democratic decentralization projects, particularly since the 1990s, with the goal of constructing local self-governing institutions that are democratic, reasonably autonomous and effective in providing services (Khan, 2020) . A stable income system for local governments is a necessary requirement for fiscal decentralization to succeed (Jin & Rider, 2022). Fiscal decentralization is the transfer of financial power to the local level. It entails tightening or loosening restrictions on intergovernmental resource transfers, as well as allowing local governments more authority to produce their own funds and formulate their own plans (Zhou & Lin, 2021). According to Otoo and Danquah, (2021), fiscal decentralization is required for effective and efficient financial administration in municipal governments.

The current structure of Zimbabwe's local governments is the result of the centre-local linkages outlined by both the Urban Councils Act [29:15] and Rural District Councils Act [29:13]. Thus, regionalization of duties and authorities improve the management of urban and rural areas by bringing the government closer to the people. Fiscal decentralization is one method of decentralizing power from the central government's financial load while allowing local governments to administer their areas in whatever way they feel feasible and desirable.

Over the course of a number of previous years, thousands of individuals have moved to Harare City from rural areas in quest of better opportunities resulting in a mushrooming population in the city. The demand for public services was put under increased pressure by the fast growth of the metropolitan population. Consequently, it meant that the expanding population would be too much for the infrastructure and resources that were already in place (OECD,2010).

According to the Zimbabwe National Census Report of 2022, Harare Metropolitan City is among the towns with the fastest-growing populations with over 1.5 million people. It stated that this statistic shows a 1.02% increase from 2021 or a 2.0% yearly population growth rate for the anticipated timeframe. The stated growth rate indicates an imbalance or mismatch between the available resources and the population as it exists today. Given this context, it is reasonable to assure that the financially troubled local government will continue to fall short in providing citizens and taxpayers with the services they are entitled to. Lack of sufficient funding is the reason given for the inability to pay employees, clean up sewers, maintain road networks, supply (safe and sufficient) water and collect refuse. Since the general public is now more educated and demanding that local authorities provide expected goods and services on time, this damages the credibility of the subnational government authority and the central government as a whole.

This study's primary objective is to ascertain the degree to which Zimbabwe's local governments have been fiscally decentralized, with an emphasis on the effectiveness of revenue streams on service delivery. Local authorities generate revenue from a variety of sources, including property rates, service charges, user fees, grants, subsidies, projects, among others. However, despite potential cash inflows granted by the act, the Harare City Council has struggled to raise sufficient funds to fulfil its tasks. Revenue mobilization devices include many numerous loopholes that might be exploited to evade payments by clients. The Auditors General according to a 2021 assessment, stated that there is a possibility of employees falsifying billing receipts and questions concerning revenue collection methods were brought up by allegations of tax fraud made by companies and large debts owed to

subnational governments.

Globally, the majority of local governments' attempts to raise money in developing or impoverished nations are unsuccessful. Research findings shows that local governments often rely substantially on central government transfers due to insufficient revenue generation from rates, property taxes, and service charges. Some countries maintain fiscal centralization, with central governments controlling significant revenue sources that may alleviate economic challenges for local governments (UN-HABITAT, 2020).

The aforementioned situation is concerning in light of Zimbabwe's dire budgetary demands within a constrained and contracting fiscal space (Matenda, et al., 2021). Every economy in the world is currently experiencing financial strain and is unable to pull Zimbabwe out of this financial disaster, even on global scale reputable financial institutions that once provided financial support to governments in need, such as the World Bank, the IMF and the African Development Bank, are ceasing to provide credit facilities to Zimbabwe because the country owes them substantial sums of money that keep increasing due to interest, penalty fees and unpaid balances (Ndakaripa, 2021). Therefore, the collection and use of public finances must be prudent and effective.

The amount of money collected by local governments affects the development of the country and effective revenue collection benefits the state, while ineffective revenue mobilization puts greater strain on the federal government forcing it to give struggling local government authorities more resources than they need, which would impede the advancement of the country. This is in line with section 301 subsection (2) (e) of the Constitution of Zimbabwe, which states that when money is distributed among the levels of government, consideration is given to the fiscal ability and effectiveness of province and metropolitan councils as well as local authorities. As we proceed, it is crucial that sustainable income collecting tactics be implemented because they impact the advancement of the country. The Harare City Council's service delivery quality has declined significantly. The majority of Zimbabwe's local authorities have faced numerous difficulties since the start

of the new millennium as a result of inadequate income collection from the citizens and other stakeholders.

1.2. Problem statement

Local government authorities are experiencing challenges to raise adequate funds from their revenue streams to promote the efficiency of high-quality service delivery or public goods and services provision to the residents specifically in Harare metropolitan. The residents have expressed their dissatisfaction and frustration with the city authorities and have demanded better accountability, transparency and performance. Currently, Harare is the most affected metropolitan by waterborne diseases like cholera and typhoid as the city council has been struggling to provide adequate, affordable and clean water and sanitation services to its residents, due to insufficient funds. The local authority has also failed to provide efficient refuse collection, leading to the accumulation of garbage and waste in the streets, open spaces and illegal dumpsites, this has caused environmental degradation, health hazards and fire risks. Harare's road network has worsened over the years with potholes scattered across roads, poor drainage systems and inadequate street lighting. This has affected the mobility, safety and convenience of the residents as well as the economic activities and city development. Preliminary studies shows that the city authorities have cited the lack of funds, material and equipment as the main impact on the overall sound performance (service delivery), which is why this study has been carried out.

1.3. Research aim

This study uses a survey of COH to investigate how revenue streams affect the provision of services in local governments.

1.4. Objectives

- i. To identify the revenue streams for COH.
- ii. To identify the challenges faced by COH in generating revenue from its revenue streams.
- iii. To examine impact of revenue streams on COH's ability to provide services.

- iv. To outline the strategies to improve revenue collection by COH.

1.5. Study questions

- i. What revenue streams does the COH have?
- ii. What are the challenges being faced by the COH in generating revenue from those revenue streams?
- iii. How does the revenue streams impact service delivery by COH?
- iv. What are the strategies of improving revenue collection by COH?

1.6. Study significance

To the researcher:

This study offered an opportunity to apply and test various study methods and tools such as surveys, interviews, documentary analysis and statistical analysis. It also helped the researcher to develop critical thinking and analytical skills, as well as gain practical experience and insights into the local authority sector.

To the management personnel of local authorities:

The study will help the management personnel understand how different sources of revenue affect their ability to provide quality services to the public and it will also help them identify the best practices and strategies to enhance their revenue collection and allocation, as well as to improve their accountability and transparency.

To the university:

The study will be contributing to the academic knowledge and literature on local government financing and service delivery in developing countries.

To the residents:

This study will inform the residents about the sources and uses of revenue by their local authority and how it affects the quality and accessibility of public services. It will also empower them to participate in the local governance processes such as budgeting, planning, monitoring and evaluation and to hold their local authority accountable for its performance and service delivery.

1.7. Limitations

Limitations encountered:

- o External factors, other aspects like political, social, and environmental concerns that could affect service delivery were not taken into consideration in this study.
- o Subjectivity in Performance Assessment, performance indicators such as service quality and customer satisfaction, often involve subjective judgements. Different stakeholders would have diverse perspectives and criteria for evaluating performance, which could introduce bias and limit the objectivity of the findings.
- o The study focused on one local authority in Zimbabwe which may not be a representative of other local authorities in the country or in other developing contexts.
- o Secrecy and confidentiality, local authorities' management personnel were not at liberty to provide some of the confidential information that was relevant to the research.

1.8. Delimitations

- o Geographical scope: only respondents in Harare were polled for the study.
- o Content: the study did not look at other facets of local government development; rather, it only looked at how revenue streams affected the provision of services.
- o Time frame, the study specifically covered a period of five years from 2019 to 2024.

1.9. Assumptions

- The research methods and tools used in the study are reliable and valid for collecting and analysing data and the results are generalizable and transferable to other settings.
- The target audiences have different perspectives and interests in local government sector and their views are valid and valuable for the study.

- The COH is a representative case of local governments in Zimbabwe and other developing countries, facing similar challenges and opportunities in its financing and service delivery.
- The revenue streams of local authorities are measurable and comparable across different contexts and periods

1.10. Definition of terms

- **Revenue streams:** These are the sources of funds for local authorities such as property taxes, fees and charges, land rates, development levy, borrowings and grants.
- **Local authorities:** The administrative bodies that provide services for residents of a specific area, such as city or district e.g. City of Harare Council.
- **Service delivery:** The process of providing public goods and services to the citizens such as water, sanitation, health facilities, education, infrastructure developments and transport.
- **Overall Performance:** Is the measure of how well local authorities achieve their objectives and meet the requirements and expectations of their residents and other different stakeholders.
- **Revenue allocation:** The distribution of revenue among different levels of government and among different sectors and services based on criteria such as equity, efficiency and accountability.
- **Performance indicators:** are measurable variables or metrics used to assess the performance and progress of local authorities. These indicators can include measures of service quality, accessibility, infrastructure maintenance, financial stability, customer satisfaction and other relevant factors.

1.11. Summary

This research section clearly paves a way to the whole study by explaining the study background, problem statement, overall research aim, study purpose, study questions, importance of the research, research limitations encountered,

delimitations experienced, assumptions and the definition of paramount words. Other sections are going to explore much on how the study is linked to the real world through literature review, data collection methods, data analysis and presentation using Microsoft Excel and SPSS version 25 as analytical instruments and finally outlining the conclusion of the study findings and suggested recommendations to the study gap.

CHAPTER II

LITERATURE REVIEW

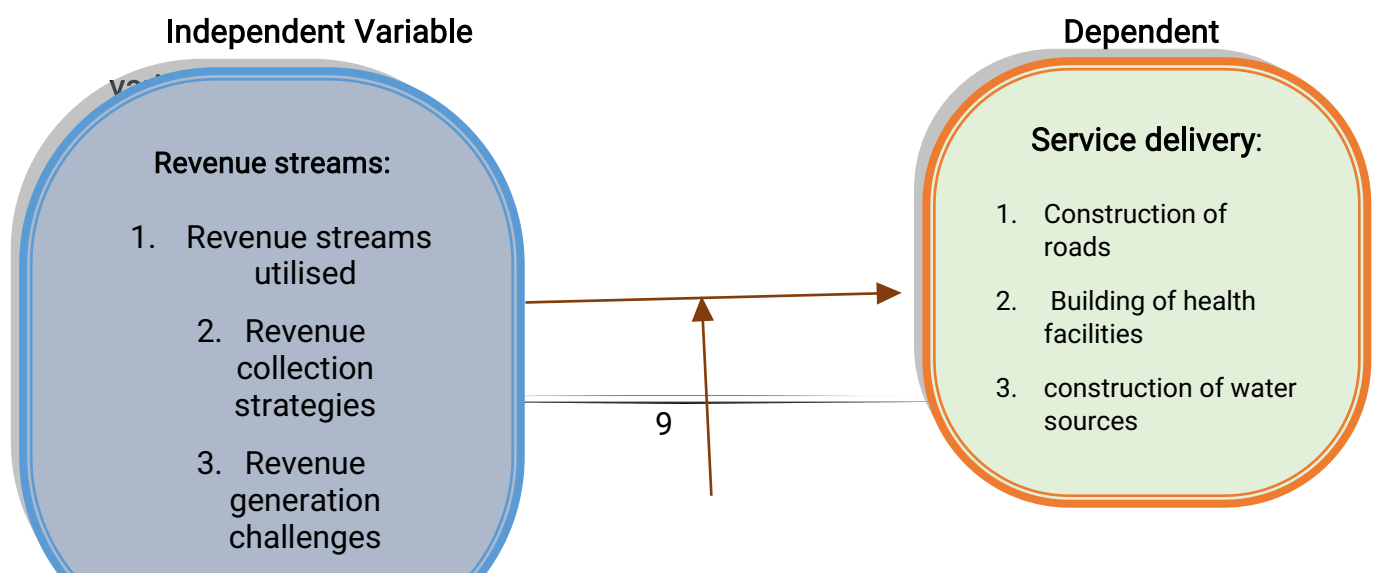
2.0. Introduction

A literature review is a survey of academic publications related to a certain subject. It is called a literature review rather than a literature report because it offers an overview of current knowledge that enables a researcher to discover

pertinent theories, methodologies, and gaps in the existing study. It also involves a critical evaluation of the content (Ermel, et al., 2022). This chapter is going to review the theoretical framework, conceptual review, empirical evidence, a summary of related empirical studies done all over the world and the gap analysis.

2.1. Conceptual framework

A conceptual framework is a theoretical structure that offers direction along with structure for comprehending and evaluating a phenomenon or study issue. It outlines the key concepts, variables, associations, and presumptions that underpin a study and help organize the research inquiry (Ermel, et al., 2022). In this context, the conceptual framework provides a structure for examining the relationship between revenue streams and overall performance by local governments. It is made up of the independent, dependent variables as well as the control variables. Revenue streams are the independent variable and service delivery is the dependent variable. The control variables are the several regulations that have a major impact on both the independent and dependent variables. Below is a diagram designed by the researcher showing relationship between the research variables.



Control variables

1. Management policies
2. Local Government Acts
3. Constitution of Zimbabwe
4. Political affairs

Figure 2.1: Conceptual framework

Source: Researcher's primary data

2.2. Empirical evidence

Information obtained directly or indirectly through experimentation or observation is known as empirical evidence, and it can be used to either confirm or disprove scientific theories as well as establish the reasonableness of an individual's beliefs (Costa, 2024).

2.2.1. Revenue streams of COH

Revenue streams are referred to as different sources of income or cash inflows that a company or organization produces (Goddard & Andler, 2018). Revenue for local governments comes from both own sources (internal) and intergovernmental sources. Own source of revenue is a term used to describe a range of tax and non-tax sources from which local governments may receive funding. These could include property rates, service charges, license and permit fees, parking fees, fines and penalties, land sales and leases, market stall rentals, investments and dividends depending on the national revenue assignment (Penny, 2022). The author went on stating that intergovernmental sources refer to funds received from government of higher level such as grants and subsidies. These funds are typically allocated to support local authorities in fulfilling their responsibilities and providing essential services to the community.

Property rates: property rates are taxes levied on properties within the City of Harare. The rates are normally determined by the property's value and are collected on an annual or semi-annual basis. Property owners are required to

pay these rates, which contribute to the council's revenue and help fund various municipal services and infrastructure.

Service charges: service charges or user charges are fees collected from residents and businesses for specific services provided by the City of Harare Council. These services can include water supply, sewerage services, waste management, and street lighting. The charges are typically based on usage or a fixed rate, and they contribute to covering the costs of maintaining and operating these essential services.

License and Permit fees: the City of Harare Council issues licenses and permits for various activities within its jurisdiction. These can include business licenses, construction permits, event permits, and street vending licenses. The council charges fees for the issuance and renewal of these licenses and permits, which contribute to its revenue.

Parking fees: parking fees are charges imposed on individuals who utilize parking spaces within the city. These fees can apply to parking lots, street parking, or parking meters. The City of Harare Council collects revenue from these fees, which can help manage parking infrastructure, regulate parking spaces, and generate income.

Fines and Penalties: fines and penalties are monetary charges imposed on individuals or entities for violations of municipal bylaws, traffic offenses, or other infractions. The City of Harare Council collects these fines and penalties as a source of revenue, while also promoting compliance with local regulations and ensuring public safety.

Land sales and leases: the City of Harare Council sells or leases publicly-owned land to individuals, businesses, or organizations. Revenue is generated through the sale or lease of land parcels, and the terms and conditions are typically set by the council. This revenue stream is significant and contributes to the council's funding for infrastructure projects, community development, or other initiatives.

Market stall rentals: the City of Harare Council operates markets or trading spaces where vendors and traders can rent stalls to sell their products or

services. The council charges rental fees for these stalls, often on a daily, weekly, or monthly basis. The revenue generated from these rentals contributes to the council's income and helps maintain and improve market facilities.

Market rentals: in addition to market stall rentals, the council may generate revenue by renting out other public facilities or spaces, such as community halls, sports fields, or exhibition centres. These rentals can be for various events, meetings, or recreational activities. The council charges fees for the use of these facilities, contributing to its revenue and supporting the maintenance and operation of public spaces.

Grants: the City of Harare Council may receive grants from higher levels of government. These funds are typically provided for specific projects, programs, or initiatives. Grants can support various areas, such as infrastructure development, social welfare, environmental initiatives, or community services. Grants are usually allocated based on specific criteria and guidelines set by the providing government.

Subsidies: local authorities may receive subsidies from higher levels of government to support the essential services provision. These subsidies can be provided for services such as public transportation, waste management, water and sanitation, or housing. The subsidies help offset the costs of service provision and ensure affordability for residents.

2.2.2. Challenges faced by COH in generating revenue from its revenue streams

The COH faces several challenges in generating revenue from its various revenue sources. Some of the common challenges include economic conditions, informal economy, non-compliance and inadequate information systems.

Economic conditions: Economic factors, such as inflation, unemployment, and overall economic growth, can affect the ability of residents and businesses to pay property rates, service charges, and other fees. Economic downturns or instability can lead to reduced revenue collection as individuals and businesses face financial constraints.

Informal economy: Harare, like many cities, has a significant informal economy, which poses challenges for revenue generation. The council may find it challenging to get permits, taxes, or other forms of revenue from unregistered or unrecognized firms because they may not be subject to formal taxation laws.

Non-compliance: Some residents and businesses may evade or delay paying their dues, such as property rates, service charges, or license fees. Non-compliance can be due to various reasons, including financial difficulties, lack of awareness, or dissatisfaction with the quality of services provided. The council faces challenges in enforcing compliance and collecting outstanding amounts.

Inadequate information systems: Effective revenue generation requires robust information systems for billing, tracking payments, and managing accounts. Inadequate or outdated systems can hinder accurate billing, timely payment processing, and efficient revenue management, leading to administrative inefficiencies and revenue loss.

Corruption: The council of Harare like any other council is facing serious problems the chief amongst them is corruption. Corruption can be defined as the illegal, illicit, unscrupulous means to get something or to get a favour that is not supposed to be awarded. Corruption has got many forms that include bribery, favouritism, and fraud among others. The council of Harare is losing some thousands of dollars to corruption. Bribery and fraud are more pervasive in almost all departments. Cities are robbed of treasures that must accumulate to fund infrastructure and services due to high rates of corruption (Chisango, et al., 2023)). The department of police, environment cannot be spared for corruption. The council is in shamble, disorder and corruption has many faces, even the way tenders are awarded in the local authority is not transparency since other companies that should be recognised are normally wiped out by those companies that are linked to powerful politicians and council executives.

Political interference: It should be noted that excessive political interference on running of the council is bedevilling running of the day-to-day business

within the circus. It's incredible that the majority of important and strategic decisions made by committee council members are decided based on the members' identities and political affiliations (Marumahoko & NHEDE, 2021). This is tantamount to poor and naive policies being adopted and implemented. Those policies that are adopted on the basis of the political party, they don't only affect the management team but also the residents and the future generation at large. Patronage politics have completely destroyed Zimbabwe's council system; for example, incompetent individuals are frequently chosen to key positions on councils. All councils shall be administered according to the rubric and robust legislation act (urban council act, communal tenure act, traditional leadership act, rural councils act. In some instances, it has been noticed that the minister of local authority passed a directive to all local authorities in Zimbabwe to rub off all the arrears that were owed by residents to the council. Therefore, Harare town council lost a lot of funds that were expected to take the council to some heights in terms of service delivery. Some scholars believe that arrears were wiped off to settle political score without considering the fact that local authorities are struggling. Some of the residents are not paying the service fees waiting for the next election.

2.2.3. Strategies to improve revenue collection by COH

To improve revenue collection several strategies can be employed, below are some of the effective approaches to promote sound collection:

Enhance Data Management Systems: This approach can be achieved by implementing modern information systems such as Enterprise Resource Planning (ERP) software for efficient billing, account management, and revenue tracking. This includes upgrading technology infrastructure, adopting automated billing processes, and ensuring data accuracy and integrity (Hope, et al., 2024).

Strengthen compliance and enforcement: Local authorities should develop robust enforcement mechanisms to ensure compliance with regulations and prompt payment. This includes conducting regular audits, implementing effective monitoring systems, and taking proactive measures to penalize non-compliance (Akankunda, 2019). Regular audits should be conducted to

identify non-compliance and revenue leakages. This includes reviewing billing records, cross-checking payment data, and investigating potential violations. Implementation of effective monitoring systems to track payment status, identify delinquent accounts, and take appropriate actions to enforce compliance. There should also be an establishment of clear penalties for non-compliance, including late payment fees, interest charges, or legal actions (Braumoh & Onuoha, 2022). Conversely, the council should consider incentives for early or timely payments, such as discounts or rewards to motivate stakeholders for consistent bill payments.

Public awareness and education: COH should conduct awareness campaigns to educate residents and businesses about the importance of timely payments, the benefits of revenue collection for service provision, and the consequences of non-payment (Chinyeaka & Kehinde, 2023). It can also improve communication channels to address queries, provide information, and facilitate payment processes.

Streamline Billing processes: Billing procedures should be simplified and make them more user-friendly. Provide multiple payment options, such as online portals, mobile payment platforms, and convenient physical payment locations. Offer flexible payment plans to ease financial burdens on residents and businesses (Chisango, et al., 2023). User-friendly billing ensures that bills are clear, easy to understand, and provides detailed information on charges and payment options. Multiple payment options offer various payment methods, including online payment portals, mobile payment platforms, bank transfers, and convenient physical payment locations to facilitate easy and secure transactions for residents and businesses. Flexible payment plans accommodate residents and businesses facing financial difficulties and this can include instalments options or deferred payment arrangements.

2.2.4. Service delivery by COH

Local councils have a statutory duty to deliver services including road building and maintenance, health care, water supply, and waste control (Councils Act, chapter 29:15). The process of providing these services to stakeholders is referred to as service delivery (Motsi, et al., 2023). It is the duty of local

governments to ensure that its residents live in a secure and healthy environment, to promote social and economic growth, and to provide communities with sustainable services. Because the services provided by municipalities directly affect the living conditions of the community, authorities are required to provide these services regardless of the challenges they face. This obligation is essential to improving the quality of life for all citizens (Marumahoko, 2020). Service delivery has been widely described as any encounter with the public administration in which citizens seek information, manage their affairs, or pay taxes. The researchers said that one of the main responsibilities of local governments is to provide adequate, affordable, and high-quality fundamental services (Marumahoko & NHEDE, 2021). The health and wellbeing of individuals are closely correlated with the availability of services including housing, waste management, water, and sanitation. Service delivery, actually refers to the actual provision of essential services that residents depend on. Among the services offered are clean water, sanitary facilities, municipal roads and transit infrastructure, housing infrastructure, street lighting, street waste collection, municipal health care, and education (Mabizela & Matsiliza, 2020). This aligns with the principles of local government service delivery put forward by different scholars.

Refuse collection: Refuse can be defined as unwanted material or substances. It is the duty of the council to collect and manage deposition of the refuse in the community. The residents are required to pay a monthly fee that is specifically designated for the refuse collection in the wards. The council has been vested with power and authority to collect refuse under chapter 29:15 of the urban council act. When refuse collection becomes the thing of the past then diseases become the order of the day. The garbage hips are favourable environment for the breeding of mosquitoes that normally cause malaria and also it raised many chances of cholera outbreak (Mabizela & Matsiliza, 2020). A well and sound managed local authority is also measured by its ability to collect the garbage on time and accordingly. In 2023 and 2024 Harare community was affected by serious epidemic disease cholera that was actually blamed to poor services that were being proffered by the town fathers.

Road network maintenance and street lights: The roads in Harare are in a

state of disaster. Most of the tarred road networks in Harare town council were constructed during early 1990 since then no new roads were constructed. Potholes are now everywhere which make these roads so unbearable. The council actually highlighted the issue of funds as the drawback to maintain the roads. It was identified that revenue or funds that are normally obtained from the Zimbabwe National Road Administration (ZINARA) is not adequate. It only allows them to grade and repair few roads, then leaving other roads in shamble.

Water and sewage reticulation: In Zimbabwe, the provision of essential services, including water and sewage reticulation projects, is contingent upon ministerial appropriations to local councils (Marumahoko, 2020). When it comes to development planning, infrastructure development, and capital project funding, these allocations are crucial. In other instances, the government would construct a dam and then it would assign the council a duty to reticulate it into the community. The council of Harare is failing to reticulate the water and sewage system to the community hence most of the new suburbs are now resorting to septic tanks and well water. Well water used by residents was once condemned by UNICEF as unsafe for human consumption. In some areas particularly Mbare there are many reports of sewage leakages or blockages but it goes for days without being attended by the plumbers citing the shortages of resources to address the problems. The sewages are always evidenced running along the location. In Harare there is erratic water supply especially in areas such as Budiriro, Dzivarasekwa among others.

Health and education: In Zimbabwe health and education are regarded as universal rights that are supposed to be enjoyed by each and every citizen. The council with help from the government is supposed to facilitate the provision of decent health and education. Harare town council established department of housing, health and education to monitor, coordinate and manage the delivery of good education and health services to the residents. The economic hardships had made the council to fail to proffer the residents quality services. The council clinics at the present moment have no medicines that are needed. The primary and secondary schools are charging exorbitant

fees and most of the people are not affording to pay amounts being charged.

Infrastructure: It should be noted that infrastructure is a broad term which encompasses a lot of things which includes roads, schools, clinics, hospitals, dams among others. The council enjoys the modicum of providing the best and decent infrastructure within its area of influence. All the road networks around the area are constructed, maintained and repaired by the council with help from funds that are received from the Zimbabwe National Road Administration (ZINARA). On the provision of the other infrastructure the council rely on the public-private partnerships bought the land and construct the roads network on the suburb plus water and sewage reticulation system.

Fire and public safety: A sound and rubric council should have a fire and public safety department. This department is responsible for attending and prediction of disasters within its sphere of influence. Disasters may include fire, accidents, and floods among others. The council is anticipated to be alert and ready to attend any disaster that might arise at any given time. The proper and efficiency disaster management team is needed.

2.2.5. Impact of revenue streams on service delivery

The association between revenue streams and service provision by local governments varies depending on the context and jurisdiction, as local government structures and finance methods differ around the world. In general, local governments depend on multiple sources of income to fund their operations and provide services to their citizen. Factors such as local economic conditions, population size, tax policies, and legislative frameworks influence the revenue streams available to local governments and how they are distributed for service delivery (Mirembe & Musoke, 2023). The authors emphasized that income streams and service delivery are strongly positively correlated and this outlines a suggestion that adequate and stable revenue streams are essential for local authorities to maintain and improve service delivery.

2.3. Theoretical framework

A number of theories has been done evaluating the impact of income streams on service provision by local authorities and among the theories here are the

specifically selected ones: Resource Dependency Theory, Performance Management Theory and Revenue Sufficiency Theory.

- **Resource Dependency Theory (RDT)**

Gerald Salancik and Jeffrey Pfeffer developed this theory in 1978 suggested that organizations including local authorities are influenced by their external environment and the availability of resources. RDT posits that organizations are dependent on external resources to survive and thrive. Organizations seek resources (such as funding, information, or legitimacy) from their environment. The theory emphasizes that resource scarcity or abundance influences organizational behaviour and decision-making (Pfeffer & Salancik, 2003). In the context of revenue streams, this theory helps to understand how local authorities depend on different sources of funding and how variations in revenue streams can affect their performance. The theory applies in various manner: (A) **Resource Acquisition** -Local governments rely on various revenue streams (taxes, fees, grants) to fund their operations. The availability and stability of revenue streams impact their ability to deliver services effectively. For instance, if a local authority faces a decline in tax revenue, it may struggle to maintain service quality. (B) **Resource Dependence** -Local authorities are dependent on external actors (such as central governments, donors, or citizens) for financial resources. Their decisions are influenced by the need to secure and maintain revenue streams and when revenue sources are uncertain or inadequate, local authorities may prioritize certain services over others. (C) **Interorganizational Relationships** -RDT highlights the importance of relationships with external entities. Local authorities engage with taxpayers, donors, and other stakeholders to secure funding and these relationships affect revenue collection strategies and service delivery priorities. (D) **Legitimacy and Accountability** -RDT emphasizes that organizations seek legitimacy to maintain resource inflows. Local authorities must demonstrate effective service delivery to justify their revenue collection efforts. Transparency, accountability, and responsiveness become critical for maintaining legitimacy. (E) **Resource Scarcity and Trade-Offs** -When revenue streams are limited, local authorities face trade-offs. They allocate resources among competing services (e.g., education, healthcare, infrastructure). RDT

predicts that local authorities will prioritize services that align with revenue sources (Hillman, et al., 2009).

- **Performance Management Theory**

Performance management theory focuses on the measurement, monitoring and improvement of organizational performance. It provides a framework for defining performance indicators, setting targets and implementing performance measurement systems within local authorities. This theory assists in understanding how revenue streams can influence performance outcomes and the mechanisms through which performance can be enhanced (Hutchinson, 2013). It involves a systematic approach to setting objectives, collecting data, analysing performance and taking actions to enhance service delivery based on the available revenue streams.

Performance management theory begins with clearly defining the goals and objectives of an organization's service delivery. The goals should be specific, measurable, achievable, relevant, and time bound (SMART). For instance, Harare city implemented a goal to achieve a world class city by 2025 through adequate-clean water provision and sanitary service, construction of sound roads around the city, efficient refuse collection, good health facilities and construction of schools in high density areas such as Kuwadzana for quality educational services (HARARE CITY COUNCIL, 2024).

Another aspect of performance management theory is the performance measurement. The 2024 budget report states that as part of COH's renovation project at the Morton Jaffrey water station, 14 filters were rehabilitated and three pumps were replaced. This increased water production and pumping to 520 megalitres per day from the present average of 300 megalitres per day. Performance management theory also include more aspects like stakeholder engagement, continuous improvement, feedback and reporting, performance review and data collection and analysis.

- **Revenue Sufficiency Theory**

Revenue sufficiency theory was introduced by a team of economists including Michael Carlos Best et al., focused on whether the revenue generated by

organizations is sufficient to meet their expenditure requirements (Best, et al., 2015). It considers the relationship between revenue levels and the demand for expenditure budgets. In the context of local governments, if revenue streams are inadequate, local authorities may struggle to maintain infrastructure, deliver quality service or respond effectively to community needs. Adequate revenue generation and allocation are crucial for ensuring the sustainability and effectiveness of service delivery.

Local authority of Harare city faces the challenge of funding their daily activities, administrative costs, and infrastructure development. They often rely on funding from central government due to their limited ability to mobilize sufficient revenue from local sources within their jurisdictions. The revenue sufficiency theory suggests that the local authority should employ various strategies to increase local revenue collection. These may include property taxes, user fees, licenses, and fines. In support of this theory, the COH in its 2024 Budget report outlines the various strategies of revenue diversification that could be employed to achieve their endeavour “Accelerating quality service delivery for everyone”. The suggested strategies involve tourism and events, and decentralisation of obligations to Public-Private Partnerships (PPPs), (HARARE CITY COUNCIL, 2024). The theory goes further outlining other aspects to be considered to achieve quality service delivery that aligns with its revenue streams: (a) Cost of service provision – revenue sufficiency theory recognises that the cost of providing services is a key factor in determining whether revenue streams are sufficient. According to COH 2023 budget report, it shows that the total expenditure incurred during the year overweighs the total amount of revenue that has been collected from the revenue streams and this result gave an insight that COH faced challenges in revenue collection. (b) Service demand and quality – the theory also considers the level of service demand and the desired quality of services to the stakeholders. In COH 2024 budget report, the writer presented that according to their survey and the feedback from the stakeholders the council fails to meet its stakeholders’ expectations for a quite long period and the service demand graph has rapidly increased due to increase in population. Considering the revenue sufficiency theory, this outcome showed that revenue

streams of COH are not sufficient enough to facilitate adequate and quality service provision to the community.

2.4. Summary of related empirical studies

These are related studies that have been published by other researchers worldwide within the last five years and earlier in an attempt to find new information, correlations between variables, and common threads in deferent scenarios. This section shows how these past studies are linked to the present research and pursues to find out the research gap. The main goals, conclusions, findings, and suggestions were all made evident in the summary.

Revenue Collection in Zimbabwe Municipalities (Local Authorities) in economic doldrums: A Case of Harare City Council. (Chisango, et al., 2023).

A significant issue that has shaken most Zimbabwean local authorities is revenue collection. Inadequate revenue collection has impeded the capacity of local governments to effectively do their mandate, thereby impeding service delivery. Local governments' inability to successfully collect revenue is occurring against a backdrop of the Sub-Saharan nation's economy becoming worse. The primary objective of the study was to examine the collection of revenues at Harare City Council (HCC) during economic downturns. The study additionally aimed to assess the obstacles that HCC encounters in effectively obtaining revenue. The study additionally aimed to formulate strategies that HCC may utilize to improve revenue collection. This study employed a mixed methods approach that considered both qualitative and quantitative data. Utilizing a case study design, data was collected and examined. The sample size consisted of 100 rate payers and 50 workers. Data were gathered through interviews and questionnaires. According to the report, the incapacity of Zimbabwe's local governments to efficiently collect taxes is causing them to struggle to operate their enterprises. High-ranking HCC officials' financial theft, political meddling, and financial misappropriations were among the other instances of accountability and transparency that the investigation exposed. According to the report, local authorities need to develop and advertise innovative methods of collecting income, like online billing and pay-as-you-use

facilities, in order to enhance service delivery.

Generation Revenue and Service Delivery in Ngor Okpala Local Government Areas of Imo State, South-East Nigeria (Chinyeaka & Kehinde, 2023).

Within the context of structural functionalism theory, this study examined the issue of income generation and rural development, with a particular focus on the Ngor local government area of Imo state, South East Nigeria. The study's hypotheses and research questions were served as focus. The study employed a survey research design. It used primary and secondary data, and a simple random sampling approach was used to choose the sample population. The Statistical Package for the Social Sciences (SPSS) and the T-test statistical technique were used to assess the study hypotheses after the collected data were presented in a frequency table. The study's findings show how the Ngor Okpala local government in Imo State generates income and promotes rural development. Thus, in order to guarantee adherence to Financial Memoranda (FM) and other financial requirements, it suggests that internal financial control systems be reinforced. To boost the local council's and Nigeria's overall revenue base, more revenue sources should be found and implemented, and those that are already there should be wisely utilized, correctly managed, and duly reported to by the local government administration.

Effect of Local Government Revenue Generation on The Medical Services and Supply Systems in Enugu State (Hope, et al., 2024).

The study conducted a survey of a selected number of local authority areas in Enugu state to assess the effect of local government income creation on the medical services and supply networks. The particular objectives were to determine the effect of local government income creation on the state of Enugu's medical supply systems and the state's health care services. Actual population was totalling to 906 and the complete personnel of the local government, executives of the town union leaders, and a few selected individuals made up the study's population. Freund and William's algorithm was used to determine the sample size of 537, with a 3 percent error margin. Researchers employed a survey design in this research. Interviews and a

questionnaire were the instruments used to gather data. Four hundred and seventy-three (473) of the five hundred and thirty-seven (537) questionnaires that were distributed were returned. The first hypothesis was tested using the Z-test, which also revealed the kind and strength of the study variables. The second hypothesis was tested using the Chi-square method. The results showed that while local government revenue creation did not significantly affect the delivery of health care services in Enugu State, it did have a favourable and considerable impact on the state's medical supply systems. The report made several recommendations, one of which was that the local government build more health facilities in order to draw in a healthy workforce and expand service offerings. Keywords found in the study are supply systems, medical services, revenue generating, and local government.

Examining the Impact of Equalization Funds on Service Delivery by Local Authorities: A Case Study of Chongwe District Council in Zambia (Chisanga, et al., 2023).

The purpose of this research was to look into how equalization funding impacted the service provision in a few Zambian local authorities. The main goal was to put this investigation into practice by analysing the administrative, technical, and financial effects of equalization funds and evaluating the extent to which Local Authorities have used them. With an explanatory sequential design, the research used an ongoing mixed methods technique. This involved gathering data in two separate phases: first, in the form of quantitative data, and then, in the second phase, in the form of qualitative data. The results of the quantitative phase guided the qualitative investigation. Quantitative data were gathered by questionnaires and analysed with SPSS. A narrative analytical framework was utilized to examine the qualitative data.

The study's conclusions have clarified a number of significant issues with the equalization payments used by the Chongwe Municipal Council. It became apparent that the council was not following the established procedures when it came to allocating equalization monies. A sizeable amount of these monies went into councillor allowances and staff pay, which left insufficient funds for necessary capital improvements. The study also highlighted how inadequate

the technical, administrative, and financial resources of the Chongwe Municipal Council are to deliver public services that meet the growing population under their authority. Regarding techniques for providing services, the council adopted a variety of approaches, such as local authority enterprises, franchising, contracting out, self-help organizations, and in-house offering. Because of the very tiny population of Chongwe Municipal Council, the effectiveness of these techniques was especially evident in this setting.

This study emphasizes that while trying to meet the requirements of growing populations, local authorities especially those in rural areas like Chongwe face challenges due to a lack of financial, administrative, and technical resources. Furthermore, these Authorities have an ability to depart from the established rules for the application of equalization funds. Moreover, local authorities like Chongwe Municipal Council have seen an increase in their projected revenue and expenses since the implementation of equalization funding. On the other hand, a declining fiscal effort has coincided with this budgetary tendency. As a result, there is no longer the necessary relationship between local revenue and expenditure. This paper proposes that in order to overcome these obstacles, the fiscal framework should be reorganized and local authorities should strictly adhere to financial management laws.

Local Revenue Management and Service Delivery in Mityana Municipal Council, Uganda (Mirembe & Musoke, 2023).

The goal of this project was to improve service delivery and local revenue management at the Ugandan Mityana Municipal Council. It was guided by the following particular goals: (i) to create a connection between Mityana Municipal Council service delivery and local revenue planning. (ii) look at the relationship between Mityana Municipal Council service delivery and local income mobilization. (iii) Evaluate the connection between Mityana Municipal Council service delivery and local revenue control. The study used a descriptive survey design. It used questionnaires and face-to-face interviews. With 185 people in the target demographic, a sample size of 134 was determined. Uganda implemented a decentralization program in 1992, allowing local governments to levy and collect fees to generate funds. The

study aims to assess the link between municipal income management and service provision in Mityana Municipal Council. The study aimed to investigate the correlation between municipal revenue planning, mobilization, and control with service provision outcomes. The research design for the study included quantitative and qualitative methods in a cross-sectional, descriptive, and correlational manner. The survey included 185 respondents from Mityana Municipal Council, representing politicians, technical staff, and the business community. Using standard techniques for purposive and random selection, 134 respondents in total were chosen. The survey found that Mityana Municipal Council collects local revenue through cash, bank, and third-party methods, with bank collection accounting for the majority. Effective budgeting is crucial for generating additional revenue and enhancing service performance. Local revenue planning positively correlates with service delivery (0.307 correlation) by identifying revenue sources and lowering collection costs. Local revenue mobilization was found to be inefficient in generating enough revenue, although it had a good correlation with service delivery. Local income controls were found to be weak in terms of spending limitations and monitoring, although they were positively associated to service delivery. The Municipality should improve income management by strengthening the tax system, enacting clear policies, and setting spending limitations, according to the findings. Prioritize close monitoring, training, and tax audits to improve revenue compliance and collection efforts.

Revenue Collection and Service Delivery in Works Department of Amolatar District Local Government (Were & Akello, 2023).

Examining how revenue collection affects service delivery in Uganda with a particular focus on workers in the Amolatar District Local Government was the aim of this study. The study sought to ascertain the sources of revenue collection in the Amolatar district, assess the district's level of service delivery, and examine the relationship between revenue collection and local government service delivery in the Amolatar district. In order to examine both quantitative and qualitative methodologies, the study employed a cross-sectional research design with a sample size of 113 respondents, chosen in accordance with Krejcie & Morgan (1970). The study used questionnaires and

interview guides as research instruments to collect quantitative and qualitative data from primary and secondary sources. The quantitative data analysis was conducted using SPSS software version 23, while the qualitative data analysis was conducted using topic and content analysis techniques. According to the report, trade licensing fees, local service taxes, and market dues are all significant sources of income. The study's findings demonstrated that although service coverage and quality are above average, service timeliness is below average. In the end, the study found a significant relationship between market dues, trading licenses, and local service taxes and the provision of services. The results of multiple linear regression ultimately yielded an adjusted R Square value of 0.324, which suggests that revenue collection taken as a whole is responsible for about 32.4% of the variation in service delivery in the Amolatar District Local Government.

Based on the aforementioned results, the study came to the conclusion that the local government of the Amolatar district should put more effort into and develop appropriate strategies for raising revenue from the sources it has studied. Additionally, the leadership and technologists of Amolatar need to do a lot more to ensure that services are provided promptly, with a focus on both quality and coverage. As a result, the study suggested that the local government of Amolatar District develop plans for obtaining funds from all the sources that were examined.

The effect of public revenue management on service delivery in local government a case study of Pallisa district local government (Mugendawala, 2022).

This study set out to examine the effects of local governments' revenue management strategies on service delivery. The study's particular objectives were to examine how revenue mobilization influences service delivery, the consequences of public revenue planning on service delivery, and the relationship between revenue expenditure and service delivery capacity within the local government. With 50 respondents in the study population, a cross-sectional research approach was employed. The primary technique for gathering data from the 30 respondents was a self-administered

questionnaire. The outcomes showed that revenue mobilization, expenditure, and public revenue planning all have a significant impact on the local government's capacity to deliver services. To prevent public mistrust, the report did suggest that Pallisa District Local Government focus its decision-making on the highest objectives that meet community requirements. The firm should also work harder to train and prepare its employees for capacity building so that they can perform better and meet the needs and expectations of their clients.

Revenue Generation and Performance in Local Governance in Nigeria: A Survey of People's Perception in Selected Local Government Areas of Edo State. (Braimoh & Onuoha, 2022).

The research looks into how local government councils in Nigeria generate revenue and how well they function in local governance. The socioeconomic and political growth of every society is closely linked to service provision at the local level. Local government, which is the tier of government nearest to the people, is crucial to service delivery and promotes public participation in decision-making in rural areas. Local development is an important issue, particularly in light of the growing trend of inadequate revenue production for the level of government most directly responsible for overseeing community development. Therefore, the key to every local government's success is its capacity to make the most use of its material and human resources in order to accomplish its goals, which include providing the community with essential services. The study is based on the theory of efficiency schools and functional schools and uses a 4-point Likert scale questionnaire as its research instrument in a descriptive survey design. The study's objectives are to ascertain whether revenue generation significantly affects local government performance and whether the low quality of project execution at the local government level is a result of mishandling of statutory allocations. The study's sample size consists of 180 individuals, 60 of whom work for the three local government units in Edo State that were selected. The study's findings demonstrated that insufficient money generation by local governments hinders grassroots development in Nigeria. According to the study, there should be enough public education for people living in local government

regions to be willing to pay their rates and license payments.

Challenges to Internal Local Government Revenue Generation. (Tembo & Mwanaumo, 2022).

The purpose of the article is to highlight the problems with Zambia's local government system's internal revenue generation. A purposive and critical case sample size of 102 local authorities in Zambia, computed at a 95% confidence level and a 5% confidence interval, was used to perform a questionnaire survey. To find correlations between variables, descriptive statistics, analysis of variance, and multivariate analysis of variance were used in the quantitative analysis of the data. Due to limitations that prevent them from collecting their own money and the federal government's control over revenue streams in districts, Zambia's local authorities find it difficult to generate their own revenue. Therefore, the central government must protect the local authorities' revenue sources in order to enhance local tax collection and, eventually, local authority budgetary autonomy.

Revenue collection and local government service delivery in Uganda. A case of Mbarara local government (Akankunda, 2019).

The effects of local revenue collection and service provision in the local government of Mbarara District were investigated in this study. The research aimed to identify revenue collection methods in Mbarara local government, its impact on service delivery, and challenges encountered during revenue collection. The researcher conducted qualitative and quantitative research with 92 staff members from Mbarara local authority. Qualitative data had been collected using surveys, interviews, and observations, while quantitative data had been gathered through computation and analysis. The study's findings emphasized the challenges the District Local Government faced, such as interference with politics, tax avoidance and evasion, strategies for raising revenue, and the critical role that local revenue had in determining the quality of services provided by local governments. The study concluded that although municipal governments have challenges in collecting taxes, these challenges are tolerable. Based on the findings, the researcher concluded that revenue collecting had a major impact on service delivery. This could be demonstrated

by both increased revenue collection and decreased local revenue collection in the case of poor service delivery and improved service delivery, respectively. However, the study suggested actions like tax collector training and public awareness raising to increase revenue collection. Future research, according to the researcher, should examine any additional variables that may impact local governments' ability to deliver services and collect taxes.

2.5. Gap analysis

The review of the related previous research has shown that most of the researchers focused on how local authorities could improve revenue generation, collection and equalisation by conducting critical analysis on the challenges encountered by the local governments to meet standard revenue base. The authors suggested possible approaches that could be employed by the sub governments to mitigate all the various barriers discussed. Considering this gap, the researcher found it prolific to expand the idea by examining the impact of revenue streams on the service provision by local authority taking Harare City Council as case study that would act as a representative of other local authorities.

CHAPTER III

RESEARCH METHODOLOGY

3.0. Introduction

This chapter outlines the methods used to carry out the study looking at how revenue streams affect the services provided by the Harare City Council. These methods include data collection and analysis techniques, research design choices, tools used, sample size, study population, validity and

reliability of data collected, and ethical considerations made throughout the investigation.

3.1. Research design

The overall structure or strategy that guides the direction of research is known as a research design. It is a crucial phase in the research process that acts as a manual for the techniques and protocols to be used throughout the investigation, such as the gathering and analysis of data (Jain, 2023). Both qualitative and quantitative research methodologies were used in this study, utilizing a mixed methods approach. The two methods were used to strengthen validity by mitigating the shortcomings of one approach and overcoming the weaknesses in the other.

Qualitative research involves collecting and analysing non-numeric data/intangible information (such as text, video, or audio) through various research methodologies. As a merit this approach allows for in-depth exploration of human behaviour, social interactions, and complex phenomena and however, this approach is prone to subjectivity and bias where data interpretation and analysis can be manipulated (Jain, 2023). Using statistics, tables, charts, and figures, the quantitative approach gathers and analyses numerical data to describe, predict, or regulate factors of interest. This strategy relies on statistical procedures or other quantitative methods to generate findings (Bhandari, 2021). Quantitative research is replicable, which means that other researchers can use the same processes to check results and rigorous statistical analysis improves the validity of findings, ensuring that they truly reflect the phenomenon under investigation. However, quantitative research frequently prioritizes quantifiable variables and statistical linkages above detailed contextual information.

Therefore, this study employed a case study research design and Harare city council was chosen as the case. The researcher employed this design to acquire a comprehensive grasp of the phenomenon and its flexible data collection methods. The case study design was chosen to explore the behaviours, views, beliefs, and knowledge of a specific individual, scenario, or group within the community.

3.2. Target population

The term "target population" describes a certain set of people who have particular characteristics in common and from which a sample can be taken for study or analysis (Asiamah, et al., 2017). In statistics, a population is defined as all the members of a group that the researcher is researching or gathering data on in order to make data-driven decisions (Akankunda, 2019). This research targeted a population of 1000 respondents comprised of 1 council's chairperson, 1 finance executive officer, 46 councillors, 20 general workers, 4 accountants, 8 cashiers, 20 revenue collectors and 900 residents.

3.3. Sampling methods and sample size

Sampling is a technique for gathering data without surveying the entire target population. It is the act of selecting a subset of participants from a larger group for research purposes (Brimoh & Onuoha, 2022). The researcher employed a combination of non-probability (purposive sampling) and probability (basic random sample) sampling techniques. Purposive sampling also known as judgmental or selective sampling, applied in research to choose particular individuals with features or qualities relevant to the research objective (Asiamah, et al., 2017). This selective sampling method was employed to select 10 councillors from the finance committee and 2 accountants based on the level of their knowledge and academic qualifications in specific positions. Simple random sampling is a basic sampling approach used in research to select a representative sample from the entire population while ensuring that each individual has an equal chance of being chosen for the sample (Jain, 2023). 100 residents, 6 cashiers, 10 revenue collectors, and 10 general workers were randomly selected from their respective stratus. No sampling tools were used to select the council chairperson and executive finance officer.

The number of people selected from a population to take part in a study or research activity is referred to as the sample size. The reliability and generalizability of the study's findings rely heavily on determining an appropriate sample size (Mirembe & Musoke, 2023). The sample size of this research is comprised of 140 respondents.

Table 3.1: Population targeted and the sample size

Respondent's category	Target Population	Sample size	Sampling technique
Council Chairperson	1	1	Non
Executive finance officer	1	1	Non
Accountants	4	2	Purposive sampling
Councillors	46	10	Purposive sampling
Residents	900	100	Purposive sampling
General workers	20	10	Simple random
Revenue collectors	20	10	Simple random
Cashiers	8	6	Simple random
Total	1000	140	

Source: Researcher's primary data (2024)

3.4. Research instruments

Primary and secondary data collection approaches were the two methods employed in this study to guarantee data accuracy.

3.4.1. Primary data

Primary data refers to the first-hand information or the original data collected directly from the field by the researcher for a specific purpose. It is data that has not been previously published or analysed by someone else (Oben, 2021). Primary data is considered valuable because it allows the researcher to address research questions, tailor data collection methods to their needs and have direct control over the quality and relevance of the data (Ovan & Saputra, 2020). The researcher only experienced time-consuming challenge when gathering the data. To collect the primary data for this study, the researcher used interviews and questionnaires.

Questionnaire

A questionnaire is a research instrument used to collect data that is composed of a set of prearranged questions intended to elicit responses from

participants (Sukmawati, 2023). It is a typical strategy for gathering quantitative or qualitative data in a systematic and consistent manner. To get over the challenge of invalid and unreliable data collection, the researcher devised a questionnaire with both closed-ended and open-ended questions to mitigate partiality and enable participants to provide insightful qualitative feedback. Open-ended questions permit the respondents to deliver detailed and personalised responses and close-ended questions provide respondents with predefined response options to choose from (Ovan & Saputra, 2020). Surveys using closed-ended questions collect information that is quantitative and suitable to statistical analysis, allowing researchers to identify trends, patterns, and correlations (Oben, 2021). The researcher opted for this data collection method to enjoy its efficiency as questionnaires could be distributed to a large number of participants at once, making them a time-saving data collection approach. However, there are certain limitations, such as poor response rates, misunderstandings of some subjects, and limited opportunities for researchers to ask more questions, which might impact validity. To improve validity, the researcher followed up with respondents who failed to return their questionnaires, piloted the questionnaire, and corrected any misunderstandings. Additionally, interviews were used to supplement the questionnaire and improve its validity. Questionnaires were self-administered through Google forms since the method was cost-effective and easy to implement and 120 of them were distributed to the councillors, revenue collectors, general workers, cashiers and residents.

Interview

Data collection through interviews entails presenting oral-verbal information and receiving oral-verbal responses (Titus, 2020). It is a qualitative research method that enables researchers to obtain in-depth and extensive responds from participants, examining their perspectives, experiences, beliefs, and opinions on a certain topic (Wa-Mbaleka, 2020). This includes verbal communication between the researcher and the respondent. The interview technique was used by the researcher because it allows for more flexibility, which gives the researcher the chance to alter the questions to better accomplish the research's objectives. The researcher created the interview

guide questions in accordance with the study questions and got an opportunity to interview the council chairperson, executive finance officer and 2 accountants. All interviews were done through phone calls.

3.4.2. Secondary data

Data that has been gathered and examined by another party for a reason other than the ongoing study activity is referred to as secondary data. It is data that already exists and has been made available for use by other researchers (Andrews, et al., 2012). Stated differently, secondary data refers to information that has been collected and analysed for personal, organizational, or scientific reasons by individuals, organizations, or researchers; however, it can be repurposed and examined for other research goals (Chu & Ke, 2017). It can be obtained from published research studies, books, websites, organisation's reports and newspapers to mention a few. The researcher made use of secondary data to reduce research costs as it requires little or no cost to acquire, most of it can be downloaded for free online and books can be borrowed for free from libraries. When data is reevaluated, particularly from a different perspective, new information is revealed, which is another benefit of using secondary data for study. Secondary data collecting may uncover something that the initial data collector missed the first time around (Schoch, 2020). To mitigate the collection of outdated information as a challenge of using secondary data gathering technique, the researcher used recent published data and scrutinised the validity before consideration. Documentary review has been used by the researcher as an instrument to gather the secondary data.

Documentary review/search

Under this technique the researcher directly requested for Harare city council's monthly financial reports and analysed the financial trends. The researcher also accessed the council's budgets reports from the period of 2020 to 2024 to review how much revenue that could be collected on monthly basis and to what extent that collected revenue could meet the council's total expenditure in its service provision. Budgets reports presented a lot of challenges faced by the council to utilise all of its revenue streams to get enough revenue and also some possible strategies that could be employed to rectify the challenges

were suggested. The researcher reviewed ZimStat reports to get the actual population number of Harare residents.

3.5. Data collection procedures

The researcher called the target respondents to set up interviews after first requesting permission from Harare City Council authorities to conduct the study. Pre created interview question guide was used to ensure the validity of the questions in accordance to the study focus and all the interviews were done through phone calls as well. Questionnaires were administered through Google forms and 10 of them were sent for pilot testing to check for errors and data validity and after that the researcher distributed them to the audience through research assistants, some via emails especially to the council workers and some by hand to the residents. The researcher made follow ups to make sure all distributed questionnaires were completed and returned as per the agreed time frame and attended to all concerns and queries raised by the respondents when answering the questions for appropriate feedback retrieval. In order to get secondary data, council's monthly financial reports were requested and the researcher also retrieved the budget reports for the period of 2020-2024 from City of Harare council's website.

3.6. Data presentation and analysis

Data processing included editing and coding, all of which were essential to the study process to make it accurate and effective. Immediately after receiving questionnaires from the participants data were firstly edited to make corrections of errors that might have appeared and then coded to unify the data obtained into clusters or classes based on similar characteristics and verify if the response categories were appropriately defined and exhausted to the study's problem. The data was examined by the researcher using both qualitative and quantitative analysis techniques. Figures were used to compute totals and percentages, and tables, and pie charts were used to illustrate the results. Words were used to explain conclusions. Statistical Package for Social Sciences (SPSS) tool and Microsoft Excel were used to compute descriptive statistics (mean, standard deviation) summarising and describing the characteristics of the sample and inferential statistics

(regression, correlation) analysing the relationship between variables and the impact.

3.7. Validity and Reliability

In research, validity and dependability are two essential concepts that evaluate the accuracy and trustworthiness of measures and findings (Ishtiaq & Ishtiaq, 2021). Validity refers to how correctly a study measures or reflects the concept or reality that it claims to measure (Ishtiaq & Ishtiaq, 2021). Before commencing data collection, the researcher made the necessary adjustments to verify the validity of the questionnaire by consulting the university supervisor and prevented from using technical language when asking questions that would be challenging for respondents to understand. Reliability is defined as the consistency, stability, and repetition of a measurement device or study findings (Gani, et al., 2020). To ensure reliability, the researcher employed Cronbach's Alpha statistical measuring tool assessing how well a questionnaire measures the same underlying topic across all its questions. Pilot testing procedure was also utilised for valid and reliable data collection where firstly 10 questionnaires were created and distributed to the audience online and the researcher managed to confirm that the survey had high chances of collecting relevant data and that the participants were understanding technical language, scope and aim of the research.

3.8. Ethical consideration

Ethical considerations are important concepts and rules that should be followed when conducting research with human participants (Head, 2020). These factors are critical for safeguarding the participants' safety, well-being, and rights, as well as the integrity and trustworthiness of the study (Suri, 2020). The researcher strictly observed and adhered throughout the research journey to the ethical considerations such as obtaining informed consent from the respondents ensuring that they understand the research goal, procedures, risks, benefits, and their right to voluntarily participate or leave at any time with no consequences and provision of privacy and confidentiality guaranteeing that participants' privacy is preserved by keeping their personal information and responses discreet and anonymous, hence reducing the possibility of identification.

3.9. Summary

The research design, which serves as the overall framework that directs the research, has been thoroughly detailed in this chapter. It also shown how the design used a case study technique to gather both qualitative and quantitative data. The researcher described how two sampling techniques, purposive and simple random sampling were used to create a representative sample of 140 respondents from a population of 1000 respondents. Three instruments were used to gather the data including questionnaires, interviews, and documentary searches from both primary and secondary data sources. The results of all the data collection processes were obtained. The researcher concluded by outlining the presentation and analysis of the data in light of their validity and dependability.

CHAPTER IV

DATA PRESENTATION, DISCUSSION AND ANALYSIS

4.0. Introduction

This section examines the data presentation, discussion and analysis based on the findings obtained from the sampled respondents using questionnaires, interviews and documentary review as data collection techniques to gather both primary and secondary data. Presented and analysed results are going to be discussed with refence to the related previous studies.

4.1. Questionnaire analysis

The following table displays the response rate to the questionnaire:

Table 4.1: Overall Questionnaire response rate

Respondent	Issued	Returned	Response rate
Councillor	10	10	100%
Cashier	6	6	100%
revenue collector	10	10	100%
general worker	10	10	100%

Residents	84	60	71.4%
Total	120	96	80%

Source: Primary data (2024)

The aforementioned table demonstrates that all questionnaires addressed to general workers, revenue collectors, cashiers, and councillors received 100% of the responses, however it also shows that the residents had a response rate of 71.4% and the overall response rate for the questionnaire was 80%, which means that it was suitable for data analysis. The high response rate was attributed to the fact that the researcher chose online means for questionnaire distribution which allowed the respondents to respond on their own convenience. The response rate of this study was satisfactory, as it was in line with the studies of (Chinyeaka & Kehinde, 2023), who had a response rate of 87% and the author went on to say that a response rate of 50% is adequate for analysis and reporting, 60% is acceptable, and 70% is outstanding as general guidelines for return/response rates.

4.2. Demographic data

The researcher made use of age, educational level, work experience and work position to characterise the sampled population.

4.2.1. Age distribution

Table 4.2: Distribution by age

Age category of respondent	Number of respondents	Percentage
18-25 years	9	9.4%
25-30 years	12	12.5%
30-40 years	14	14.6%
40-50 years	45	46.9%
50 years and above	16	16.7%
Total	96	100.0%

Source: Primary data (SPSS)

Results illustrated in table above displays that the largest age group represented in the sample is the 40-50 years category, accounting for 46.9% (45 of 96) of the respondents. The second largest group is the 50 years and

above category, comprising 16.7% (16 of 96) of the respondents. The third largest age group is the 30-40 years category which makes up 14.6% (14 of 96) of the sample. The fourth largest age group is the 25-30 years category, representing 12.5% (12 of 96) of the respondents. The smallest group is the 18-25 years category, with 9.4% (9 of 96) of the respondents. The researcher found it significant to have the respondents aged 40 years and above as by their age they would have accumulated experience and knowledge in the field to provide valid and reliable responses to the study compared to younger respondents. They may also have a deeper sympathetic of the historical context, existing systems, and the evolution of public service delivery over time, which can provide valuable insights.

4.2.2. Distribution according to educational attainment

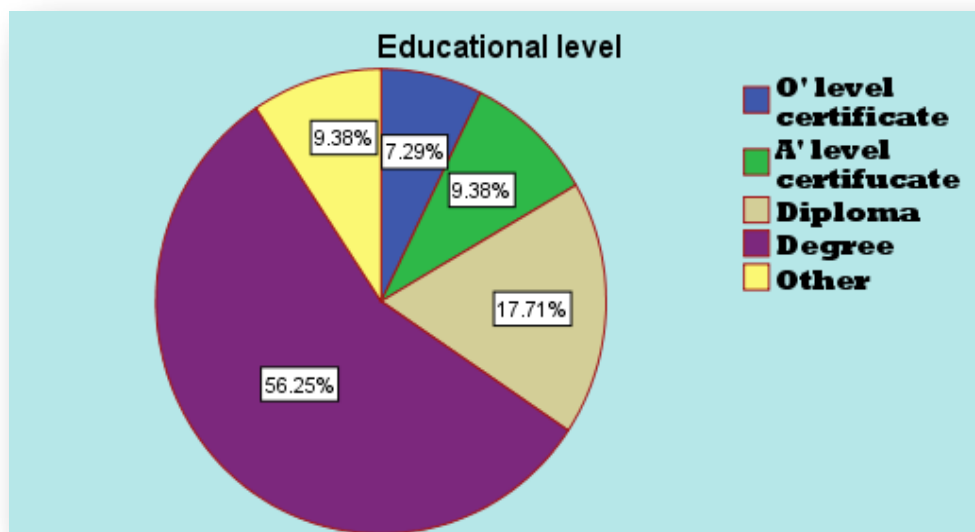


Figure 4.1: Educational level distribution

Source: Primary Data (SPSS)

The pie chart placed above indicates that Degree holder category has the highest proportion at 56.25% of the respondents. Diploma holder category is the second largest group, comprising 17.71% of the respondents. The third largest group, at 9.38%, holds 'A' level qualification. The Other category includes respondents with educational qualifications other than the ones mentioned, and it accounts for 9.38% of the total. The smallest group is of the ones who are 'O' level certificate holders and it comprises 7.29% of the total. Based on these results the researcher found it very vital to this study to have

the majority of the respondents being degree holders as degree-level qualification typically provides respondents with more specialized knowledge, critical thinking skills, and in-depth understanding of relevant concepts. Their perspectives can contribute to a more comprehensive analysis of the impact of revenue streams on service delivery by local authorities. An individual's level of education determines their ability to evaluate problems that either directly or indirectly impact them. Once more, having a high degree of education encourages people to answer to questions with boldness.

4.2.3. Distribution by Work Experience

Table 4.3: Distribution by work experience

Experience category	Number of respondents	Percent
Less than 1 year	12	12.5%
1-2 years	14	14.6%
2-5 years	9	9.4%
5-10 years	43	44.8%
10 years and above	18	18.8%
Total	96	100.0%

Source: Primary Data (SPSS)

Table drawn above states that the majority of the respondents (44.8%) have 5-10 years of work experience followed by the second group comprises 18.8% which has 10 years or more of experience. The third largest group (14.6%), has 1-2 years of experience. Respondents with less than 1 year of experience account for 12.5% of the sample. The smallest group (9.4%), has 2-5 years of experience. The table suggests that the respondents have a diverse range of work experience, with the majority (64.6%) having 5 years or more of experience. This indicates that the sample includes a significant proportion of experienced professionals who have accumulated substantial knowledge and insights relevant to the research topic. Experienced respondents with 5 years and above of experience can offer valuable insights based on their long-term exposure to the challenges and complexities of revenue streams and service delivery in local governance.

4.2.4. Distribution by Work Position

Table 4.4: Distribution by work position

Position held in Harare City Council	Number of Respondents
Councillor	10
Cashier	6
Revenue collector	10
General worker	10
Residents	60
Total	96

Source: Primary Data (SPSS)

The above table indicates that majority of respondents are residents of Harare city comprising 60 individuals over 96 sample population. The researcher finds the inclusion of a significant number of residents provides valuable insights from the perspective of the community served by the local authority.

10 of the respondents hold the position of Councillor within the Harare City Council as illustrated by the table. Councillors do an important role in the decision-making and policy formation processes of the local authority, and their perspectives can offer insights into the internal workings and governance of the council.

Another group of 10 respondents are employed as Revenue Collectors by the Harare City Council. Revenue collectors are responsible for the collection and management of the council's revenue streams, and their experiences can provide insights into the challenges and effectiveness of revenue collection practices.

The table indicates that 10 respondents hold the position of General Worker within the Harare City Council. General workers, who are responsible for the day-to-day operations and service delivery, can offer an on-the-ground perspective on the challenges and constraints faced in providing services to the community.

As shown by the table, 6 respondents are employed as Cashiers within the Harare City Council. Cashiers are essential to the processing and administration of financial transactions, and their insights can help clarify the

steps and difficulties involved in revenue management.

Overall, the table presents a diverse mix of respondents, including both internal stakeholders (Councillors, Revenue Collectors, Cashiers, General Workers) and external stakeholders (Residents). This balanced representation can provide a comprehensive understanding of the research topic, capturing multiple perspectives and experiences related to revenue streams and service delivery.

4.3. Revenue streams utilised by COH

This section is consistent with objective1, which seeks to identify revenue streams utilized by Harare City Council in its revenue generation.

Reliability test

Reliability Statistics

Cronbach's Alpha	N of Items
.948	7

Source: Primary data (SPSS)

This data gathering tool's internal consistency or reliability, as indicated by the above table's Cronbach's Alpha scale rating of 0.948, indicates that it was quite dependable. This implies that the instrument was strongly reliable to identify the revenue streams utilised by COH in its revenue generation.

4.3.1. Descriptive statistics for revenue streams utilised by COH.

Table 4.5: Descriptive statistics for revenue streams

Revenue streams utilised by COH	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Standard Dev
	1	2	3	4	5		
Property rates	32	23	17	13	11	1.46	1.376
Grants and subsidies	27	25	23	16	5	2.45	1.213
Parking fees	9	8	21	23	35	4.10	1.299
Licence	38	18	20	14	6	1.29	1.297

and permit fees							
Service charges	18	21	19	20	18	2.99	1.395
Land sales and leases	5	8	15	37	31	3.84	1.127
Fines and penalties	5	9	18	42	22	4.21	1.087

Source: **Primary Data (SPSS)**

The descriptive statistics table above provides valuable insights into the revenue streams utilized by the COH. An average score for property rates as a revenue stream is 1.46, which indicates that respondents strongly disagreed on average and the standard deviation of 1.376 suggests a greater variability in opinions or perceptions, with some respondents expressing stronger disagreement than others. Moreover, respondents' opinions on grants and subsidies are more evenly distributed with an average score of 2.45, indicating a neutral stance and a standard deviation of 1.213 suggesting moderate variability in responses. Parking fees are perceived positively, with an average score of 4.10 indicating agreement and a standard deviation of 1.299 suggesting some variability, but overall respondents tend to agree on this revenue stream. In addition, an average score for licence and permit fees is 1.29, indicating strong disagreement and a standard deviation of 1.297 is suggesting a wide range of opinions among respondents. Service charges have an average score of 2.99, indicating a neutral stance and a standard deviation of 1.395 suggesting moderate variability in opinions. Land sales and leases are perceived positively, with an average score of 3.84 indicating agreement and a standard deviation of 1.127 suggesting relatively consistent opinions among respondents. The table goes on outlines that fines and penalties have the highest average score of 4.21, indicating strong agreement and a standard deviation of 1.087 suggesting some variability, but overall, respondents tend to agree on this revenue stream. Overall, COH's utilization of property rates, license and permit fees and grants and subsidies appears to be poor, as respondents strongly disagree. On the other hand, parking fees, land sales and leases, fines and penalties are well-utilized, with strong agreement

from respondents.

The data indicates that the council effectively utilizes some of its revenue sources, but others are generating less income than their potential. This could be attributed to suboptimal revenue collection strategies and notable challenges encountered during revenue mobilization efforts. Based on the research by Chinyeaka and Kehinde, (2023), local authorities are facing significant implications in their ability to efficiently generate sufficient revenue to meet the service delivery expectations of their stakeholders by fully leveraging all available revenue sources.

4.4. Challenges encountered by COH in its revenue collection.

This section addresses the intention of the objective 2 which aims to identify challenges encountered by Harare City Council in its revenue collection.

Reliability test

Reliability Statistics

Cronbach's Alpha	N of Items
.911	5

The internal consistency or reliability of this data collection instrument shows that it was highly reliable with a Cronbach's Alpha scale rate of 0.911 as shown in the table above. This implies that the instrument was strongly reliable to address the challenges encountered by COH in its revenue collection.

4.4.1. Descriptive statistics for challenges encountered by COH in its revenue collection

Table 4.6: Descriptive statistics for challenges encountered

Challenges encountered	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Standard deviation
	1	2	3	4	5		
Economic conditions	5	14	12	29	36	4.30	1.236
Informal	4	13	16	19	44	3.99	1.244

economy							
Non-compliance	6	9	11	29	41	4.44	1.221
Corruption	4	13	13	20	46	4.15	1.243
Political interference	9	8	9	33	37	4.84	1.284

Source: Primary Data (SPSS)

Data displayed on the descriptive statistics table above indicates that the respondents perceive all the listed challenges as considerable barriers to the COH's revenue collection efforts. The high mean scores and comparatively low standard deviations indicate that respondents generally agreed on the importance of these challenges. The table presents that the majority of respondents (65 out of 96) agreed or strongly agreed that economic conditions pose a challenge for the COH's revenue collection. The mean score of 4.30 and a standard deviation of 1.236 suggest that economic conditions are a significant challenge with a relatively high level of agreement among the respondents. 63 out of 96 respondents agreed or strongly agreed that the informal economy is a challenge for revenue collection with a mean score of 3.99 and a standard deviation of 1.244. This indicate that the informal economy is also perceived as a notable challenge though slightly less pronounced than economic conditions. A significant number of respondents (70 out of 96) agreed or strongly agreed that non-compliance is a challenge for the COH's revenue collection with a mean score of 4.44 and standard deviation of 1.221 suggest that non-compliance is considered one of the most significant challenges faced by the local authority. 66 out of 96 respondents also agreed or strongly agreed that corruption is a challenge for sufficient revenue collection with a mean score of 4.15 and a standard deviation of 1.243 indicate that corruption is also perceived as a substantial challenge though slightly less than non-compliance. Lastly, the majority of respondents (70 out of 96) agreed or strongly agreed that political interference is a challenge encountered by COH in its revenue collection. The mean score of 4.84 and a standard deviation of 1.284 suggest that political interference is considered the most significant challenge among the factors presented.

The information provided highlights the various challenges that the COH faces in order to fully capitalize on its revenue streams. A study conducted by Chisango et al. in 2023 found that local authorities generally encounter a number of obstacles when it comes to revenue collection. The most common issues mentioned by the authors include tax evasion and avoidance by both individual and business taxpayers, ineffective enforcement mechanisms, as well as corruption and mismanagement in the revenue collection and spending processes.

Additionally, research by Braimoh and Onuoha in 2023 revealed that most local governments in developing nations like Zimbabwe struggle to generate sufficient revenue from available sources. Key challenges they identified include a lack of technological integration and efficient revenue collection systems, as well as taxpayer resistance to increases in taxes, especially during times of economic hardship or when there is a perceived lack of adequate public service delivery.

4.5. Strategies employed by COH to improve its revenue collection

This section addresses the intention of the objective 3 which aims to identify strategies employed by Harare City Council to improve revenue collection.

Reliability test

Reliability Statistics

Cronbach's Alpha	N of Items
.889	4

Source: Primary Data (SPSS)

Cronbach's Alpha value of 0.889 shown in the table above indicates that set of 4 strategies that could be employed by COH to improve its revenue collection have a high degree of interrelatedness. This suggest that there is an excellent level of internal consistency and a strong reliability for this scale or measure.

4.5.1. Descriptive statistics for strategies employed by COH to improve its revenue collection

Table 4.7: Descriptive statistics for strategies employed

Strategies	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Standard deviation
	1	2	3	4	5		
Strengthen compliance and enforcement	30	29	18	10	9	2.36	1.282
Public awareness and education	26	36	15	10	9	2.37	1.250
Door to door collection	32	29	13	12	10	2.36	1.339
Frequent sending of debt notices	26	29	16	12	13	2.55	1.368

Source: Primary Data (SPSS)

The mean of score of 2.36 shown in the table above suggests that on average, respondents lean towards disagreeing with the efficiency employment of strengthen compliance and enforcement by COH as a strategy for improving revenue collection. A high degree of variance in the responses is shown by the standard deviation of 1.282, with some respondents strongly disagreeing and others agreeing. On public awareness and education strategy, a mean score of 2.37 is similar to the first strategy indicating a disagreement on average that COH is using the strategy to improve it revenue collection. There is a moderate degree of variety in the responses, as indicated by the 1.250 standard deviation. Door to door collection strategy has a mean score of 2.36 again indicating an average disagreement on the effective use of this strategy to boost revenue collection base. The standard deviation of 1.339 also suggests a relatively high level of variation in the responses with some respondents strongly disagreeing and others agreeing. Lastly, frequent sending of debt notices strategy has a mean score of 2.55, showing an average level of disagreement as well by respondents on COH's use of the approach to improve its revenue gathering. The standard deviation of 1.368 is suggesting the same as of the above ones. Overall, the descriptive statistics table above suggests that the respondents generally disagree with the effective use of the strategies by COH to improve its revenue collection.

The data analysed above aligns with the findings from the study conducted by Tembo and Mwanaumo in 2022, which reported that local authorities are failing to employ effective revenue collection mechanisms to mobilize sufficient revenue. Additional empirical evidence suggests that since the decentralization of power from central government to local authorities, these local bodies have been struggling to generate revenue that is adequate to meet their service delivery requirements. This points to the need for local authorities to implement more effective revenue collection strategies.

Furthermore, a study performed in Uganda by Mirembe and Musoke in 2023 found that the Mityana local government mobilizes insufficient revenue, which in turn hinders its ability to provide sound public services. This was attributed to the lack of implementation of operative revenue collection strategies by the local government.

4.6. Services offered by COH

Reliability test

Reliability Statistics

Cronbach's Alpha	N of Items
.784	5

Source: Primary Data (SPSS)

The reliability of a group of items or questions in a survey or test can be evaluated using Cronbach's Alpha, a measure of internal consistency. Stronger values of Cronbach's Alpha indicate stronger reliability, the range of values for this measure is 0 to 1. With a Cronbach's Alpha of 0.784 in this instance, good reliability is typically seen as having been achieved. For most research applications, a Cronbach's Alpha value of 0.7 or higher is deemed acceptable.

4.6.1. Descriptive statistics for services offered by COH

Service offered by	Very Dissatisfied	Dissatisfied	Neutral	Satisfied	Very Satisfied	Mean	Standard

COH	1	2	3	4	4		
Refuse collection	30	34	17	11	4	1.22	0.135
Adequate-clean water and good sanitary	35	36	12	8	5	1.08	0.139
Good road networks	46	21	9	9	11	1.15	0.407
Street lights	35	40	9	7	5	1.03	0.109
Health and education facilities	31	33	9	7	16	1.42	0.434

Table 4.8: Descriptive statistics for services offered

Source: Primary Data (SPSS)

The descriptive statistics table above illustrates that respondents were generally dissatisfied with the services provided by COH. The values of mean and standard deviations indicate that there was a wide range of opinions, with some respondents being very dissatisfied and others being somewhat satisfied across the different services. Refuse collection service has a low mean score of 1.22 indicating that on average respondents were dissatisfied with the service provision. The relatively low standard deviation of 0.135 suggests a more consistent set of opinions among the respondents. The clean water and sanitation service has a very low mean score of 1.08, showing that respondents were generally dissatisfied with this service provision status. The standard deviation is also low (0.139) implying a narrow range of opinions. The road networks service has a slightly higher mean score of 1.15 than the previous two but it is still in the dissatisfied range. The standard deviation is also higher than the first two indicating more variation in opinions. The street lights service has the second lowest mean score of 1.03 revealing overall dissatisfaction among respondents and the standard deviation of 0.109 is

also the lowest among the services pointing to a more consistent set of negative opinions. Health and education facilities service has the highest mean score of 1.42 compared to the others, but it is still below the neutral point, indicating general dissatisfaction. The standard deviation is also the highest among others reflecting a slightly wider range of opinions among the respondents.

The findings analysed above are supported by the following related studies:

Madzivanyika and Mushunje, (2022) conducted a study on the performance of the COH in delivering public services. Their findings revealed widespread dissatisfaction among residents with the quality and coverage of basic services such as water supply, waste management, health care services and road infrastructure.

Mangizvo and Kapuya, (2023) investigated citizen satisfaction with municipal service delivery in Zimbabwe. The study found that residents were generally dissatisfied with the quality and reliability of services such as water supply, refuse collection, and road maintenance provided by local authorities. The researchers emphasized the importance of local governments improving their service delivery performance to enhance citizen satisfaction and trust in public institutions.

These studies align with the findings presented in the descriptive statistics table, where respondents expressed dissatisfaction with the services provided by the Harare City Council, particularly in areas such as refuse collection, water and sanitation, road networks, and street lights.

4.7. Harare City Council's need for service provision status improvements.

Table 4.9: Descriptive statistics for service provision status' need for improvements

Need for improvements		
Response	Frequency	Percentage
Yes	73	76.0%
No	23	24.0%
Total	96	100.0%

Source: Primary Data (SPSS)

The above table shows that 24% of respondents think there is no need for improvements, while 76% of respondents think improvements are necessary. This indicates that a sizable majority of respondents (76%) think that the Harare City Council needs to improve the status of its service delivery, while only 24% think that no changes are necessary. The large number of respondents who feel that changes are required suggests that the Harare City Council's existing service delivery does not satisfy the needs or expectations of the majority of the individuals polled.

The findings presented above are supported by several relevant studies, Chirisa et al. (2020) conducted a study on service delivery challenges faced by local authorities in Zimbabwe, including the COH. They found that residents were largely dissatisfied with the quality and coverage of public services such as water supply, waste management, and road infrastructure. The study highlighted the need for the local authorities to enhance their service provision to meet the evolving needs of the communities.

Mangizvo and Kapuya (2023) investigated the factors influencing public satisfaction with local government service delivery in urban Zimbabwe. Their findings indicated that the majority of residents were dissatisfied with the quality and reliability of basic services provided by the COH, underscoring the need for significant improvements.

These studies corroborate the survey findings presented, highlighting the widespread perception among Harare's residents that the City Council needs to enhance the status of its service provision to better meet the needs and expectations of the local community.

4.8. The relationship between the challenges encountered by COH and the utilisation of its revenue streams.

Table 4.10: Inferential statistics for relationship between challenges and revenue streams utilisation

Correlations

		Challenges encountered
Revenue streams	Pearson Correlation	-.633**
	Sig. (2-tailed)	.000
	N	96
**. Correlation is significant at the 0.01 level (2-tailed).		

Source: Primary Data (SPSS)

The correlation coefficient of -0.633 shown in the table above indicates a moderately strong negative linear relationship between challenges encountered in revenue collection and the utilisation of revenue streams. This implies that an increase in challenges encountered results in reduction of revenue streams utilisation. P value of 0.000 suggests that this correlation analysis is statistically significant and this means that there is a real association between challenges encountered in revenue collection and revenue streams utilisation.

The findings presented in the correlation analysis, which indicate a moderately strong negative relationship between challenges encountered in revenue collection and the utilization of revenue streams, are supported by a study done in 2022 by Madzivanyika and Mushunje on investigating the challenges faced by local authorities in revenue collection and resource mobilization in Zimbabwe. Their study found that councils faced significant challenges in revenue collection, such as poor enforcement of payment systems, high levels of public debt, and political interference. These challenges were found to be negatively associated with councils' ability to effectively utilize its available revenue streams to finance service delivery and infrastructure development.

4.9. The impact of revenue streams on service delivery by COH

This section addresses the intention of the objective 4 which aims to assess the impact of revenue streams on service delivery by Harare City Council.

4.9.1. Regression analysis

Regression analysis was done using SPSS version 25 as a primary data source

The model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.951 ^a	.904	.897	.25987

a. Predictors: (Constant), revenue streams

b. Dependent variable: service delivery

Table 4.11: Model Summary

Source: Primary data (SPSS)

The model summary is showing the association between revenue streams and the services quality provided to the community by the local authority. R value of 0.951 computed means that the relationship between revenue streams and quality of service delivery is positively strong. R Squared value of 0.904 shown in the table above reveals that 90% change in service delivery quality incurred is depending on an increase in quantity of revenue obtained from various revenue streams.

Variance Analysis

Table 4.12: Analysis of variance

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.264	1	6.264	10.541	.002 ^b
	Residual	55.855	94	.594		
	Total	62.118	95			

a. Dependent Variable: service delivery

b. Predictors: (Constant), revenue streams

Source: Primary Data (SPSS)

The results of ANOVA in regression analysis shows how significantly the

regression model predicts a dependent variable (service delivery). Sig. value of 0.002 is below 0.05 indicating that the regression model is statistically significant and this suggests that the quantity of revenue collected from revenue streams collectively have a significant influence on the quality-of-service delivery.

Regression model

Table 4.13: Regression model

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-0.041	0.688		-0.059	0.953
Revenue streams	0.725	0.223	0.318	3.247	0.002

a. Dependent Variable: service delivery

Source: Primary Data (SPSS)

The table above illustrates that a constant value of -.041 as the B coefficient and a p value of 0.953. This reveals that the intercept is not statistically significant, which means the value of the dependent variable (service delivery) is not statistically different from zero when all independent variables (revenue streams) are held at zero. The coefficient for revenue streams is positive (B=0.725) and statistically significant with a significant level of 0.002. This implies that more revenue streams are strongly associated with better service delivery, since for unit increase in revenue streams, the amount of service delivery increases by 0.725 units, holding other variables constant.

The findings presented earlier are consistent with the results of research conducted by Were and Akelo in 2023. Their study concluded that revenue mobilization has a significant impact on service delivery, as increases or decreases in the revenue generated directly correspond to improvements or declines in service provision, respectively.

Furthermore, a study done by Hope et al. in 2024 revealed that revenue generation has a strong positive association with service provision. This highlights the critical role that revenue generation plays in enabling local governments to effectively offer services to their citizens. Local governments rely on revenue generated from both internal and external sources to adequately fund and deliver public services. The ability to mobilize sufficient revenue is therefore a key determinant of a local authority's capacity to meet the service delivery needs of its community.

4.10. Documentary search analysis

The researcher accessed the Harare City council's annual budget reports of the period (2020-2023) offered by the Finance and Development Committee chairperson to carry out a trend analysis of the council's revenues against its expenditures. The table below presents the findings in the following manner.

Table 4.14: COH's revenue and expenditure trend analysis

Period	Budgeted Revenue \$ZWL (billion)	Actual Revenue \$ZWL (billion)	Difference Amount \$ZWL (billion)	Budgeted Expenditure \$ZWL (billion)	Actual Expenditure \$ZWL (billion)	Difference Amount \$ZWL (billion)
2020	2.300	1.700	0.600	2.831	1.230	1.601
2021	11.398	8.790	2.610	24.300	10.345	13.345
2022	134.787	60.397	67.103	136.610	67.884	68.884
2023	703.120	330.210	372.910	697.070	420.160	276.910

Source: Secondary Data (COH Annual Budget Reports)

The table shows that in 2020 COH has managed to collect revenue amounted to \$ZWL1.7 billion against a budgeted revenue of \$ZWL 2.3 billion and this

reflects an underperformance in revenue collection accounted to \$ZWL 0.6 billion. However, the forecasted expenditure in the same period was amounting to \$ZWL 2.831 billion compared to the actual expenditure incurred accounted to \$ZWL 1.230 billion and a difference figure of \$ZWL 1.601 billion representing an underutilisation of funds. In 2021 the budgeted revenue increased significantly to \$ZWL 11.398 billion, but the actual revenue collected was \$ZWL 8.790 billion and this shows that the council failed to collect \$ZWL 2.610 billion. In the same year, the budgeted expenditure increased to \$ZWL 24.3 billion compared to the previous period and the actual expenditure incurred was \$ZWL 10.345 billion with the difference amount of \$ZWL 13.345 billion. For the period 2022, COH managed to gather revenue amounted to \$ZWL 60.397 billion against the budgeted amount of \$ZWL 134.787 billion and this resulted to a difference amount of \$ZWL 67.103 billion. On the expenditure side in the same period COH actually expended \$ZWL 67.884 billion compared to the budgeted expenditure accounting \$ZWL 136.610 billion and this shows an underutilisation of funds amounted to \$ZWL 68.884 billion. In 2023, the forecasted revenue reached \$ZWL 703.120 billion but the actual revenue generated was \$ZWL 330.210 billion and the difference outlines an underperformance in revenue generation of \$ZWL 372.910 billion. The budgeted expenditure for the same period was \$ZWL 697.070 billion and the actual expenditure was \$ZWL 420.160 billion indicating that the council has been unable to fully utilise its budgeted funds accounted to \$ZWL 276.billion.

Overall, the analysis implies that COH has faced significant challenges to efficiently generate revenue and manage expenditure over the years. According to the budget reports of the period 2020-2023, it has been discussed that the council encountered challenges such as lack of accounting information systems like ERP systems to efficiently collect revenue from its various streams, a significant increase in bad debts as ratepayers were not settling their dues and harsh economic conditions like high inflation rates which led to fluctuations in exchange rates. An emphasis on the reduction of corruption and theft was also provided in the reports to promote efficiency in revenue generation and expenditure management. Tembo & Mwanauro (2022)

supported these findings by their study stating that local authorities face common challenges in revenue generation and expenditure management such as corruption, poor enforcement measures for debtors, misallocation of funds to service delivery programmes and an increase in informal economy where small businesses operate unregistered.

4.11. Interview questions analysis

Interview response rate

The researcher prepared some questions for the Council Executive Officer, Council chairperson and 2 Accountants and all of them were in touch for interviews and this made an interview response rate of 100%.

Question 1: For the previous five years, what sources of revenue has the council utilized?

Based on the information provided by the informants during the interviews, the council has utilized key revenue sources such as land sales and leases, property taxes, user fees and charges (e.g. for utilities, parking zones, recreational facilities, permits, etc.), intergovernmental transfers and grants from ZINARA and other national programmes, fines and penalties, loans, donations and sponsorships. The council appears to rely on a diverse mix of revenue streams, including both tax-based sources as well as various fees, charges, and other funding mechanisms.

Question 2: What challenges has the council encountered to gather revenue from all of its sources?

The respondents highlighted a few key challenges the council has faced in collecting revenue from its various sources such as economic conditions like high inflation rates, resistance from residents and businesses to increases in user fees and charges, uncertainty and volatility in receiving intergovernmental transfers and grants, especially during economic downturns, corruption where funds belongs to the council are being used for personal interests, challenges

in enforcing the collection of fines and penalties, non-compliance where some residents and businesses may evade or delay paying their dues, such as property rates, service charges, or license fees and usage of outdated ERP system to account for all council operations including revenue billing from various streams. These issues hinder the council from generating sufficient revenue used to deliver satisfactory services to the community.

Question 3: Are there any innovative or alternative revenue sources do you believe the council makes use of?

The interviewees mentioned a few innovative or alternative revenue sources that the council utilizes. They suggested the council to do public-private partnerships for the development and operation of certain facilities and services. They also suggest the council to invest surplus funds or reserves in various financial instruments, such as fixed deposits or government bonds and the returns on these investments, such as interest or dividends contribute to the council's revenue and to monetizing council-owned assets through leases, concessions, or strategic sales. These types of alternative approaches allow the council to diversify its funding streams and leverage external resources to supplement its core revenue sources.

Question 4: How can the council strengthen its mechanism for collecting revenue?

The interviewees provided several suggestions for how the council can strengthen its revenue collection mechanisms such as to streamline and digitize billing and payment processes to improve efficiency and accessibility for residents/businesses, strengthen enforcement and follow-up procedures for outstanding fines, fees, and charges, implementing modern information systems such as Enterprise Resource Planning (ERP) software for efficient billing, account management, and revenue tracking and conducting awareness campaigns to educate residents and businesses about the importance of timely payments, the benefits of revenue collection for service provision, and the consequences of non-payment.

Question 5: Are there any performance indicators or evaluation processes that could be put in place to measure the impact of revenue streams on

service provision?

According to the interviewees, the council does have some performance indicators and evaluation processes which it can put in place to examine the effect of its various revenue streams on service provision and community outcomes. As one of the indicators, the respondents mentioned that the council should do tracking year-over-year trends in revenue by source and analysing variances to check any discrepancies in its performance. In addition, other informants have suggested that the council should monitor key service delivery metrics (e.g. response times, customer satisfaction, infrastructure condition, etc.) and linking them to resource availability. The respondents also emphasised the local authority to soliciting regular feedback from residents and businesses on the quality and accessibility of public services. These types of performance measurement and evaluation activities allow the council to better understand the connections between its revenue generation, budgeting, and the ultimate impacts on the community. This information can then inform future revenue strategies and resource allocation decisions.

4.12. Chapter summary

This chapter showed how data collected using various approaches has been presented and analysed. The obtained data was presented using mean values, standard deviation values, regression model, tables, and pie charts. The findings have also been compared to those of earlier relevant studies. The next chapter contains a research findings summary, as well as conclusions and suggestions/recommendations.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0. Summary

This research carried out an investigation into the impact of revenue streams on service provision by COH as a case study. The summary of research

findings is as follows:

Revenue streams utilized by Harare City council to generate revenue.

According to the study, Harare City Council has relied on key revenue sources such as land sales and leases, property taxes, user fees and charges (for utilities, parking zones, recreational facilities, permits, and so on), transfers from the government and grants from different national programs pertaining local community developments, fines and penalties, loans, and donations over time. The council appears to rely on a variety of revenue streams, including taxes, fees, levies, and other funding schemes.

Challenges encountered in revenue generation/collection.

The council has faced a number of significant challenges in its efforts to collect revenue from various sources. Unfavourable economic conditions, such as high rates of inflation, have made it more difficult for residents and businesses to make timely payments. Additionally, the council has struggled with issues of tax evasion and corruption, where funds have been misappropriated for private gain. Enforcing the collection of fines and penalties has proven challenging, and the council has encountered non-compliance from certain parties who choose to avoid or postpone paying their dues, including property taxes, service charges, and license fees. Furthermore, the use of an outdated ERP system to record council activities and manage revenue billing has hindered the efficiency of revenue generation processes.

Strategies to improve revenue collection efficiency.

The research offered numerous recommendations regarding the ways in which the council can enhance its mechanisms for collecting revenue. These included optimizing and digitalizing the billing and payment processes to enhance effectiveness and convenience for both residents and businesses, reinforcing enforcement and monitoring protocols for unpaid fines, fees, and charges, deploying state-of-the-art information systems like (ERP) software to streamline billing, account management, and revenue tracking, and launching awareness campaigns to inform residents and businesses about the significance of on-time payments, the advantages of revenue collection for

service delivery, and the repercussions of non-payment.

Services provided by the council to the stakeholders.

The study noted that local councils are required by law to provide services like road construction and maintenance, basic healthcare, waste management, water supply, street lighting, fire and public safety, provision of educational facilities, and transportation infrastructure. These duties are outlined in Councils Act chapter 29:15.

The need for service provision improvements.

The respondents suggested that Harare City Council's service provision status needs improvements to meet the basic standards as per residents' expectations. The findings showed that most stakeholders around the city experienced poor road networks, inadequate clean water, poor refuse collection and low standard health care services.

The association between revenue streams and service delivery.

The survey found that the relationship between revenue streams and service provision by local governments is significantly positive but it also slightly varies depending on the context and jurisdiction, as local government structures and finance methods differ around the world. Generally, local authorities rely on a wide range of revenue sources to pay their operations and offer services to their residents.

5.1. Conclusion

This study has provided an in-depth analysis of the impact of revenue streams on service provision by the Harare City Council, a local authority in Zimbabwe. The research's principal conclusions are:

- The study found that Harare City Council faces significant challenges in raising adequate funds from its revenue streams to effectively deliver public services to residents. The research outlined most dominant challenges experienced in efficient revenue collection by the council such as harsh economic conditions (high inflation rates), tax evasion by ratepayers, poor enforcement measures for overdue ratepayers' accounts, lack of accounting information system (ERP Systems) for

efficient revenue collection and accountability and corruption (falsification of billing receipts by employees). These challenges have limited the council's ability to fund critical services such as water provision, sanitation, refuse collection, road maintenance, and others.

- The decline in service delivery quality in Harare has damaged the reputation and public trust in the local authority. The council's failure to meet residents' expectations for basic services has led to growing public dissatisfaction and demands for better accountability and performance.
- Weaknesses in the council's revenue collection mechanisms and enforcement of compliance have created loopholes that undermine its overall revenue mobilization efforts. The study found that Harare City Council does not effectively employ revenue collection strategies such as door to door revenue collection, frequent sending of debt request notices, public awareness and education and streamline billing platforms.
- As found by the study, fiscal decentralization policies in Zimbabwe have aimed to empower local authorities like the Harare City Council to generate their own revenues and manage service delivery responsibilities. However, the council has struggled to fully leverage these fiscal powers due to various loopholes and leakages in revenue collection processes.
- The study outlined that there is a strong positive association between revenue streams and service provision. A decline in revenue quantity generated from various council's revenue streams significantly result in reduction in quality of service delivered to the community. This outcome implies the council to further focus on its revenue sources to generate adequate revenue and meet its stakeholders' basic service provision expectations.

5.2. Recommendations

Based on the conclusions drawn from the research, the following recommendations are proposed:

- The Harare City Council should implement robust revenue collection mechanisms to minimize leakages and maximize its own-source revenues. This could include enhanced billing systems, improved debt recovery strategies, and stronger enforcement against tax evasion.
- The council should explore innovative revenue-generating initiatives, such as public-private partnerships, revenue-sharing arrangements, and monetization of council assets, to diversify its income streams.
- The central government should review the fiscal decentralization framework and provide the necessary financial and technical support to empower local authorities like Harare City Council to effectively manage their revenue sources and service delivery responsibilities.
- The Harare City Council should enhance transparency and accountability in its financial management and service delivery operations to regain public trust and confidence. This could involve regular public reporting, citizen engagement platforms, and independent performance audits.
- The council should develop a comprehensive strategic plan to align its revenue mobilization efforts with priority service delivery targets and long-term development goals for the city.

Overall, implementing these recommendations could help the Harare City Council enhance its financial sustainability and improve the quality and coverage of public services offered to the residents, ultimately contributing to the overall socio-economic development of the city and the country.

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LIST OF APPENDICES

APPENDIX I

Questionnaire

Bindura University of Science Education

Private Bag 1020

Bindura

Dear Respondent

I am B201093B and am now studying a Bachelor of Accountancy Honours Degree at Bindura University of Science Education. I am undertaking research on the impact of revenue streams on the overall performance (service delivery) in local authorities taking Harare City Council as a case study. I sincerely request that you complete the following questionnaire. The researcher appreciates the value of anonymity, and the information you provide will only be used for educational reasons.

DATE.....

Please contact **+263772979975** with any questions

Directives!!

- Tick the appropriate box.
- Don't put your name on the survey.
- Write your own ideas in the provided blank places, if applicable.

SECTION A (PERSONAL DETAILS)

(a) Specify your age category

☐ 18-25 years

☐ 25-30 years

☐ 30-40 years

☐ 40-50 years

☐ 50 years and above

(b) Your educational level

☐ O' Level Certificate

☐ A' Level Certificate

☐ Diploma

☐ Degree

☐ Other

(c) Identify your working experience in Harare City Council

☐ Less than 1 year

☐ 2-5 years

☐ 10 years and

☐☐☐

above

☐

1-2 years

☐

5-10 years

(d) Position held in Harare City Council?

☐

Council Chairperson

☐

Councillor

☐

Executive Finance Officer

☐

Accountant

☐

Cashier

☐

General worker

☐

Revenue collector

☐

Residents

SECTION B (QUESTIONS)

Make use of the following Likert Scale to respond to the question (a) (i), b and c below:

1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree

(a) (i) Do you agree that Harare City Council utilizes all of the following revenue streams?

NO~	REVENUE STREAM	1	2	3	4	5
A1	Property rates					
A2	Grants and subsidies					
A3	Parking fees					
A4	License and Permit fees					
A5	Service charges					
A6	Land sales and leases					

A7	Fines and Penalties					
----	---------------------	--	--	--	--	--

(ii) In your suggestion what are the possible new revenue streams do you believe that Harare City Council could utilise to generate more revenue?

1.
2.
3.

(b) Does Harare City Council encounter the challenges listed below in revenue collection?

NO~	CHALLENGE ENCOUNTERED	1	2	3	4	5
B1	Economic conditions such as inflation and high unemployment rates					
B2	Informal economy where many small businesses are not registered and evading tax					
B3	Non-compliance where some residents and businesses may evade or delay paying their dues, such as property rates, service charges, or license fees					
B4	Corruption					
B5	Political interference					

(c) (i) Do you agree that Harare City Council utilizes the following revenue collection strategies to maximize revenue?

NO~	REVENUE COLLECTION STRATEGY	1	2	3	4	5
C1	Strengthen compliance and enforcement					
C2	Public awareness and education					
C3	Door to door collection					
C4	Frequent sending of debt notices					

(ii) Suggest other effective revenue collection strategies that Harare City Council should implement to maximize its revenue.

1.

2.

3.

For the following question (d) use a Likert Scale provided below:

1 = Very Dissatisfied, 2 = Dissatisfied, 3 = Neutral, 4 = Satisfied, and 5 = Very Satisfied

(d) (i) Do you find public services listed below offered by Harare City Council to be satisfactory on your end?

NO~	SERVICE OFFERED	1	2	3	4	5
D1	Refuse collection					
D2	Adequate-clean water and good sanitary					
D3	Good road networks					
D4	Street lights					
D5	Health and education facilities					

(ii) Do you think that Harare City Council's service provision status needs improvements?

☐ YES

☐ NO

If YES, what are the possible improvements you are suggesting?

1.

.....

2.

.....

3.

.....

(iii) Are there any potential problems might Harare citizens be facing as a result of the council's service delivery status, in your opinion?

☐ YES ☐ NO

If **YES**, please outlines the potential problems being faced by the Harare residents.

1.
.....
2.
.....
3.
.....

(e) (i) Have you witnessed any instances where revenue streams have directly influenced the availability or quality of service provision?

☐ YES ☐ NO

(ii) Do you believe that Harare council should prioritize certain revenue streams over others to improve service quality?

☐ YES ☐ NO

If **YES**, which revenue streams that should be prioritized?

1.
2.
3.

(iii) Have you ever been in a position where a shortage of funds from a certain

revenue stream caused a service's quality to be compromised?

☐ YES

☐ NO

End of Questionnaire

Thank you for your time.

APPENDIX II

INTERVIEW QUESTIONS GUIDE

1. For the previous five years, what sources of revenue has the council utilized?
2. What challenges has the council encountered to gather revenue from all of its sources?
3. Are there any innovative or alternative revenue sources do you believe the council makes use of?
4. How can the council strengthen its mechanism for collecting revenue?
5. Are there any performance indicators or evaluation processes that could be put in place to measure the impact of revenue streams on service provision?

Thank you