

**REVENUE GENERATION STRATEGIES FOR CORPORATE PERFORMANCE FOR
THE CITY OF MUTARE, ZIMBABWE.**

Makamache Wiklef
ZRP-Manicaland Provincial Headquarters
Phone +263 712 324 603/ +263 772 497 522

Chikwature Whatmore
Mutare Polytechnic, Zimbabwe
Phone: +263 772 699 382/ +263 712 553 371

Abstract

The Research investigates the finding enduring strategies to harness revenue from vendors. The convenience sampling technique was adopted due to budget and time constraints. The questionnaires were used as data collection tools. The researcher gathered data for the study through administering questionnaires as well as carrying out interviews. 35 vendors were enumerated while 15 respondents from the Mutare City Council and the Zimbabwe Republic Police were interviewed during the study. From the onset it was found that the majority of respondents were of the view that, the council is unprofessional and use heavy-handed approaches when dealing with vendors. Simultaneously, it was also observed that the Local Authority is using repressive and outdated laws that it inherited from the colonial era. The Mutare City Chief Security officer carry out professional and customer relations training for Council officers who collect revenue to improve their professional standards. The Town Clerk to engage Senior ZRP officers who brief members going on joint patrols with council members to ensure that they instruct all officers (both from Council and ZRP) exercise restraint, professionalism and customer care when dealing with vendors during the execution of their duties. The Town Clerk ensures that council employees are incentivised for them to perform of their duties.

Key words: revenue generation, strategies, corporate performance

1.0 INTRODUCTION

Mutare City Council has been losing a lot of revenue through various means. Some of the revenue has been lost through nefarious activities by council employees, resistance by vendors to pay rates and influence or incitement by politicians vying for different positions in the City. Vendors are high on the list of those whose rates are not finding their way into the Council purse. According to Maligwa (2019), Mutare City Council is prejudiced of a lot of revenue through serious financial haemorrhage. Mutare City Council is facing serious challenges in harnessing rates from vendors despite their high proliferation rate in the City's Central Business District and local environs. The vendors alone should be contributing at least fifteen percent towards the Council's annual budgets but almost nothing is coming from the vendors (Maligwa; 2019). This therefore calls for finding strategies to harness rates from these vendors.

The Municipality of Mutare like any other public entity is responsible for the provision of safe, habitable and environmentally friendly public spaces for the benefit of all people as enshrined in the United Nations expectations (United Nations Habitat; 2016). However, the city is failing to fully deliver on this front owing to perennial revenue leakages from the vendors who occupy and utilise these open spaces for personal benefit. This is attributed to various reasons some within the confines of the council itself and some from external stakeholders. Maenzanise (2019) attributes part of the loss of revenue to activities by some council officials who get payments from rate payers for private gain without remitting it to the council coffers. Maenzanise (2019) further asserts that, this practice has become endemic with the councils' organisational culture.

These challenges require cohesion between the Local Authority, the vendors, other stakeholders (Rakodi; 2016) such as political party leaders, the Zimbabwe Republic Police and other government agents and the general public to find common ground in order to come up with enduring solutions. However, it is challenging to find each other when the Local Authority and the vendors play hide and seek against each other. Ironically, this is one of the many challenges that confront Mutare City Council and in the end the council loses out on revenue while in some cases the vendors lose out on their wares. It then eventually turns into a lose-lose situation. It can also be noted that this phenomena is not isolated to Mutare City alone, on the global arena there has been conflict between the local authorities and the vendors in which the

case of 'them versus us' has been witnessed in the majority of cases (Spire and Choplin; 2018). This problem is being experienced worldwide, cities such as Manhattan, Bangkok, Guangzhou, Nairobi, Accra, Johannesburg and Lusaka among others experienced rampant rates evasion (Schindler; 2014; Boonjubun; 2017; Spire and Choplin; 2018).

Mutare City Council has also been plagued by serious revenue leakages owing to uncontrolled operations that are done by Municipal Police Officers and members of other security agencies such as the Zimbabwe Republic Police and the Zimbabwe National Army. Initially these operations against vendors start as bona-fide operations sanctioned by authorities but at times degenerate into uncontrolled operations. Maligwa as cited by Zhakata (2019) is of the opinion that, about ninety percent of Mutare City Council employees are corrupt. Borrowing from this assertion it can be argued that the Local Authority is experiencing serious challenges on revenue losses owing to corruption among other issues.

Many scholars have researched on the evasion of taxes by those operating in the informal sector, however little attention has been paid to finding sustainable solutions to raise the maximum possible revenue from vendors. Consequently, the focus of this study was grounded in researching ways in which revenue losses can be mitigated while in-flows are enhanced. Owing to this the researcher found it prudent to carry out an investigation to find sustainable strategies to harness rates from vendors in Mutare City. Mutare City Council was experiencing perennial revenue haemorrhage especially from vendors who use public infrastructure for personal gains. This derailed efforts by the Council to deliver quality service resultantly costing lives. Despite the Council making effort to collect revenue and instating supervisory mechanisms the leakages still occurred. The revenue leakage was exacerbated by lack of robust and reliable, efficient and effective strategies. The prevailing situation required finding enduring strategies to harness revenue from vendors.

2.0 Materials and Methods

Saunders et al (2016) opine that, research methodology is the organised procedure of information and data collection and critiquing in order to come up with sustainable decisions. A study can either follow the Positivist/Quantitative or Interpretivist/Post-positivist/Qualitative paradigm. The Positivist or quantitative route is based in gathering and interpreting data in

terms of figures (Saunders et al; 2016). On the other hand Interpretivism or qualitative researcher is based in interpreting people's feelings, characteristics, attitudes, experiences, beliefs and other issues the researcher may want to capture (Leedy and Ormrod; 2014). The researcher then gives meaning to the data through these interpretations. During this study the researcher adopted the quantitative approach and borrowed a few concepts from the qualitative approach in order to amplify data that could not be aptly captured by the quantitative part. Basing on these suggestions the researcher carried out a descripto-explanatory survey during the study. Consequently, the researcher recorded the responses from respondents in respect of their behaviour, characteristics, attitudes, experiences and opinions in relation to sustainable strategies to harness rates from vendors in Mutare City. This approach allowed the researcher to acquire data form willing respondents and analyse it through tabulation. The design assisted the researcher in eliminating bias in his findings, conclusions and recommendations. The study also focused on the Mutare City Officials who are responsible for the collection of rates from the vendors and senior management. The department that enforced rates collection in Mutare had a complement of 35 officials. The ZRP operations units that dealt with vendors had a human resource complement of 20 members. This brought the total of the target population to 405. A smaller representative sample was used for the study. For the purposes of this study, the researcher approached vendors who ply their trade in the Central Business District and Sakubva Musika. The researcher administered questionnaires to 35 the vendors who were at their work places and accepted to participate in the study. The researcher also identified the Council Officials as they carried out their duties in Mutare and interviewed 9 officials that were willing to take part in the study. The researcher visited Mutare Central and Sakubva Police stations during their parade times and interviewed police officers who are involved in operations to do with vendors. 4 Police Officers from Mutare Central Police Station and 2 Police Officers from Sakubva Police Station were interviewed.

The convenience sampling technique was adopted due to budget and time constraints. This sampling technique was also preferred because it offered the researcher the opportunity to select respondents who were easily accessible and whom he believed would assist in the study. Furthermore, there was no formal register for the vendors and some of them are nomadic, consequently the researcher saw it prudent to use the convenience method of sampling. This

approach was also reinforced by the fact that not all Police Officers who go on operations to do with vendors are always rotated and as such some who participated in the operations had been deployed elsewhere where it was costly for the researcher to access them. The researcher employed the interviewer-completed questionnaire approach since it allowed the researcher to increase the response rate. The researcher used this approach since some of the intended respondents are nomadic and may not return the questionnaires. It also enabled the researcher to gather data from illiterate respondents and enhance accuracy. In a bid to improve the reliability of data captured using questionnaires the researcher triangulated this with interviews of selected respondents.

The questionnaires were designed into 3 sections, the first part introduced the researcher, the purpose of the study, instructions and confidentiality issues such that the respondents would have informed consent to partake the research. The second part was designed to capture the demographics of the respondents while the last part captured the data that related to the objectives of the study. Saunders et al (2016) suggest that, pilot testing is a process of testing whether a research instrument such as a questionnaire can accurately capture the expected data. It is also gives the researcher an opportunity to clear ambiguities that may arise in the questions as respondents answer them. In line with this, the researcher carried out a pilot test for the questionnaire that was used in Rusape Town in order to test its ability to accurately capture the data required such that ambiguities that arose were cleared prior to the actual study. The researcher used 10 questionnaires for the pilot study. Rusape Town was chosen due to its proximity to Mutare and the general similarity of populations in both towns. The researcher incorporated purposeful interviews with selected respondents in order to get an additional insight into the study. The interviews assisted in clarifying issues in regard to policy and conflicting information that arose in relation to observations that were made during the study. The researcher interviewed 9 council officials and 6 ZRP members.

3.0 Results and Discussion

The researcher gathered data for the study through administering questionnaires as well as carrying out interviews. 35 vendors were enumerated while 15 respondents from the Mutare City Council and the Zimbabwe Republic Police were interviewed during the study. The researcher endeavoured to get views from across the gender divide. The respondents fell in different age groups and had different academic qualifications. It also has to be noted that the respondents have stayed in their diverse businesses for different periods of time. This ensured that the researcher made effort to capture views, facts and opinions from the respondents who were as nearly representative as possible to the population. This was pursuant to the suggestions by Leedy and Omrod (2014) who argue that a sample should replicate the full characteristics of the population.

The distribution was 60% females and this indicates that more females are vendors. It seems this is influenced by males who prefer to engage in self-employment in small enterprises and some who are formally employed. Since Zimbabwe is a patriarchal society women are relegated to do menial informal jobs to fend for families whilst their male counterparts are engaged elsewhere and exposes women to exploitation in different forms. It is also an indicator that women contribute to the economy in a large way. The researcher believes that males are shy to engage in vending in comparison to females. It is clear that women anchor the council revenue base in the vending business. It also exposes them to a variety of discriminatory tendencies by enforcers.

The majority of the council officials and ZRP members who are deployed to deal with the vendors are males. This was clarified by those who were interviewed. It is apparent that, the females are open to abuse by the male gatekeepers. This resonates with Gitlin (2015) and SEWA (2013) who observe that females in patriarchal societies and disadvantaged positions are at the mercy of males in authority and are exposed to as sexual harassment.

Most of the respondents (74%) are aged between 19 and 40 age group which has 34%. It was discovered that those below 18 and those above 50 are a minority 14%. This data illustrates that the majority of the vendors are middle aged and able bodied persons. This indicates that the 19 to 40 years age group is the main source of revenue from vendors within Mutare City. These are the people who should otherwise be employed in the formal sector. The same age group is

also in the child bearing age. Consequently, they have high responsibilities in caring for their own children and their elderly parents. Owing to this, it goes without saying that they are persuaded to save every cent they earn in order to meet their daily survival requirements. In the African culture they are also expected to care for the extended families. This is likely to motivate them to pay bribes to council officials rather than paying the regular rates which erodes their own potential incomes. Furthermore, since they are generally people of the same age group they can easily influence each other not to pay rates owing to the group think mentality. Ironically, the majority of officials who were interviewed also fall in the same age group. Owing to their failure to access wages and salaries in time set against the financial burden that befall them they become frustrated with their work environment.

This confirms the influence of groups among group members as outlined by Spire and Choplin (2018) who argue that, people who share the same characteristics are likely to influence each other to behave in a certain way. It further supports, Alder's (1969) theory of frustration regression phase as espoused by Pages (2015).

The majority of the respondents (84%) have been in It is apparent that most of the respondents have between 2 to 10 years experience in business. A minority, about 11%, have less than two years experience.

The researcher is persuaded to conclude that the time experience of the vendors equips them with knowledge on evading rates. This also coupled with over familiarisation with the council authorities, such that they can pay them token to avoid payment of rates. Those who have experience are most likely socialising new entrants on skills to evade rates. This supports the views of Watson (1913) in Cherry (2019) who argue that the behaviour of humans is shaped to bring out desired and common outcome during interactions overtime.

Out of the **35** respondents who indicated their level of education the majority 57% reached secondary level. A minority (about 9%) had primary education, 14% had no formal education and 20% had tertiary education. Owing to this, it is concluded that the majority of the respondents have formal education and as such appreciate sustainable alternatives that can be employed to harness revenue for the local authorities from vendors. It can also be construed that they comprehended the questions on the questionnaires and research interviews such that

they answered the questions from an informed position. The researcher further observed that the majority of respondents appreciate the laws that govern their business due to their literacy. They also appreciate technology and are able to use ERC systems in paying revenue. This confirms the views of Quibira (2008) who concludes that, literate people are quick to embrace new technologies that do not cost them time.

MEANS AND WAYS FOR MAXIMISING REVEVUE COLLECTION IN MUTARE CITY

The research was undertaken to explore means and ways that can be employed by Mutare City Council to harness revenue from vendors within the city among other objectives.

The majority (about 65%) of the respondents were amenable to the notion that the Mutare City by-laws are outdated, 26% were of the view that the by-laws are not outdated, 3% of the respondents strongly agreed that the by-laws are out of sync with current trends and 6% were not sure of the status of the legislation being used by the Mutare City Council. These views indicate that people are aware of government efforts to liberalise and grow the economy through the support of informal businesses. It can also be concluded that the majority of people feel that the laws are suppressing their efforts in earning a living in a generally subdued economy. It calls for policy shifts to capture the dynamism of the economy at the same time harnessing revenue for local authorities. The Council officials interviewed were of the view that the council by-laws are biased towards collecting revenue only from vendors operating in properly designated areas. The city council officials further indicated that the by-laws were inherited as they are and were not amended since 1997.

It would appear that, the laws are not being amended because city fathers pre-occupy themselves in driving party manifestos while preparing for next elections at the expense of improving service delivery. This could be attributable to the city fathers failing to amend the by-laws in keeping with current trends in order to appease and benefit from the market stall vendors who rely on them for market stalls and as such vote them into office. Consequently, only vendors trading in designated market places are religiously contributing the council purse and those on the street do not pay.

This gives credence to the findings in Mitullah (ibid) who concluded that, local authorities were enforcing by-laws inherited from the colonial period which are no longer relevant to contemporary trends and that local authorities view vendors as a nuisance that must be driven out of towns. Additionally, it also confirms Chan (2004) who suggested that that sometimes policy makers fail to make sensible and beneficial public policies due their preoccupation with seeking re-election.

80% of the respondents view the legislation that is enforced by the City Council in collecting revenue from vendors as repressive. On the other hand 20% feel that the legislation is not repressive. Council officials interviewed outlined that they are mandated to chase away vendors from town and the wares of all those that happen to be arrested are confiscated and destroyed. The same sentiments were shared by members of the ZRP who indicated that, whenever they are invited by the council officials for vendor related operations they jointly use force to flash out the vendors from town. The ZRP members further outlined that, at times officials from the town council go into judicious overdrive in the execution of duty. They reported that in some cases these operations have resulted in injuries to both officials and vendors. Council officials also confirmed that sometimes injuries do occur during operations. Moreover, the officials indicated that reports of skirmishes between vendors and council officials are reported to them even when they have no deployments.

The contributions by the interviewees clearly indicate that the council does not have proper control systems to account for officers who go for duty. It is the researcher's observation that the Council lacks control of its officers thereby giving room for rogue and bogus elements to fleece vendors of their cash. In the end it exacerbates the tension that already exists between the council and the vendors hence jeopardising revenue in-flows. Since the vendors feel exploited by the repressive legislation they end up not paying their dues to Council as a way of retaliation against the exploitive legislation.

The observation supports the views by Mitullah (2013) that local authorities are enforcing draconian by-laws enacted during the colonial period and restrict vending instead of promoting it as a source of revenue. Moreover, the views by the majority of the vendors amplify the Marxist perspective of exploitation as put forth by Cox (2018) who argues that, those in authority persecute those under them in order to preserve the status quo.

80% vendors sometimes default on paying rates to council and of these **20** are females and they constitute about 57% of the vendors. Furthermore, out of these 20 females, about 40% of the entire sample is within the 18 to 40 year age group. The data also indicate that none of the females are consistent in remitting payments to the council. On the other hand about 23% of the sample who are males sometimes default in paying rates. Similarly, all of them are in the 19-40 year age range.

On aggregate this illustrate that 64% of the sample who are in the 18-40 year age group sometimes avoid rate payments. A paltry 9% of the respondents are consistent in paying rates to the local authority. An equal 9%, predominantly males never pay rates to Council. It is the researcher's view that the vendors in the 18-40 year age group are still physically fit and able to evade council authorities whenever they approach them to collect revenue and this has resulted in the cat and mouse chases between the vendors and authorities.

Moreover, council officials interviewed confirmed that a number of vendors do not pay their rates consistently. They also indicated that sometimes they use their own discretion to pardon vendors depending on circumstances. ZRP officers buttressed that council officials use their discretion whether to cause vendors to pay or accept their excuses for not paying. The researcher is of the view that the element of using personal discretion to pardon vendors itself could be contributing to the leakages of council potential revenue.

As observed earlier that, 40% percent of the respondents who sometimes default in paying rates are women in the sexually active age group of between 18-40 years. Therefore, it can be construed that these women are not contributing to the council purse owing to sexual exploitation by authorities. This supports the view by Gitlin (2015) that some public officials are practising sextortion against disadvantaged women. The study did not go further to investigate the proliferation of this phenomenon. Therefore, there is need to study the impact of sexual harassment and exploitation on vendors by authorities.

Huisamann (2018) contends that, legal mechanisms enforcement strategy ensure compliance with laws and regulations with deviations being dealt with. Table 4.5 indicate that 11% respondents never abide by the Council by-laws, 74% sometimes comply and 9% adhere to these by-laws. Women within the 18-40 years age group which make up about 42% of the

respondents sometimes comply with the council by-laws. The researcher is persuaded to believe that this could be an indicator of preferential treatment by enforcers through use of discretion or exploitation as argued earlier.

Revenue can be diverted from the Council coffers through corruption and acceptances of tokens and other considerations by council officials. Out of all the respondents 11% respondents indicated that they never aid tokens to council officials, 74% of the respondents sometimes offer tokens to the authorities in order to evade payment of rates. Of the 26 who sometimes pay tokens to Council officials, 49% are women. This was also buttressed through interviews were the majority of ZRP officers indicated that they are aware of reports that council officials are offered and accept 'tokens of appreciation' in cash or kind from the vendors during their duties. However there was no official record about this aspect.

However, council officials interviewed denied any knowledge of such occurrence. 34% of the respondents indicated that they never pay Space Barons, 51% sometimes make payments to the space barons and 11% always pay the space barons instead of directing the funds to Council. Council and ZRP officials confirmed that, there are rampant reports of Space Barons who are allocating and sub-leasing council space to vendors for personal gain at the expense of council. This indicates that, the council is losing a lot of revenue which is being intercepted by Space Barons who claim to have control over part of Council space in the City of Mutare. However, the study could not establish the extent of the activities of the Space Barons in prejudicing council of revenue from the vendors.

This tends to confirm the assertions by Maligwa (2019) that 90% of the council officials are corrupt and that it has become an inherent organisational culture. The study did not pursue the level and impact of corruption on council revenue collection.

The majority of respondents, 77% were of the view that Council engages them intermittently, 14% felt that the council always engage while 9% believed that the council never engaged them at all. Officials from the Council's Community Services department who were interviewed indicated that they hardly engaged vendors. They indicated that, the council management feels that engaging street vendors was tantamount to legalising their activities. As such they only engaged those occupying market stalls through their representatives once in a while.

It can be deduced that, the Mutare Council is failing to harness revenue from the vendors as a result of its failure to engage them. This observation gives weight to the 'us versus them' mentality between the vendors and council as espoused by Spire and Choplin (2018). The failure by Council to fully engage vendors is contrary to the suggestions by Pearce and Croen's Coordinated Management of Meaning theory which suggests the need for manage meaning so that it is performative and action centred rather than mere talk (Boucher; 2014). It is evident that, the Council is failing to utilise the community engagement framework as a continuum to consult, cooperate and collaborate with the vendors as suggested by Russell et al (2008) and SEWA (2013).

57% of the respondents were of the view that Council does not engage them regularly whenever they decide on rates. 40 % are of the opinion that, Council never consult them, while 3% believe that councils is always in constant communication with them. Officials who were interviewed suggested that, sometimes it is difficult to engage the vendors owing to their sporadic nature of doing business and their fear of arrests. They also indicated that sometimes it is difficult to consult the vendors as they are not bothered with meetings. It was further revealed that sometimes these meetings degenerate into political platforms hence making it difficult to engage constructively. Therefore it can be deducted that, sustainable revenue harnessing can be achieved through engagement, consultation and inclusivity between the Local Authority and the vendors.

Basing on the data trends above, it can be concluded that the Mutare City Council is losing out on revenue due its failure to engage and include vendors when they come up with decisions on rates. It also has to be realised that since its decisions affect the vendors there is need to engage them and this is contrary to the suggestions by Russel et al (2008) who postulate that, involvement amongst stakeholders improves inclusivity in decision making and institutional accountability to stakeholders. It can be concluded that, the relationship between council and the vendors negates the suggestion by the Agency for Toxic Substances and Disease Registry (2015) who advocate respect for the strengths of either party in a community engagement programme.

The majority of respondents 77% of which 46% are all females are of the view that the differences between the vendors and council are perpetuated by harassment followed by 34% females who believe that this is as a result of corruption. These views are shared by males of which 31% of the respondents believe that it is harassment and 17% attribute the differences to corruption. A combined 14% believe that the differences are propelled by political differences. Almost all officials interviewed confirmed that one time or the other they use force on the vendors during operations to force them out of the undesignated areas where they ply their trade. This was also confirmed by members of the ZRP who said that when they go for operations against vendors they are briefed by their superiors to ensure that the vendors are driven off the streets. This gives rise to the conclusion that, Council is failing to harness revenue from vendors owing to harassment and corruption by Council Officials. It can also be construed that the Council officials charged with the duty to collect revenue harass vendors in a bid to induce payment of bribes. Ultimately, this further contributes to clashes between Council and vendors during their day to day interactions owing to diverse interests during their contact.

This resonates well with Kodamatsu (2019), who observes that, in gate-keeping theory some people engage in an overdrive role of preventing the occurrence of certain activities as they enforce laws to the extent that they may even turn rogue. Kodamatsu *ibid* further argues that, some employees go rogue in the judicious execution of their duties. The majority of officials who were interviewed declined ever receiving tokens from the vendors. All the same, members of the ZRP confirmed that they hear reports of council officials soliciting for and receiving bribes from the vendors. However there were no officially recorded figures to buttress this. However, since only 4% think that the differences are caused by political differences it tends to negate the suggestions by Nyamwanza and Mandizadza (2014) that there is rampant political polarisation in vendor communities in urban areas.

Council officials from the community services department indicated that they had received such complaints during public meetings but no one was willing to make official complaints. This further buttresses Maligwa (2019), who asserts that, the majority of the Council officials are corrupt. It seems the vendors are not willing to make official complaints for fear of victimisation. This is further attributable to lack of an official whistle blower reporting platform

at the council as provided by Section 259 and 260 of the Public Entities and Corporate Governance Act Chapter 10:31 (GoZ; 2018).

The Intergrated Results Based Management Concept to Plug Revenue Losses

The majority of the interview respondents indicated that Council lacks resources to implement projects such as revenue collection. They complained that they are made to walk long distances in the Mutare City as they collect revenue from the vendors. A minority indicated that the Council was doing its level best to provide them with resources to use during the execution of their duties. A majority of the respondents also indicated that revenue earned from vendors does not form part of the Council budget as it is regarded as petty cash to be spent on refreshments for senior officials and councillors during their meetings. They indicated that the Council was risking their lives by providing them with a battered pick-up truck that exposes them to weather conditions. This demonstrated that resources are the missing link in the IRBM concept.

It confirms suggestions by Kamara (2013) who argue that resources, strategy, people and work processes are the managerial instruments that are meant to improve performance. This also buttresses the views by Madhikeni (2012) who argues that the applicability, benefits and challenges of IRMB in the Zimbabwean Public Sector are shrouded in controversy. It further endorses Eme et al (2015) who is of the view that some authorities do not exercise transparency and accountability in respect of the revenue collection processes.

MOTIVATING THE HUMAN RESOURCE

As argued above it can be observed that the Council employees are dissatisfied by their working environment due to lack of resources. During the interviews the majority of the respondents indicated that they were failing to get their salaries in time despite the fact that yesteryear arrears had been cleared. Some of the employees felt that the City management were introducing drastic changes that were negatively impacting on their work. They cited the increase in manhours worked.

This resonates with Herzberg (1968) motivation theory of motivation as cited by Aydin (2012) in where he argues that the work place can be the source of dissatisfiers that negatively impact on deliverance on the part of employees. It also confirms that human resources driven to perform by economic incentives as outlined by Aydin *ibid*.

The data presented here shows that, 89% of respondents judge the conduct of the enforcement officials as unprofessional while 11% believe that the officials exhibit professionalism in the discharge of their duties.

The data shows that, the council employees are not professional in the discharge of their duties. ZRP members indicated that the council officials are heavy handed in the discharge of their duties. The ZRP members further said that council officials always confiscate vendors' goods and share them amongst themselves sometimes even before they surrender them to the council offices. They reported that, the Council officials feel that it is their entitlement to share the confiscated wares. However council officials declined this.

The researcher is persuaded to conclude that the council officials were covering up for the mal-performance of themselves and their colleagues. This can probably be attributed to council's failure to remunerate their employees timeously. Basing on the above scenario, it can be argued that Council employees are failing to fully perform due to lack of motivation and as such execute their duties in an unprofessional manner. This gives weight to the Aydin (2012) who observes that salary is hygiene factor and has a positive relationship with work. The data further confirms the theory of motivation by economic incentives also outlined by Aydin *ibid*.

MEASURES THAT CAN BE ADOPTED TO SECURE REVENUE IN MUTARE CITY COUNCIL

The above data reflect that the majority of the respondents, that is 80%, 89% and 71% agree that ERC is effective, convenient and at the same time help in plugging revenue leakages. However, 43% are of the opinion that ERC is difficult to implement while 60% view it as costly to clients. 46% believe that ERC is not difficult to implement and 11% have a strong belief that it is difficult to implement. Those who think that it is difficult to implement shared the same view with Council officials who were interviewed and believed that it is difficult to

implement. Some of them complained over the cumbersome task of inviting their superiors to clear any errors that may occur during the execution of duty. Others complained that if the project is implemented it may end rendering them jobless as vendors will be able to pay funds direct to Council.

The majority showed lack of knowledge of the ERC and are also of the belief that it is difficult for them to use the electronic gadgets. Some indicated that according to their knowledge the electronic gadgets pose the problem in the form of network failures and power problems as they may fail to charge batteries for the gadgets. Over and above this, the researcher is of the view that those who feel that ERC is costly to clients are basing their arguments on the 2% tax levied by the government on all electronic money transactions. Moreover, those who feel that the electronic gadgets will cause their dismissal or transfers may end up sabotaging the programme. It can further be hypothesised that the council officials will sabotage the initiative as it will plug corrupt tendencies. The study could not establish the impact of this tax on electronic money transfers for quasi-government entities. There is also need to research on the effect of the 2% tax on revenue collection by local authorities.

These views are in line with Penduka (2015) whose study on ERC in Harare revealed that some of the electronic devices have poor power retention and are not always online. These observations confirm, Giddens' Structuration Theory as cited by Desanctis and Poole (1994) who propose that, the theory provides a platform for employees to use ICTs through social interactions rather than rely on expert training.

91% of the respondents are agreeable that the KYC assists in accounting for vendors who ply their trade in Mutare City. In the same vein 86% believe that the concept weeds out space barons who are prejudicing the local authority of revenue, while 80% are of the view that this concept improves service delivery. However, 63% are sceptical about the concept as they believe that officials will abuse information given in confidence. The majority in the 63% are women. None of the respondents had a different view in respect of the KYC accounting for vendors who do business in Mutare City. Of interest is that 17% did not believe that information gained in confidence by officials would be abused. At the same time there is need for council officials to maintain confidentiality and professionalism. This is will go a long way in winning the hearts and minds of who are sceptical about the KYK concept.

Officials interviewed suggested the concept would assist in accounting for vendors, weeding out space barons and improve service delivery. All the same, some especially the females suggested that their male counterparts may be tempted to abuse the details of female vendors in order to solicit for sexual favours. It can be concluded that if this concept is properly adopted without ill intentions it is bound to improve revenue inflows through deterring corruption and protect the vendors from rogue elements.

This is in sync with the views of www.barclays.in which emphasis deterrence of corruption and client protection. It further confirms Smith (1776) in Teece (2016) who propose that an organisation that understands its clients is in a better position to deliver services. It further augments Boucher (2014) who suggests that, there is need for symbiotic action oriented constructive engagement and consultation between a service organisation and its clients.

It is reflected that 46% of the respondents are of the view that market stalls greatly assist the Council in harnessing revenue in a sustainable way. 37 % felt market stalls have little assistance while the remaining 14% expressed that the concept does not assist council in revenue collection.

Most of the officials who were interviewed indicated that market stalls are of great assistance if the concept is well maintained. They indicated that vendors preferred to occupy streets because they can easily evade payment of revenue as they are not accounted for. They also indicated that people from different places and some of which are “temporal” just get in the streets and sell the wares they have at particular times and go away. The majority of such part time vendors were reported to be farmers who no longer now cut out the middle man vendor and sell direct to consumers. They outlined that this had prompted some vendors to leave market stalls and also occupy the streets in order to counter the new breed of famer vendors.

Therefore, this confirms the findings of a study by Guerrero (2001) as cited by Linares (2017) which was done in Lima and urban Peru which concluded that when vendors use market stalls there is increased revenue and economic growth for the concerned cities.

The majority of the respondents 77% felt that the market stalls concept is a convenient system. Out of those who regard market stalls as convenient, 54% are women and 23% are men. On the

other hand a combined 23% were of the view that the market stall concept is in convenient. More men, about 17% feel that market stalls are inconvenient for them. This seems to be driven by their stamina to withstand long hours of standing and walking around in the streets. The majority of women regard Market stalls as convenient and this may be attributable to their lack of stamina such that they prefer comfortable places where they conduct their businesses. This way they do not have to strenuously jostle for customers.

This shows that on average, the market stalls are convenient to the vendors and this can motivate them to pay revenue to the Council if they are housed in market stalls. Owing to this, one can conclude that the vendors are willing to be housed and carry out their trade in designated market stalls.

Officials who were interviewed indicated that it was easier for them to interact with vendors housed in market stalls than those that ply their trade in the streets. They observed that if vendors are in market stalls, they are properly organised and can police themselves. This makes it easier to harness revenue from them as revenue will be paid in respect of the space occupied. They also felt that it was easier to account for vendors as they will be properly registered and the KYC can be implemented with relative ease. This supports SEWA (2013) and Linares (2017) who argue that, Market Stalls result in increased revenue.

Almost all respondents 94% regard all vending as controlled by Council. All the same 6% of respondents consider that the vending sites are controlled by space barons. Officials interviewed indicated that, all the vending space was controlled by Council in principle but in some instances there were space barons who were charging vendors occupancy of space. This highlights that Council is losing potential revenue through Space Barons who charge vendors for use of space in the City. However, the study could not establish the extent of this phenomena and its magnitude in prejudicing council of revenue from vendors. There is need to carry out a study on the effects of space barons on harnessing revenue by the Local Authority.

Since the majority of the vendors are women, this resonates well with SEWA (2013) who argue that, if self-employed women are allocated their own official space they produce more are pay for licence fees, rentals and rates.

4.0 Conclusions

From the onset it was found that the majority of respondents were of the view that, the council is unprofessional and use heavy-handed approaches when dealing with vendors. Simultaneously, it was also observed that the Local Authority is using repressive and outdated laws that it inherited from the colonial era. Furthermore it was found that the council has alienated itself from the vendor community owing to failure to engage them in the fixing and collection of rates as well as treating them as a menace that should be removed from the town rather than a source of revenue. The ZRP also assists the council in driving out the vendors thus also creating a rift between the police and the vendors. This resulted in vendors failing to pay the rates as stipulated. The study also established that Council officials engage in various corrupt tendencies and use of discretion thus prejudicing council of potential revenue.

The council employees are not adequately motivated both in economic terms and the work environment to professionally discharge their duties and this has militated against revenue collection efforts by the local authority. Additionally the council is failing to utilise electronic means to secure collected revenue owing to a variety of issues resultantly contributing to revenue leakages. Notwithstanding, the usefulness of the Know Your Customer Concept and the Market Stall System the Mutare City Council is also failing to harness these as sustainable strategies to ensure revenue collection within its jurisdiction. This approach is giving leeway to space barons to prejudice the council of large volumes of revenue that was supposed to be harvested from vendors.

5.0 Recommendations

- The Town Clerk engage the city fathers and ensure that the by-laws are amended and updated to keep with contemporary trends.
- The Mutare City Chief Security officer carry out professional and customer relations training for Council officers who collect revenue to improve their professional standards.
- The Town Clerk to engage Senior ZRP officers who brief members going on joint patrols with council members to ensure that they instruct all officers (both from Council

and ZRP) exercise restraint, professionalism and customer care when dealing with vendors during the execution of their duties.

- The Town Clerk ensure that council employees are incentivised for them to perform of their duties.
- The Community Services Officer and the City Public Relations Officer engage the vendors and sensitise them on council expectations in a win-win approach to encourage dialogue and trust among the partners to enhance revenue in-flow.
- The Town Clerk put in place a whistle-blower facility to enable the expeditious handling of reports of corruption and sexual harassment on female vendors by officials. Concurrently, engaging the ZRP to make awareness campaigns to the vendors so that any corrupt cases by council officials and other members of the security services that assist council are brought to the attention of the command and be dealt with.
- The council management embrace the electronic revenue collection methods and capacitate their human capital on the proper use of such equipment. This should be coupled by acquiring the equipment from reputable vendors who are able to deliver after sales service and support.

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Makamache Wiklef (Dr): He holds a DBA in Business Administration, Master of Arts in Professional Development and Training, Master of Science in Development Studies, Bachelor of Technology (Honours) in Business Management and Entrepreneurship, Bachelor of Arts (Honours) in Accounting and Finance, Postgraduate Diploma in Applied Taxation, Executive Diploma in Business Leadership, Diploma in Police Studies and a Diploma in Accounting. He is Officer Commanding Police Manicaland Province. A Fellow of, and a Chartered Manager with the Chartered Institute of Management (Canada) and a member to several Professional Bodies. He can be contacted through E-mail wiklefmak@yahoo.com or phone +263 712 324 603/ +263 772 497 522

Chikwature Whatmore (Dr): He holds a PhD in Educational Management, Master of Education in Educational Management, Bachelor of Arts in English and Communication Studies, Diploma in Secondary Education, and has started on his second PhD in Psychology. He is research methods and statistics senior lecturer and Human Development, senior lecturer at Mutare Polytechnic. He is also a lecturer in Masters of Educational Leadership and Management Programmes in these subjects: Research Methods and Statistics, Leadership, and Policy studies and Educational Administration.

He can be contacted by E-mail whatmorec@gmail.com or phone +263 772 699 382