

## ACCOUNTING FOR THE DECLINE OF SERVICE DELIVERY IN URBAN LOCAL AUTHORITIES: A SURVEY OF ZIMBABWEAN CITIES AND TOWNS

**Wenceslaus Mudyanadzo**

Lecturer, Department of Politics and Public Management, Midlands State University

**Makomborero Y. Nzwatu**

Researcher

---

### ABSTRACT

*This paper presents a review of several factors which account for the decline of service delivery in urban local authorities within Zimbabwe. The study utilised desk research methodology to explore and analyse relevant data which was in government legislation, ministerial statements, public and private media articles, books and journals to come up with the totality of the environment relating directly or indirectly to the decline of service delivery in local authorities (LAs). The evidence cited is based on findings from identified urban local authorities which include Harare, Chitungwiza, Gweru, Mutare, Masvingo and Bulawayo City Councils. Themes surrounding the interference in political affairs and management of LAs, inflated salaries, weak corporate governance, rapid population growth as a result of rural-urban migration, declining investment and support grants, declining revenue bases, poor budgetary processes and poor uptake of e-governance add up to the prominent difficulties within Zimbabwean local authorities which had compromised service delivery. However, emphasis is given on the causal factors emanating from internal policy failures, trailing effects from intra-state conflicts, strained international relations with western countries, contradictory policy frameworks at central and local government level and most significantly, national economic decline. Therefore the difficult environment those local urban authorities are operating under demands good strategic planning and implementation procedures that will lessen these adverse challenges to achieve consistent and effective service delivery. The paper concluded by citing recommendations which include: establishment of independent oversight boards and remuneration committees, revamping debt collection systems, use of e-payment systems, decentralisation and devolution, enacting investment friendly legal frameworks, strict adherence to Treasury regulations and municipal procurement procedures, updating of by-laws to meet new challenges and deterrent penalties for corrupt officials to diminish impunity as well as strengthening anti-corruption governance structures as some of the solutions to improved service delivery.*

**Key Words:** Service delivery, decline, local authority, urban local authorities (ULAs)

## **INTRODUCTION**

Good public administration is essential in any effective local government system since the delivery of consistent quality services in a professional, efficient, effective and fair manner is the foundation of national development and prosperity. Urban local authorities in Zimbabwe have a constitutional mandate to provide public goods and services to their communities in a democratic, efficient and effective manner yet the deterioration of service provision in these authorities continues to be a cause of concern by the citizens, the government and the international community. A vibrant local authority system constitutes the bedrock for sound bottom-up socioeconomic development (Zhou & Chilunjika, 2013, p. 233).

The legal framework of Urban Local Authorities (ULA) was established in terms of the Urban Councils Act [Chapter 29:15], the Local Government Laws Amendment Act of 2008 and the Constitution of Zimbabwe Amendment (No.20) Act 2013. Specifically, Constitutional provisions in sections 8-18 and 264 - 267 are devoted to the objectives that guide all government agencies, devolution of government powers and responsibilities to local authorities and the expected conduct of employees in local authorities. In terms of the regulatory framework outlined above, the intention is to ensure that citizens are provided with public goods and services in a controlled and regulated framework which ensures fairness, justice, accountability, responsiveness and good governance, adherence to the rule of law and the promotion as well as protection of the national interests of Zimbabwe. The principles outlined in these legal instruments are meant to ensure that local authority officials carry out their duties conscientiously, fairly, honestly and efficiently in line with national objectives of socio-economic and political development and national transformation. More importantly, the Constitution of Zimbabwe, in section 9(1[b]) requires agencies of government including ULA to 'expose, combat, and eradicate all forms of corruption and abuse of power by those holding political and public offices'. The Constitution of Zimbabwe, under section 10, also highlights the significance of every person including every government institution to promote national unity, peace and stability as the foundation of a strong, development oriented, free and prosperous society.

The legal framework outlined above attempts to provide a well-crafted framework of effectively and efficiently co-ordinating central and urban local authorities' management systems to ensure the realisation of national objectives. While this legal framework is an ideal

framework for managing ULA's affairs to ensure compliance and uniformity, it has proved ineffective to a greater extent because of the complexity of the operational environment.

Urban Local Authorities provide a multiplicity of services inclusive of;

- water for domestic, commercial or industrial use
- hospitals, clinics, ambulances, maternity and child welfare
- schools, libraries,
- provision of housing
- construction and maintenance of drains, sewers, bridges, parks
- cleansing and refuse removal disposal
- prevention of air, land and water pollution
- operation of fire brigades and municipal police
- street lighting
- maintenance of public places/recreation grounds
- provision of parks

**Source:**Ministry of Local Government and Urban Development website(Retrieved July 18,2017)

The wide mandate of ULAs outlined above is expected to be serviced by revenue from the following sources:

- rates assessment on property
- receipts from 'trading accounts' like beer sales
- tariffs of fees for services rendered like car park fees
- registration and licensing of motor vehicles
- education, health, roads grants in their areas
- loans for capital works from central government through the National Housing Fund in respect of housing, General Loan Fund in respect of other infrastructure projects like water and sewer reticulation, roads and storm water drainage systems.
- loans from the open market after obtaining necessary borrowing permission from the Local Government Minister

**Source:** Ibid

The overall objective of this paper is to systematically explore and explain the major causal factors behind the deterioration in public service provision by urban municipalities citing relevant empirical evidence from six of the biggest cities and towns in Zimbabwe, which are, Harare, Chitungwiza, Gweru, Mutare, Masvingo and Bulawayo.

## **METHODOLOGY**

A desk research methodology was adopted since relevant documented information which required compilation, synthesis and analysis was already available in government legislation, ministerial statements, public and private media articles, books and journals among some of the key sources which were reviewed. A qualitative research design was made use of because it is mostly concerned with finding answers to questions like who gets “what, when, why, how” and this is what the politics of local government is all about. The reviewed data was organized into groups, sifted and interpreted into meaningful information for purposes of analysis.

## **LITERATURE REVIEW**

The emergence of the White settler regime saw the mushrooming of urban centres across the country starting from Salisbury (now Harare) in 1890. In 1891, a Board of Management (synonymous with Board of Trustees) was established to administer the emerging town of Salisbury (De Visser, 2010). Thereafter, a Municipal Ordinance was passed which provided for the legal establishment of Sanitary Boards to administer the emerging towns. The then local government system clearly separated white settlers from the black majority in which the latter were settled in marginalized rural “reserves” like Gwayi and Shangani reserves where blacks were resettled with extremely poor living conditions compared to the urban areas inhabited by white settlers which had favourable conditions characterised by regularly maintained road networks, clean water supplies, recreational centres and health facilities all managed by the Sanitary Boards (Urban Local Authorities). Such a major disparity in service provision emanated from a governance system based on white settler supremacy.

However, post-1980 period ushered in significant changes with the attainment of independence. Even though there were colonial inheritance issues which had overbearing effects on service delivery, local authorities thrived in their operations. The situation worsened in the late 1990s and 2000s when a pattern of poor service provision and a crisis in

local governance gradually became evident. During the economic crisis period of 2000 to 2008, some local authorities became bankrupt and therefore dysfunctional, while others had their senior officials suspended and in some cases dismissed by Central government, through the Ministry of Local Government, as a result of complete failure to perform as prescribed in the Urban Councils Act(Chapter 29:15).

Currently, Zimbabwean urban councils that qualify for urban council status are thirty-two (32). The thirty two are categorised in hierarchical order as Cities, Municipalities, Towns and Local Governments Boards.

**Table 1: Zimbabwean Urban Councils**

<b>Cities</b>	<b>Municipalities</b>	<b>Towns</b>	<b>Local Gvt Boards</b>
Harare	Chitungwiza	ChipingeZvishavane	Ruwa
Bulawayo	Marondera	Norton	Epworth
Mutare	Chegutu	Rusape	Chirundu
Gweru	Victoria Falls	Chiredzi	Hwange
Masvingo	Chinhoyi	Shurugwi	Lupane
Kwekwe	Bindura	Gokwe	
Kadoma	Gwanda	Beitbridge	
	Redcliff	Karoi	
	Kariba	Plumtree	
		Mvurwi	
7	9	11	5

**Source:**Chakaipa in De Visser(2010)

In terms of Section 14 (2) of the UCA, there is the provision of ministerial powers to effect for the change of status in local authorities. Notably, attainment of city status is actually a process depending on the performance of the local authority with regards to effective service provision and administration of their areas in line with the requisite government standards and regulations as stipulated in the UCA(Chapter 29:15) and the Constitution of Zimbabwe Amendment (No.20) Act,2013.

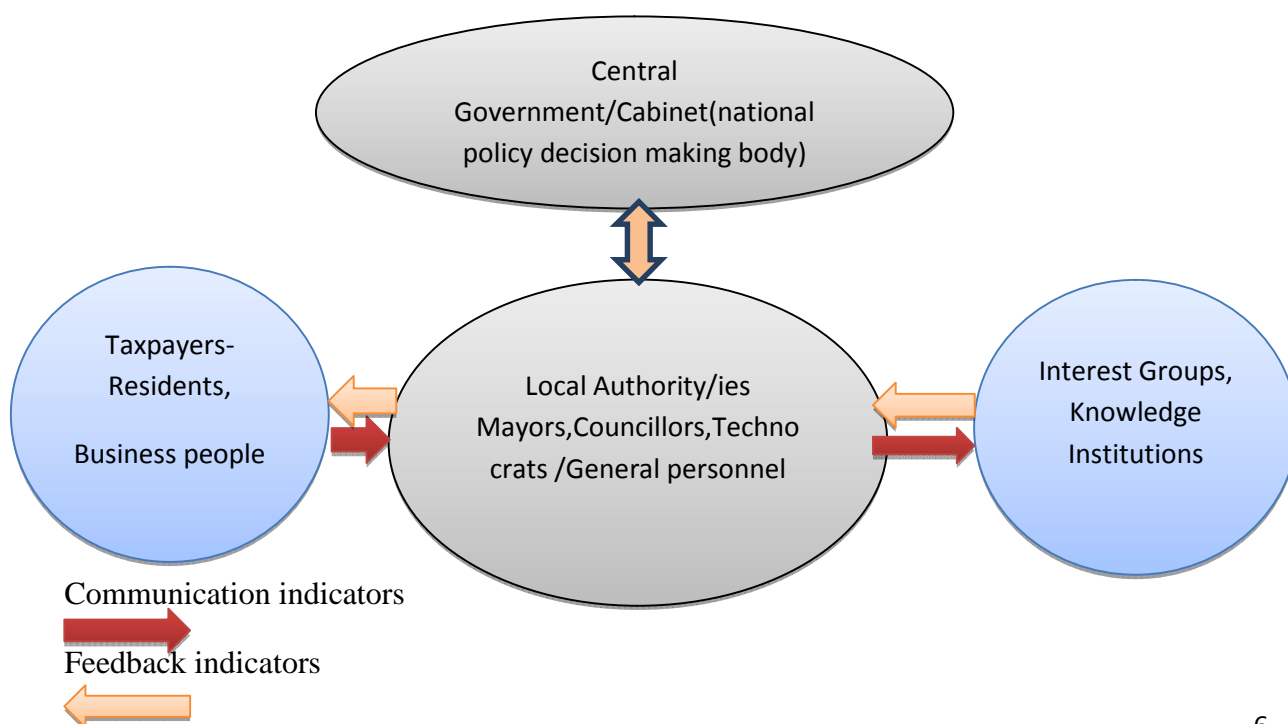
For purposes of this paper, governance is a term crucial in understanding service delivery in urban local authorities and their obligations. Contextually, governance in this paper is focused at local level as the process of administration by local authorities which are equipped with requisite powers such as the power to make by-laws as provided for in Section 228 of the UCA [Chapter 29:15]. In line with the good standards of corporate governance as stipulated in the National Code on Corporate Governance Zimbabwe (2015), such administrative authorities have to be accountable, consistent and should have cohesive policies in place to guide operations for local development.Zimbabwe is founded upon the principles of good governance which bind state institutions and agencies to their clientele in terms of observance of obligations as well as respect for fundamental human rights under

section 3(1-2) and the principle of separation of powers between central government and local authorities in section 5 of the Constitution of Zimbabwe Amendment (No.20) Act, 2013.

Development at local level is as important as development at national level because it ultimately contributes to national, regional and ultimately global development. In issues of local development, sustainable human development (SHD) should be prioritized as a strategic goal and as a means to achieving long term development goals. Efficacy in the delivery of essential services which are basic needs to the people like shelter, clean water, sanitation, healthcare and social welfare largely contributes to the realization of sustainable human development. Sections 27 to 30 of the Constitution of Zimbabwe cite the critical importance of basic needs to the people. In line with the Hobbesian discourse, people surrender their natural rights in return for protection from their duly elected local authorities. LAs as representatives of central government at local level are mandated to provide for the people within the confines of the law and available resources. Sections 264 to 287 of the Zimbabwe Constitution stipulate how devolution of governmental powers and responsibilities is carried out, the principles guiding provincial and local government and the expected conduct of employees of provincial and local government.

Local government administration comprises of many layers of decision making and influence which includes policy makers – Cabinet/Central Government, Local Government Minister who represent central government, Mayors and Councillors; appointed expert Council staff; taxpayers (residents, business people), interest groups and knowledge institutions. Both parties play a critical role relating to inputs and outputs of the administration of local authorities. The diagram below illustrates the functional relationships between various players in local government management.

**Fig 1: Zimbabwe’s Urban Local Government System**



### **Poor Service Delivery in Zimbabwe**

Service delivery according to VNG International (2007) is an essential function in the relations between government bodies and citizens. For purposes of this paper, service provision is portrayed as a condition for the good image of local authorities and the government. Legitimacy of a government is reflected through its responsiveness to citizenry needs which translate to respect of people's basic rights by means of providing basic necessities in a systematic and consistent manner. It has increasingly become a cause for concern within the country and has even raised eyebrows regionally that Zimbabwean urban local authorities were failing in their mandate to effectively administer their respective areas of jurisdiction. Border areas share some services and if one border area fails to service its people the tendency is for short changed people to use the other border area services which has the effect of compromising the quality of services of that area.

Madzivanyika (2011) argued that,

“Basic services must be available, accessible, culturally acceptable, and affordable, of good quality and provided on a non-discriminatory basis.” (pp 14)

Zimbabwean local authorities are far short of being financially viable, efficient and effective councils which provide quality and affordable services for their ratepayers. There has been uneven development, widespread corruption and erratic patterns in service provision, serious service delivery challenges and collapsed infrastructure. The list is endless in the manner in which urban councils have defaulted in their duty as credible service providers. In recent years, typhoid and cholera outbreaks have also amplified the challenges in councils and their failure to combat diseases in a bid to ensure the 'health for all' policy as one of the major components of the Millennium Development Goals (MDGs) succeeded by the Sustainable Development Goals (Vision 2020).

Even though resident associations, civil societies and other interest groups have tried to fight for people's rights by attempting to hold service providers accountable, their efforts have not achieved meaningful results in terms of improving service delivery.

It was the hope of many that with the 20<sup>th</sup> amendment of the Constitution, there were going to be improvements in service delivery and the overall system (Chatiza 2010). However, the quality of the legislation was brought into question considering the wide powers bestowed upon the Minister which allowed him to direct councils in a dictatorial manner. At local level, leadership deficit caused an increase in cases of extortion, fraudulent practices, polluted environments, high mortality rates, declining revenue bases, deteriorating infrastructure and displacement of people. VNG International (2007) argued that,

“The layouts of the residential environment, the feelings of contentment that people have are indicative of the ensured safety and better standardized living conditions which are partly determined by initiatives and decisions emanating from municipal councils.”

The power of local administration lies in the fact that it represents the people at grassroots level. There is therefore a breach of social contract between citizens and their local councils if the latter fails to meet its representational role.

## **Discussion**

### **Accounting for the decline in service provision in Zimbabwean local authorities**

This section examines causal factors behind the continuous decline in service provision in urban local authorities and how such factors could be controlled or eliminated thereby achieving efficiency, effectiveness and sustainability in council operations with respect to service provision.

### **Political interference in local authorities**

Local government administration in Zimbabwe is highly politicised to the extent of causing discordance in terms of service delivery. The Local Government Minister has sweeping powers according to the Urban Councils Act(Chapter 29:15) which are sometimes used to pursue factional interests or political party agendas at the expense of service delivery. Under the UCA, the Minister has the power to;

- (a) Suspend and dismiss an official of council (elected or appointed) on grounds of inability to discharge council functions, misconduct or failure to comply by ministerial directives or conditions of office fixed by the minister (s.120). The Minister's decision in some circumstances may be politically motivated especially where such councils are run by opposition politicians.
- (b) Minister can make and adopt by-laws on behalf of council especially where a council is suspended and is being run by a commission (s.233).This power undermines the democratic mandate of elected officials
- (c) Minister may give council directives of a general character which takes away councils' powers of determining policy(s.313)
- (d) Minister may direct council to rescind, suspend or reverse a council resolution, where, in his/her opinion such a resolution is not in the interests of the residents of the area.(s.314),
- (e) Minister has unrestricted access to council records, minutes of meetings and resolutions (s.90) and this privilege is not extended to opposition parties and ratepayers who may want the same privilege to advance their political agendas.
- (f) Minister may suspend or disqualify councillors if he has reasonable grounds to suspect that the councillor has breached the Prevention of Corruption Act (s.114).
- (g) Minister can appoint special interest councillors up to one quarter of the elected councillors who hold office at the pleasure of the minister. The minister does not make it clear which special interests are to be represented (s.4[1]b)



These wide range powers of the minister had at times been targeted at political opponents who may belong to a different political party or a different ideological persuasion. The battles between the minister and elected officials had impacted on service delivery as elected officials and appointed officials spent more time attending to ministerial queries than service delivery. Harare Mayor complained bitterly in 2017 that the ministerial enquiries were taking a greater part of his time which was meant to be spent on strategizing for service delivery.

Sometimes the minister may give directives which are economically suicidal for political gain. One such directive was issued by Local Government minister Ignatius Chombo to all 92 rural and urban councils on July 21, 2013 to write off debts owed by residents for rates and bills from February 2009 to June 2013 (The Herald July 22, 2013). Although the directive came as a relief to overburdened ratepayers, opposition parties and some interest groups saw the move as an election strategy meant to facilitate ZANU-PF's win in the July 31, 2013 General Election which was to be held in 10 days' time. The directive was criticised for disempowering local authorities to effectively carry out their mandate of service delivery.

According to the Bulawayo Mayor, the 2013 Ministerial directive prejudiced the city of USD 50 million which was tied to rates arrears thereby affecting council's capacity to provide services like water, sewer reticulation, refuse collection and general infrastructure maintenance, among others.

Another good example of a political directive which impacted negatively on service delivery was given by the Minister of Local government on December 1, 2005 to all urban local authorities to hand over all water and sewerage reticulation functions to the Zimbabwe National Water Authority (ZINWA). As it turned out, ZINWA did not have the capacity and experience to handle such a mammoth task. ZINWA failed to service residents with water, a key mandate of local authorities and a major human right provision in the Constitution (s.77). The directive was found to be illegal as it contradicted the UCA which is vested with the powers to manage water and sewerage functions (The Zimbabwe Independent August 12, 2005). As a result of the confusion surrounding the take-over instructions and the lack of capacity and experience of ZINWA, citizens were exposed to unsafe drinking water as residents resorted to unprotected water sources due to lack of access to clean water and in certain cases, due to ZINWA's indiscriminate disconnections of water supplies. Waterborne diseases like cholera, bilharzia, cryptosporidiosis and malaria took centre stage in densely populated suburbs of Harare, Chitungwiza, Masvingo, Mutare, Gweru and Bulawayo as residents drew water from unprotected wells.

The minister's directive to cancel off rates arrears in 2013 left many councils on the brink of collapse and this raised negative perceptions in the attitude of defaulters that a similar directive might occur also prior to the 2018 General Election, a scenario which discouraged the payment of rates. According to Martin Moyo, the President of the Urban Councils Association of Zimbabwe, by 2014, the debts cancelled had since doubled in four years (The Financial Gazette, June 18, 2015). The increase in debt accrual by local authorities as a result

of such political directives had raised the prospects of such authorities failing to recover and this impacts negatively on service delivery.

Mapuva(2014) observed that the UCA powers granted to the minister to appoint special councillors had the effect of depriving communities of their democratic rights to elect people who represent their interests and not those of central government. The minister may appoint friends, relatives and people linked to central government and not those with community interests at heart and this could create a rift between central government and local communities which may feel insecure. Such appointments could also open opportunities for corruption involving the minister and his appointed protégés.

According to the Institute for a Democratic Alternative for Zimbabwe(IDAZIM, 2010, pp 16), a highly centralized system in which the Local Government ministry acts as the “mother ministry” has abundant scope for ministerial interference in local decision making processes which promotes animosity, tensions and clashes between technocrats, councillors, the ministry and compromises service delivery. Reports of unfair dismissal of Mayors and councillors by the Minister of local government in the cities of Harare, Gweru, Chitungwiza and Mutare had the effect of compromising the management of those cities and service delivery in general. The dismissal of Councillor Changadzo of Mafararikwa, Ward 16 (Mutare) in March 2016 who was a former ZANU-PF activist was alleged to be on grounds of affiliation since he had joined the rival party, Zimbabwe People First. This is also indicative of the fact that appointment and survival in office is largely determined by political affiliation.

However, the case for ministerial control of local authorities remains valid. Left to themselves, the officials could divert from their core business and ignore their constitutional mandate of service delivery.

### **Corruption**

Corruption in Zimbabwe is systemic and has become a major contributory factor to poor service provision as well as a catalyst for poverty and underdevelopment in most local authorities. The negative impact of corruption on service provision and underdevelopment of local authorities is increasingly becoming a cause for concern in Zimbabwe. Given the limited resource base of most local authorities, the fight against corruption is a top priority as it is a major contributor to the decline in service provision.

According to Sithole(2013) corruption in local authorities takes many dimensions which include bribery, gross management of council funds[for personal benefit], misuse of council assets, selling of council stands at low rates and bribing council officials[to secure personal favours or benefits]. Other forms of corruption may include misallocation of public funds for personal benefit, manipulation of tender procedures, and the use of client/patrimonial relationships which are associated with political corruption, unfair deployment of employees and the looting of local authority funds. In the absence of thorough systems of transparency,

justice, accountability and responsiveness at local authority levels, corruption becomes institutionalised with disastrous consequences on service delivery to the residents.

Allocation of stands is one area which drives corruption in local authorities. Urban councils are in charge of estate development within their areas of jurisdiction. They administer the Regional and Town Planning Act so as to stand guided together with the UCA [Chapter 29:15] in their operations. Section 205 of the latter provides for the pegging and servicing or maintenance of stands. These stands can be classified as residential, commercial and industrial stands. Furthermore, in accordance with Section 152, council reserves the right to sell, exchange, lease, donate or otherwise dispose of and/ or permit the usage of such land, buildings and improvements for residential, commercial or industrial purposes. It is a smart way for councils to collect revenue to finance their operations as well.

Some urban local authorities had adopted unethical conduct in implementing the administration of estate within their jurisdictions. Some councils had been found to be operating without registers where details of stand sales are contained. According to government policy, the following should be included in the stands register in line with Treasury regulations: value of each stand, stand size and date of purchasing. The Auditor General's Report of 2014 found that the following councils were operating without these registers as at the 31<sup>st</sup> of December 2014; Harare City Council, Kadoma City Council, Kwekwe City Council, Mutare City Council, Bindura Municipality, Chinhoyi Municipality, Chipinge Town Council and MhondoroNgezi Rural District Council. The absence of these registers opened scope for double allocation, distribution of stands on political partisan basis and /or friendship and ethnic basis, under-pricing or overpricing of stands and the money going into private hands instead of council coffers. Lack of a control mechanism in the allocation of stands also led to the mushrooming of illegal settlements because of the rural-urban migration and in turn, this situation resulted in demand for service provision by residents who were not paying rates. Unplanned urban settlements resulted in councils being overwhelmed by demands for service provisions in Harare, Chitungwiza, Gweru, Mutare, Masvingo and Bulawayo among other urban councils.

### **Impunity**

Impunity has become a major contributory factor towards service decay in the operations of ULAs across Zimbabwe. Due to the politicization of state entities, there are strong public perceptions that public figures like mayors, town clerks and council officials are exempted from punishment due to their political affiliations and this had sustained the culture of corruption. Most cases of corruption in ULAs have gone unsolved or unpunished, with the officials such as the Local Government Minister either turning a blind eye or protecting offenders while those belonging to the opposition were summarily dismissed or suspended. The Harare Mayor Bernard Manyenyeni had complained in 2016 that because he belonged to the opposition, he was opposed in some of his initiatives. Partisan politics were therefore hampering his service delivery initiatives. The Minister of Local Government's protection of suspended Harare Town Clerk Tendai Mahachi, who had been suspended by the

Mayor for operating a separate payroll which gave senior management hefty salaries and allowances which amounted to \$500 000 per month for an 18 member management board demonstrated that impunity had taken its toll through political connections. The minister rescinded the mayor's decision and reinstated the Town Clerk. As the Mayor of Harare observed, "The city was sinking on the weight of its human resources costs"(The Herald December 16,2016).Notably, maladministration has rocked local authorities to such an extent that there is serious discord within the structures of local councils.

Impunity, coupled with the issue of inflated salaries for LAs' management has directly contributed towards the extravagant expenditure of council funds. HCC and other cities were getting mega salaries and hefty allowances at a time general employees were several months in salary arrears. When government intervened and reduced the salaries of senior management, the Harare Town Clerk had his salary reduced from USD 27000 to USD 10 475,75 while that of the lowest ranked employee remained static at USD 350. These mega salaries could not be justified considering that Harare City Council collected USD 13 million per month from ratepayers against a salary bill of USD 9million which it was failing to honour(Newsday October 27,2016). As the Local Government Ministry took measures to reduce the mega salaries, senior council employees were fighting the ministry demanding the reinstatement of their mega salaries despite the fact that general employees at some of these city councils had gone for almost two years without salaries. The behaviour of these senior managers demonstrated a culture of impunity as they were trying to normalise the abnormal. In the absence of serious measures by the government to arrest the culprits and demand the return of all unsanctioned salaries, it actually reinforced the culture of impunity.

Impunity was also demonstrated by the fact that councillors were not accountable in the key cities for failing to implement their duties. Local authorities cited above had erratic water supply in their jurisdictions, refuse was rarely collected, street lights were not working, roads were full of potholes, illegal structures were mushrooming and street vendors and public transport operators became a law unto themselves but the local authorities failed or were unwilling to take action. Therefore a culture of impunity for criminal behaviour had been developing over the years under the watch of council officials and central government officials leading to serious decline in service delivery. As local council officials continued to loot council resources and as the lack of political will to deal with culprits continued, the result was the institutionalisation of a culture of impunity.

### **Leakages of council funds due to poor administration**

In an Audit Report carried out by the Auditor General's Office in 2012, cases of fraudulent practices were reported. For instance, billing employees at Harare City Council were issuing fake receipts using anonymous computers. Fraudulent activities were mainly perpetrated at cashier level within the local authority resulting in financial loss to the City assessed to be a total amount of USD\$7 200 000. There were 1 386 receipts which amounted to \$3 251 180 which were observed to be contrived. These were in the form of missing, duplicated or cancelled receipts with no supporting approval documentation. Audit findings revealed 11

244 duplicate receipts amounting to \$631 053 and 51 702 cancelled receipts amounting to \$6 956 494. No convincing reason was given for cancellation of these receipts. The fact that no action was taken to apprehend the fraudulent offenders is evidence of systemic corruption.

The Auditor General's Report for the year ending December 31, 2015 presented to Parliament did not show a pattern of decline of the fraudulent activities but an increase instead. The Auditor General's Report highlighted the following issues;

- At Mutare City Council, the audit of January 2014 revealed that council lost USD\$3million in revenue that was not banked while the Council's bank accounts were overdrawn by USD 2million at a time council employees had gone for 2 years without salaries while senior managers were receiving mega allowances during the same period.
- Some local authorities like Mutare City and Victoria Falls Municipality were not adhering to the Local Government Ministry's prescribed ratio of 30:70 as the required ratio of employment costs to service delivery. The failure to adhere to this ratio meant that money which was meant for service delivery was diverted to salaries. The 2015 Auditor-General's report further confirmed that urban local authorities were struggling to comply with central government policy relating to the prescribed ratio of 30:70. Mutare City expended 77% of the city's budget on salaries; Norton town council's employment costs were 62% of the total revenue while Harare and Bulawayo cities were spending above 50% on employment costs.
- Some employee benefits were not taxed and this violated Treasury regulations. Local authorities falling in this category include Mutare City, Karoi Town Council, Marondera and Zvishavane Rural District Council.
- Most local authorities lagged behind in remitting statutory deductions to relevant authorities raising the prospect of such monies being used in money markets before it is eventually remitted to the correct destinations.
- Valuation rolls for Gweru City and Kariba Municipality were not updated and as a result rates being used were either out-dated or estimate based. Such negligence on the part of these ULAs had the effect of prejudicing the councils' revenue which could be directed towards service delivery.
- Revenue was lost through lack of controls on sale of stands, lease agreements and shop licences which were not properly managed. Some cities did not have lease agreements for properties they were collecting rental income.

- Tender procedures were not followed in some cases thereby prejudicing councils of much needed income.

The picture that emerges from the 2012 and 2015 Auditor General's reports reflects weaknesses emanating from governance issues, revenue collection and debt recovery, employment costs and procurement of goods and services as some of the factors inhibiting efficient and effective service delivery in local authorities.

### **Declining central government support to urban local authorities**

Insufficient funding has become a cause for concern in urban local authorities and this arises out of central government's budgetary constraints. Central government grants to ULAs have either been frozen or the ministry dictates to ULAs which projects to embark on given the capacity of central government and local government. Also, completion of large capital projects has been seriously hampered by lack of adequate financial support from central government.

ULAs now lack adequate financial support from central government as compared to the post-independence era. This type of financial support is in the form of grants and capital loans but this support had largely been abandoned due to tight budgetary controls leading to poor performance in service delivery. Channels for borrowing from central government are somehow now clogged as a result of the liquidity crisis. Mabika (2015, pp) observed that one of the major reasons contributing to non-cooperation from central government in financial terms is that of failure to pay back loans to central government and other financial institutions by ULAs. The liquidity crisis has had a negative effect on service delivery. There is no-more consistency in service delivery by local authorities and the single major reason is liquidity amongst others. DuToit (2015) defines liquidity as the ability to honour short term obligations timeously by having enough cash available. However, current assets available to local authorities include unpaid dues from ratepayers, investment returns, long overdue loans, revenue generated from income generating projects, user charges and fees, rentals, revenue from leased properties and rates. All local authorities across the country owe the government money. Councils such as Mutare, Bulawayo and Gweru City Councils owe millions and this has been the major cause for poor service delivery.

Loans were issued to local service providers under the Public Sector Investment Program sponsored by the UNDP and other international institutions in a bid to revive service delivery in Zimbabwe. However, to date these loans have not been paid back in full as agreed. Council's capacity to generate revenue has also been at an all-time low in recent years thus greatly affecting sustainability in service delivery. It is a major component of the Sustainable Development Goals which preceded the Millennium Development Goals and councils have been making efforts to obligate themselves towards the realization of regional and internationally agreed development initiatives as they are for the benefit of their citizens. In accordance with Section 290(1) of the Urban Councils Act [Chapter 29:15], local authorities are given borrowing powers to enable them to borrow money to meet their mandate but some

of these powers are subject to ministerial approval. Most local authorities take short term loans from numerous institutions. As at May 2013; a total of 69 local authorities (both rural and urban) owed USD\$42 156 350 to the PSIP loan scheme running from July 2009-May 2013 (Local Government Report, 2013, pp 101).

**Table 2: PSIP Loans As Borrowed By Local Councils**

<b>Council</b>	<b>Date of Loan issue</b>	<b>Total amount[USD]</b>
Bulawayo	7/11 and 8/12	2 215 000
Harare	5/11	2 000 000
Mutare	10/10	3 000 000
Gweru	7/09, 10/10 and 9/11	4 092 450
Masvingo	7/11 and 9/11	1 300 000
Chitungwiza	4/11	650 000
Ruwa Local Board	5/11, 12/11 and 10/12	3 040 000

**Source:** Local Government Capacity Assessment Report (2013, pp 101)

As a result of the incessant decline in central government support over the years, ULAs seem to be in a difficult position as they cannot borrow without the approval of central government since they were already failing to service existing loans. Failure to repay debts by ULAs impacts negatively on the image and credit rating of those ULAs and central government.

### **Lack of E-Governance system**

Electronic governance basically means usage of electronic devices, information processing mediums and devices in the administration of local areas. Kwandayi and Thakhathi (2013,pp111) defined e-government as the delivery of information and services online through the internet.

Whilst the wave of digital revolution has been adopted by many organizations in making service provision easier, local authorities lagged behind in the usage of electronically advanced technology which subsequently affected public service delivery. Zimbabwean local authorities can learn from India which managed to advertise specific services online. These include e-payment options for taxes, access to public documentation and online applications for licenses yet most of the ULAs across Zimbabwe do not offer online services let alone possess websites. Out of the six sampled city councils for this study, only four have a near-reputable e-governance system as an option for sustaining service delivery. However, since training of personnel has been lacking for years, e-governance has been side-lined in most local authorities because personnel and clientele have limited understanding of the system and therefore do not understand the benefits of using such channels for the enhancement of service delivery in local councils. E-governance is an ideal platform for establishing good relations between local authorities and the communities they serve.

In Chitungwiza, the lack of e-governance has undermined stakeholder participation through poor communication channels and loss of information because of too much paperwork as is also the case in Mutare and Masvingo Councils. For Mutare, sometimes telephone lines are usually not fully functional and there are delays in council response to problems such as pipe bursts and outbreaks of fire because of the tendency to use manual systems for such emergencies. Residents want change in council administration so that it can adapt the use of e-governance to minimize unnecessary delays which negatively affect service delivery.

### **Weak Corporate Governance systems**

Urban local authority structures in Zimbabwe have poor corporate governance systems which weaken their operational effectiveness in terms of service delivery.

Poor fiscal management systems common in local authorities presently include; centralized budgetary processes, unnecessary expenditure patterns thereby overriding budgetary income as well as inappropriate procurement and tender procedures. Such practices are eroding standards of corporate integrity. The councils surveyed were failing to comply with Treasury regulations as enshrined in the Public Finance Management Act [Chapter 22:19] which is an Act to provide for:

- the control and management of fiscal resources
- the protection and recovery thereof
- regulating service providers, and
- maintenance of transparency and accountability in public entities.

For purposes of this paper, irregularities were observed in the procurement of goods and services in most local councils as evidenced by the Auditor-General's report of 2013.

- ✚ In 2010, Mutare City Council awarded tender to Westgate Investments amounting to \$662 466 with regards to fix and supply of new water pipes even though this obligation was not honoured, council paid 50% to the company.
- ✚ During the same year, Victoria Falls Municipality made duplicate payment voucher numbers for the water account. It was evident that Voucher numbers 173-202 with a value of \$38 739 were duplicated.
- ✚ Chipinge Rural District Council acquired three vehicles from South Africa without evidence to suggest that these acquisitions had been done following proper procurement procedures. The trip also exceeded the budget by \$12 985 adding on to unsupported expenditure of \$20 086 having been incurred.
- ✚ Mutare City was overstaffed as at May 2013. A total of 1 865 employees were on payroll when maximum staff establishment was at 1 250. However, there was no supplementary budget to shoulder the extra costs in the excess payroll. Budgeted staff costs stood at \$7 128 899 whilst actual costs were \$9 519 065 resulting in over-expenditure of \$2 390 166, meaning that financial losses were incurred for a long time owing to unnecessary and unchecked expenditure patterns by the local authority.



**Source:** Auditor General’s Report for Year Ending December 2013 (Government of Zimbabwe Publication)

Good corporate governance is essential to ensure that good business practices coupled with integrity and transparency become the norm in service delivery initiatives carried out by local authorities.

### **Rapid Population Growth**

Population growth has had a strenuous bearing on service delivery. In the case of the local authorities’ survey, rapid population growth stemmed from rapid population growth in cities which were also reinforced by rural-urban migration due to internal displacement as a result of hunger, local political strife and unemployment in some cases. The local authorities did not have the capacity to handle such a huge influx of people due to limited resources. They have borne most of the pressure of providing for the excess residents together with illegal migrants. Coupled with the continuous decline in central government support grants and poor revenue bases, Mutare and Harare City Councils have succumbed to pressure thereby, making a dent in the quality of services provided. Capacity to deliver under conditions of increasing demand for services in a growing population slowed down service delivery.

Rural-Urban migration exerted pressure on infrastructure and services provided by local authorities leading to demand for primary and secondary health care, education provision and the demand for residential stands which lead top the mushrooming of squatter settlements and the outbreaks of communicable diseases. In the MDG Status Report of 2010, which covered August 2008-June 2010, cholera outbreak totalled 109, 956 cases and deaths reported were 6,200 with severe cases in provinces of Manicaland, Harare, Mashonaland West and Masvingo. Continuous outbreaks of Typhoid in Harare between 2008 and 2016 are a clear indication of the resource strain and the local authority’s incapacity to ensure health security. It indicates challenges in the provision of clean and safe water supply systems and sanitation mostly in high density areas of Budiriro, Mabvuku and Tafara.

Currently, development partners had assumed some of the urban districts’ WASH programmes to ensure that residents get access to clean and safe water since authorities are failing to cope with the extra responsibility. Prior to the programmes introduced by organizations such as Medecines San Frontieres (MSF), residents had resorted to usage of unprotected water sources and borehole water. Harare Residents Trust confirmed to the inconsistent random nature of services provided by Harare City in the capital. Water supply is erratic in areas such as Budiriro 3, Mabvuku, Tafara, Dzivarasekwa 1 &2, Glen View 1 and Glen Norah B. Water quality in Harare is undesirable to such an extent that residents have to purchase drinking water from supermarkets yet simultaneously paying utility bills every month for unsafe water.

Another factor is the poor response to local disasters. Natural disasters such as Cyclone Dineof 2016 had a negative impact on local authority operations because they affected the people's welfare, for instance, displacement and loss of life. Attitudes of local councils are somehow cascaded down from central government. The Cyclone of November 2016 affected neighbouring Mozambique more than it did Zimbabwe. Most of the Mozambicans from provinces of Tete and Sofala sought refuge in the buffer zone in Zimbabwe's Manicaland province. Arguably, not all these foreigners were fleeing the flood but some were escaping the Renamo rebels who wrecked violence in those provinces. Although the crises were clearly a state responsibility, local authorities in these areas found themselves taking unnecessary responsibility for service delivery.

It is a primary function for city councils to be prepared for fire accidents by ensuring that public property is protected within council area in accordance with section 200 of the Urban Councils Act [Chapter 29:15]. It is ironic rather that Mutare City Council does not even have operational fire extinguishers at its premises. Just as national disasters are poorly handled, so do local authorities handle local problems.

### **VANDALISM OF COUNCIL PROPERTY AND PUBLIC ASSETS**

Vandalism and an increased sense of irresponsibility amongst residents has been a recurring problem in local government. Despite LAs' efforts to provide services consistently, citizens are reversing developments by vandalising council and community property due a lacking sense of community responsibility for public assets. Councils have been spending unnecessary funds on repairing vandalised property like street lights, public taps and sign posts. Civic education had been used to raise awareness of the importance of community property but the uptake of such education appears to have had little or no effect.

### **NATIONAL ECONOMIC MELTDOWN**

The poor and unstable state of the economy had resulted in inadequate funding by central government, decline in Foreign Direct Investment and international grants to support service provision. Local authorities as agents of central government at local level are also affected by factors that impact on central government. Zimbabwe's economy continued to decline due to failed policies, economic mismanagement, inflation and the impact of western imposed sanctions on Zimbabwe which had the effect of cutting all lines of international credit from western countries and western financial institutions causing the limitation in FDIs, trade, tourism, and development assistance. Twinning arrangements with foreign cities were pursued by they were of limited value because of the high risk profile of the country especially during the period 2000 to 2008.

### **REVENUE CRISIS**

Zhou and Chilunjika (2013, pp) define revenue as all income from taxes, charges, fines, loans which local authorities mobilize from within and outside their jurisdictional areas. The Local Government Finance Commission of Uganda(2003) cited that a wide, secure and buoyant

revenue base is critical if local authorities are to effectively execute their functions. Larson (2004, pp 452) further indicates that local authority revenue collection systems vary depending on size of their areas of jurisdiction, methods of payment used and nature of revenue received. Revenue collection strategies vary amongst LAs but whatever revenue or debt collection strategies which were used by local councils were inefficient as evidenced by the decline in revenue generated and huge debts owed by urban councils' clientele.

Urban Councils have been failing dismally to optimize revenue collection from ratepayers. Notably, some occupants of Council-rented properties were not being billed and resultantly, the same were not paying rentals since 2009. Why councils did not bill tenants is unclear. The Auditor-General's report of 2014 indicated that local authorities failed to come up with a comprehensive lease database for these tenants who owed councils monies in the audit conducted in 2012. The challenge faced by most urban councils was failure to recover outstanding debts. As at December 2015, Harare city was owed \$405 million by ratepayers (Matenga, 2015, pp25) while City of Mutare was owed \$30 million by ratepayers as at July 2017. The Local Government Minister confirmed in an interview that the government was also to blame for the challenges within local authorities since it owed all local authorities around the country USD 400 million for services rendered (The Herald, August 15,2017).If government was to play its part by paying its debts to local authorities, this would go a long way in improving service delivery.

Worker motivation at Mutare, Harare and Chitungwiza municipality was low due to the poor salaries paid to low level employees as compared to the mega salaries awarded to senior management. More importantly, low level employees have salary arrears dating back to 2015 while senior managers had overcome this problem by cushioning themselves with regular allowances. In such scenarios, workers are demoralised and are not stimulated to maximise revenue collection. Workers in such environments are forced to devise all sorts of strategies to minimise, through looting, revenue collection. Examples of these fraudulent schemes were highlighted in the AG's report of 2012 where, for example, a Norton Town Council Administrative Officer was issuing shop licenses without receipting the funds collected from the respective shop owners. The money for the licenses could not be traced to Council financial records. As a result Council suffered an estimated financial loss of USD\$28 651 which is still to be recovered. A report by Chitemba(2015) indicated that a total of \$50 million had been lost in ULAs countrywide due to looting by council officials by means of fake cash vouchers and unauthorized withdrawals. The Urban Councils Act (Chapter 29:15) requires LAs to internally audit their financial statements within a period of 180 days for every financial year-end yet the AG's 2013 Report indicated that 90% of these councils had breached that legal provision presumably for personal gain due to lack of motivation and the unfavourable delays in salaries, allowances and bonuses payment; and the perpetual industrial strikes.

## **CONCLUSION AND RECOMMENDATIONS**

### **RECOMMENDATIONS**

### **Reconstruction for Sustainable Development Programme (RSDP)**

Policy makers should draft a plan for local government development initiatives to be implemented by local authorities in a bid to boost service delivery. Relevant stakeholders should be consulted for it to be viable. For instance, line ministries, communities, civil society organizations, pressure groups and council officials could be central to that consultative process. Objectives have to centre on sanitation restoration and development, sustainable human development, people oriented and driven service delivery mechanisms, economy building at grassroots level, human resources development as well as enhanced community participation. Such a basis for service delivery initiatives will at least indicate the direction which local governments should take.

### **Devolution of power and fiscal decentralization**

Central government should decentralize power to ensure that bureaucratic systems which characterize the public sector and service provider agencies are towed down. The 20<sup>th</sup> Amendment of the Constitution of Zimbabwe has the entire chapter 14 dedicated to how this should be done; the objectives and principles of devolution are quite attractive. However, Zimbabwe's governance system is founded under false principles because the same constitution being the supreme law of the country should be implemented yet most legislative principles exist in theory, not practice. Local authorities should be in a position to manage their own affairs with as little central government interference as possible. It should only be furnished with reports on a quarterly basis and can only facilitate in the decentralization processes; and provincial councils may play the oversight role as they are nearer to the local authorities. By having such a system, bureaucracy would be diminished and service provision becomes easier for local councils instead of them having to seek approval for every decision they intend to take which usually makes the process a long-winding one whilst operations are at a stand-still. In the meantime, citizens suffer or lose confidence in their service providers because of inconsistency.

On fiscal decentralization, local authorities should be able to manage their own funds and plan for them accordingly. Central government influence should be at a minimum unless there are reported cases of fraud, embezzlement, misappropriation or wastage of resources. This is why the office of the Auditor General was established, to carry out statutory audits as per Treasury regulations in accordance with the Public Finance Management and Audit Office Acts. Fiscal decentralization implies LAs determining their own revenue generation sources, service charges, tax rates, tariffs as well as expenditure patterns.

### **Declaration of assets**

Borrowing from the South African policy of declaration of assets when policy makers are sworn into power would be a strategy of safeguarding public assets and monies thereby combating corruption. It has become a common practice that when councillors, ministers assume office, they become part and parcel of the systemic corruption. It is the norm that when one becomes a politician, it is one's chance to loot as much as possible with all

promises of pledging one's allegiance to the well-being of the people forgotten. As the local proverb goes, "Mbuziinodyapayakasungiriwa" (a goat will feast upon the area it has been tied upon). Ironically, evidence of such conduct by policy makers lies in the bulk of the fat salaries they award themselves and stupendous assets they own. Ministers like Chombo are alleged to own numerous farms and a lot of other assets, fat salaries coupled with ridiculously high amounts of money loaned by the government which claims to be struggling financially. In such cases, a commission of inquiry should be appointed to probe into the issue and gain clarity of the situation whenever need be.

As such, councillors, council management and ministers need to have declared assets at the time they assume offices. Thereafter, when yearly audits are conducted, they should be audited as well to ensure that they are not stealing public funds as has been the case in recent years and seems to be on the rise still with public service being run into the ground. It would be a good anti-corruption mechanism.

### **Auditor general's powers**

The AG should be equipped with enforcement powers to enforce action being taken after recommendations provided are not followed. One of the major weaknesses in public sector auditing carried out in local authorities and parastatals is that even after discrepancies are revealed, the AG can only recommend as she neither has the power nor authority to enforce her decisions. The incumbent AG, Mildred Chiri raises the chills down the spines of many in the public sector due to her teams' eloquence and diligence when it comes to fiscal management and accountability. However, if her office were to be awarded enforcement powers, it would be the frosting on the cake since fiscal prudence would surely become a feature amongst local authorities and the public sector at large.

### **Enhancement of community participation**

The ratepayers need to have confidence in their service providers as they run the administrative functions in their respective areas of jurisdiction. Urban local authorities need to incorporate contemporary technologies into their systems as it would make participation easier. The 21<sup>st</sup> century is highly digitalized and as such, service delivery should be easier, less time consuming and efficient insofar as awareness and interaction with clientele is concerned. Creation of websites for urban councils, drop boxes, e-portals where they can market their services or even Do-It-Yourself procedures for instance in leaving suggestions, licensing, requesting for assistance (revamping customer services), public relations, permit acquisition of paying service charges through e-banking. Partnering with surrounding communities in development programmes or even clean up campaigns fosters that oneness and contributes positively towards service delivery encouraging responsibility for both parties. Urban councils should borrow this concept from rural councils which are using it and has proven effective.

### **Employee motivation**

Maslow's hierarchy of needs indicates that extrinsic benefits in monetary form are crucial for motivating an employee in the fulfilment of key result areas. Motivation among council employees is non-existent because for most local authorities, they have gone for months on end without receiving any income. This has significantly contributed towards corrupt practices evident amongst council employees. They look forward to water disconnections and other field activities since bribing has become the norm in public sector operations and this has become their only source of income due to councils' inability to pay them. Wages coupled with employment benefits, recreational activities and staff training programmes are proper in human resources development and efficient delivery of services. By incorporating corporate social responsibility (CSR) through employee motivation and development, councils in return will earn their employees' loyalty and dedication as viable agents for efficient service delivery.

### **Corporate Governance**

Good corporate governance is a necessity in preserving the accountability and transparency of council management and workforce. It is important for public administration since it entails good structures and decision making processes; strengthens the business culture of integrity and monitoring behaviour of executive management. It would be a means of ensuring that urban local authorities have ethical and responsible management. Earning a salary of \$37 000 as Mahachi did in a council characterised by poor performance and a financially struggling country such as Zimbabwe is both seriously unethical and is evidence that one possesses poor leadership qualities meaning that service delivery will never be consistent under such management. Local authorities need to incorporate good corporate governance principles in council operations and structures. They can adhere to the Treasury regulations which encourage fiscal prudence as well as borrow provisions from the Sarbanes Oxley Act [2002]. CG should feature in urban councils because it instils viable and reliable internal control mechanisms as a way of safeguarding council operations regarding service provision.

### **Establishment of Independent Remuneration Committees (IRCs)**

IRCs are important for the protection of public funds from thieving hands amongst entrusted management officials. They are a way of ensuring that a balance is created in fiscal expenditure with regards to wages and benefits for personnel especially the management. They should be composed of independent stakeholders, local government practitioners and both internal and external officials which have a stake in council. This would be a mechanism for checks and balances in council expenditure patterns since top management has been earning obscene salaries and getting allowances which amount to the total money that could be used to pay monthly salaries for quite a number of lower grade council officials or sustain council operations for months. Besides, the IRCs would ensure that remuneration packages of council's executive management remain fair, are aligned with relevant legislation and are performance based.

### **Anti-Corruption Agency**

Establishment of independent anti-corruption agencies as watchdogs of local government entities should be considered. Coupled with anti-corruption mechanisms such as toll free lines for reporting corruption should be established for the safeguarding of public assets and taxpayers' money. It is a statutory obligation for LAs to be accountable for their actions and yet that has never worked to ensure regulatory compliance; anti-corruption measures should be considered for uncompromised service delivery. Skills assessments should be carried out because appointment is rarely based on merit in Zimbabwe but awarded due to nepotism; impunity also needs to be combated if sustainable service delivery is to become a reality.

### **Resolving Of Tension**

Clashes between policy makers (councillors) and appointed officials (council officials/administrators) should be resolved for administrative work involving service delivery to be carried out efficiently and sustainably. The prevailing relations between administrators and policy makers (especially partisan concerns) should never have negative effects on service delivery. Even though councillors are the owners of local authorities, they need the expertise of appointed technocrats for efficacy in service provision; and also, councillors should not pressurize council staff unnecessarily unless it has a positive bearing on basic service delivery. It is important for election of councillors to be changed; they should possess requisite leadership qualities, coupled with basic educational qualifications. Such candidature will be ideal for running council operations and it will have positive effects on policy making. Learned councillors would be a better influence for councils than unlearned ones as they understand the significance of professional conduct and compromise in problematic situations.

Revenue generation and debt collection strategies should be revisited by council management. Most councils are losing revenue due to unpaid debts by ratepayers; also, mobilization of funds to finance council operations is either average of poor. Engaging debt collectors, attaching property, installation of water pre-paid meters or discontinued provision of certain services until charges are paid is a viable way of revenue collection. Government needs to revise legal instruments and ensure that they are investment friendly so as to attract FDIs which are agents for sustainable development.

### **CONCLUSION**

The pattern of decline is the same regarding service delivery across Zimbabwean cities and towns; the local government system is riddled with corruption and is characterised by maladministration. Widespread poverty in Zimbabwe and the national economic decline are the main case scenarios in which most of the causal factors contributing towards poor service delivery emanate from. The conceptualization of services in this paper was with regards to the primary functions of local authorities, specifically road infrastructure, water and sanitation, health, housing and estate development, refuse collection as well as relevant knowledge services in partnership with communities within their areas of jurisdiction.

Tracing events back to the post-independence era, the incumbent government has made numerous efforts albeit continuous failure and further damage to the governance system. The most viable option left for the state to try in an attempt to resuscitate the local government system and improve service delivery will be a change of government, revamping the administration as a whole. The paper examined in detail significant themes surrounding poor service delivery in urban local authorities in the 21<sup>st</sup> century. It is a gloomy case scenario for Zimbabwe since a myriad of both internal and external challenges seem to befall service providers' operations and initiatives towards achieving sustainable development. The paper stresses on Zimbabwe's need to have clear-cut guiding regulations as well as decentralization to promote autonomy of local areas which will undoubtedly boost service delivery. People-first oriented policies such as the Batho Pele Policy of South Africa have to be emulated since it is a viable benchmark for other developing countries like Zimbabwe.

## **REFERENCES**

- Banda, F. (2005). *Women, Law and Human Rights: An African Perspective*. Oxford: Hart.
- Chakaipa, S. (2010). Local Government Institutions and Election. *Local Government Reform in Zimbabwe. A Policy Dialogue*. Bellville: University of WC.
- Chatiza, K. (2010). *Can Local Government Steer Socio-Economic Transformation in Zimbabwe? Analysing Historical Trends and Gazing into the Future* in De Visser et al(Eds.), *Local Government Reform in Zimbabwe*. Western Cape. Community Law Centre.
- Chifera, I. (2015). Harare Seeking Links with China's Guangzhou City. Available at: VOA Zimbabwe TV (Accessed 28 May 2017)
- Chiketo, B. (2017). Corruption Syndicate Bleeds Mutare. *Dailynews*, July 13, 2017.
- Chikerema, A. F. (2013). Citizen Participation and Local Democracy in Zimbabwean Local Government System. *IOSR Journal of Humanities and Social Science (IOSR-JHSS) Volume 13, Issue 2 (Jul-Aug. 2013)*, pp 87-90.
- Chiremba, H. (2016). *Party politics and service delivery in the public sector: a case of the Ministry of Agriculture, Mechanisation and Irrigation Development*. Unpublished Paper. Zvishavane: Midlands State University.
- De Visser, J.W. (2005). *Developmental Local Government A Case Study of South Africa* Antwerpen-Oxford: Hart Publishing.



Dutoit E, Pierre E, Kotze L, Ngwenya S and Thomas K. (2012). *Corporate Finance: A Southern African Perspective*. CapeTown: Oxford University Press.

Eigeman, J. (2007). Service delivery, a Challenge for Local Governments. *VNG International*. Available on: [www.vng-international.nl](http://www.vng-international.nl)

Feltoe, G. (2002). *A Guide to Zimbabwean Administrative Law*. Harare: Legal resources Foundation.

IDAZIM. (2010). *Councillors and Chief Officers Training, IDAZIM*.

IMF (2011). *Revenue Mobilization in Developing Countries*. IMF: Washington.

Kanyenze, G. Kondo, T. Chitambara, P and Martens, J. (Eds.) (2011). *Beyond the Enclave: Towards a Pro-Poor and Inclusive Development Strategy for Zimbabwe*. Harare: Weaver Press.

Kwandayi, H. and Thakhathi, D. (2013). The Role of Public Policy in Service Delivery. Machakanja, P (Ed) *Journal of Public Policy in Africa*. Vol 1 (1). pp 87-113

Larson, C. M. (2004) *Management Policies in Local Government Finance, 5th Ed*. Washington D.C: InternationalCity/ County Management Association (ICMA).

Mabika, H. (2015). Liquidity Crisis and Service Delivery in Zimbabwe Local Authorities. *Journal of Political Science and Public Affairs* 3: 174. doi:10.4172/2332-0761.1000174.

Mapuva, J. (2014). *Challenges to Urban Democratic Governance in Zimbabwe*. UK: Cambridge Scholars Publishing.

Nzwatu, M. Y. (2017). *Exploring the effectiveness of public policy in enhancing sustainable service delivery by local authorities. Case of Mutare Rural District Council 2009-2016*. Unpublished dissertation. Zvishavane: Midlands State University.

Olowu, D. (2010). *Local Democracy, Taxation and Multi-Level Governance in Africa*. Institute of Social Studies: Hague.

Sithole, A. (2013). Corruption in Zimbabwean Urban Local Authorities: A Case Of Gweru City Council. *Asian Journal of Social Sciences & Humanities*. Vol. 2 No. 3.

Werner, S. B. (2006). The Development of Political Corruption: A Case Study of Israel. *Journal of Political Studies Wiley Online Library*, 31(4), 620-639.

Zhou, G and Chilunjika, A. (2013). The Challenges of Self-Financing in Local Authorities-The Case of Zimbabwe. *International Journal of Humanities and Social Sciences* Vol. 3 No.11, June 2013.

Zimbabwe Institute (2005). *Local Government Policy Review*. Cape Town: Zimbabwe Institute.

Constitution of Zimbabwe Amendment No. 20 [2013] Legal Resources Foundation.

Local Government Capacity Needs Assessment Report 2013.

National Code of Corporate Governance Zimbabwe (2015), Government of Zimbabwe.

Provincial Administrator's Report for Manicaland Systems Audit: September, 2011. Ministry of Local Government, Rural and Urban Development.

Public Finance Management Act [Chapter 22:19]

Report of the Auditor General (2012) for the financial year ended December 31.

Report of the Auditor General (2013) for the financial year ended December 31.

Report of the Auditor General for the Financial Year Ended December 31, 2015.

Rural District Councils Act 1996 [Chapter 29:13]

Urban Councils Act 1996 [Chapter 29:15]

### **UNITED STATES OF AMERICA LEGISLATION**

Sarbanes Oxley Act (2002), US Congress, Washington DC.

### **NEWSPAPERS**

Drama As Gweru Property Is Attached. *Zimbabwe Daily*: Thursday 24 March 2016

Chitemba, B. (2015). Council Bosses In Looting Orgy, \$50million Lost. *The Sunday Mail*: 22 February 2015.

Matenga, M. (2015). Ratepayers owe Harare City Council over \$405 million. *NewsDay*, 17 December 2015. Available on: [www.newsdayzimbabwe.com](http://www.newsdayzimbabwe.com) (accessed 9 August 2017).

Wafawarova, R. (2011, February 3). Why Corruption is now endemic. *The Herald*. Retrieved 28 May, 2017. Available on: [www.herald.co.zw/index](http://www.herald.co.zw/index)

[ZimSitRep J](#) (2016). City bosses still earning mega salaries. *The Herald*: August 15 2016. Available at: [www.herald.co.zw](http://www.herald.co.zw) (Accessed 9 August 2017).