AN ASSESSMENT OF THE EFFECTIVENESS OF REVENUE MANAGEMENT PRACTICES ON PERFORMANCE OF LOCAL AUTHORITIES. CASE OF MUNICIPALITY OF MARONDERA

BY
VIMBAYI J. CHIKEYA
R134164V

A DISSERTATION SUBMITTED TO THE FACULTY OF COMMERCE IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF THE BSc HONOURS DEGREE IN ACCOUNTING

GWERU, ZIMBABWE
JUNE 2017

SUPERVISOR: MR MAZHINDU
APPROVAL FORM

The undersigned certify that they have supervised the student Registration number R134164V’s dissertation entitled *An assessment of the effectiveness of revenue management practices on performance of Local Authorities. Case of Municipality of Marondera* submitted in partial fulfilment of the requirements of the Bachelor of Commerce Accounting Honours Degree at the Midlands State University.

……………………………………………
……………………………………………

SUPERVISOR DATE

……………………………………………
……………………………………………

CHAIRPERSON DATE

……………………………………………
……………………………………………

EXTERNAL EXAMINER DATE
RELEASE FORM

NAME OF STUDENT: VIMBAYI J. CHIKEYA

DISsertation Title: An assessment of the effectiveness of revenue management practices on performance of Local Authorities. Case of Municipality of Marondera.

Degree Title: Bachelor of Commerce Accounting Honours Degree

Year This Degree Was Granted: 2017

Permission is hereby granted to the Midlands State University Library to produce single copies of this dissertation and to lend or sell such copies for private, scholarly or scientific research purpose only. The author does not reserve other publication rights and the dissertation nor may extensive extracts from it be printed or otherwise reproduced without the author’s written permission.

Signed

Permanent Address: 4 Kudzanayi Street
Rujeko Township
Marondera

Date: May 2017
DEDICATION

I dedicate this research project to my family and friends. Thank you for your unwavering support.
ACKNOWLEDGEMENT

I would like to thank the Almighty God for his faithfulness for all the four years. I express my sincere gratitude to my supervisor Mr. K. Mazhindu for his continued support, encouragement, tolerance, patience and assistance on the writing of the project. I’m indebted to all my lecturers in the Accounting Department for the knowledge they imparted in me over the period.

I am grateful for the support I had from my family and friends. I would like to thank my friends Sandra, Rutendo, Cathrine, Christina, Nomsa, Munyaradzi, Renious and Silvan for their encouragement and support. I am greatly grateful for Mr and Mrs Masiiwa and Higher life Foundation for their support, inspirations and encouragements.

I would also like to thank Municipality of Marondera staff for allowing me to carry out this research and their contributions towards this research.
ABSTRACT

The main aim of this research was to assess the effectiveness of revenue management practices on performance of Local Authorities. The research looked at several revenue management practices exercised in Local Authorities but focusing on Municipality of Marondera. The statement of the problem highlighted that increases in adverse revenue variance are impacting negatively on the Council’s performance. The Council increased tariffs, replaced dark and faulty meters, increased the space for flea markets, expanded its on-going projects but still it continued to incur adverse variances. This has caused challenges in delivering services to the public and prompted the researcher to undertake this research. Literature review covered revenue management practices, how they are implemented, implementation controls, personnel attributes required, challenges being faced and the best practice in revenue management. The descriptive research survey was used and data was gathered, presented, analysed and interpreted. The findings showed that the Council does not practice indigent management, the practices are not communicated to employees, most of the Council’s controls are weak, there are no budgetary controls, personnel lacks the knowledge of information technology and industrial analysis skills and problems such as inadequate finance, lack of skills and capacity are affecting the Council’s revenue management. Recommendations were made that the Council should practice indigent management, engage into public private partnerships, formulate budgetary controls, monitor and modify internal controls, practice automated revenue collection and use value for money system in assessing the best way of delivering a service.
TABLE OF CONTENTS

APPROVAL FORM ............................................................................................................... i
RELEASE FORM............................................................................................................... ii
DEDICATION...................................................................................................................... iii
ACKNOWLEDGEMENT..................................................................................................... iv
ABSTRACT........................................................................................................................ v
TABLE OF CONTENTS ................................................................................................... vi
LIST OF TABLES ............................................................................................................... xi
LIST OF FIGURES ........................................................................................................... xi
ACRONYMS ..................................................................................................................... xii
LIST OF APPENDICES ................................................................................................... xiii
CHAPTER 1 ..................................................................................................................... 1

INTRODUCTION ............................................................................................................. 1

1.0 Introduction .............................................................................................................. 1
1.1 Background of the study ......................................................................................... 1
1.2 Statement of the Problem ....................................................................................... 3
1.3 Main Research Topic ............................................................................................ 3
1.4 Sub Research Questions ........................................................................................ 3
1.5 Research Objectives ............................................................................................... 4
1.6 Significance of the study ....................................................................................... 4
1.7 Limitations of the study ......................................................................................... 4
1.8 Delimitations of the study ...................................................................................... 5
1.9 Assumptions ............................................................................................................ 5
1.10 Abbreviations ....................................................................................................... 5
1.11 Chapter Summary .................................................................................................. 5

CHAPTER 2 .................................................................................................................... 5

LITERATURE REVIEW .................................................................................................. 6

2.0 Introduction .............................................................................................................. 6
2.1 Revenue .................................................................................................................. 6

2.1.1 Framework for Revenue Management ................................................................. 6
2.1.2 Revenue Budgeting ............................................................................................. 7
3.7.1 Open ended questions ........................................................................................................ 40
3.7.2 Closed ended questions .................................................................................................. 40
3.7.3 Likert scale ..................................................................................................................... 41
3.8 Data Validation .................................................................................................................. 42
3.9 Ethical Consideration ......................................................................................................... 42
3.10 Data Presentation .............................................................................................................. 42
3.11 Data Analysis .................................................................................................................... 43
3.12 Chapter Summary ............................................................................................................. 43

CHAPTER FOUR ................................................................. 44
DATA PRESENTATION AND ANALYSIS ......................................................... 44
4.0 Introduction ....................................................................................................................... 44
4.1 Analysis of Response Rate .............................................................................................. 44
    4.1.1 Questionnaires Response Rate ................................................................................ 44
    4.2.2 Interview Response rate .......................................................................................... 45
4.2 Questionnaires ................................................................................................................ 45
    4.2.1 Respondents Gender .................................................................................................. 45
    4.2.2 Section of Operation ................................................................................................ 46
    4.2.3 Work Experience ...................................................................................................... 47
    4.2.4 Educational Qualifications ....................................................................................... 48
    4.2.5 Personnel responsible for formulating revenue management practices .................. 48
    4.2.6 Municipality of Marondera revenue management practices ...................................... 51
    4.2.7 Revenue management practices in place at Municipality of Marondera ...................... 55
    4.2.8 Revenue management practices implementation guidelines .................................. 60
    4.2.9 Controls of the revenue management practices implementation .............................. 66
        4.2.10 Personnel factors that govern the success of the revenue management implementation process ................................................................. 69
    4.2.11 Problems faced by the Council in implementing revenue management practices .......... 73
    4.2.12 Internal and External Auditing ................................................................................. 76
    4.2.13 Practices that can enhance revenue generation of Municipality of Marondera ............ 77
4.3 Chapter Summary ............................................................................................................. 80

CHAPTER FIVE ................................................................. 81
FINDINGS, CONCLUSION AND RECOMMENDATIONS ........................................ 81
5.0 Introduction ....................................................................................................................... 81
<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Revenue Analysis 2014-2016</td>
<td>1</td>
</tr>
<tr>
<td>1.2</td>
<td>Financial Performances 2014-2016</td>
<td>2</td>
</tr>
<tr>
<td>3.1</td>
<td>Sample size</td>
<td>34</td>
</tr>
<tr>
<td>3.2</td>
<td>Likert Scale</td>
<td>41</td>
</tr>
<tr>
<td>4.1</td>
<td>Questionnaire Response Rate</td>
<td>44</td>
</tr>
<tr>
<td>4.2</td>
<td>Interview Response Rate</td>
<td>45</td>
</tr>
<tr>
<td>4.3</td>
<td>Respondents Gender</td>
<td>46</td>
</tr>
<tr>
<td>4.4</td>
<td>Respondents section of operation</td>
<td>46</td>
</tr>
<tr>
<td>4.5</td>
<td>Respondents years of experience</td>
<td>47</td>
</tr>
<tr>
<td>4.6</td>
<td>Respondents educational Qualifications</td>
<td>48</td>
</tr>
<tr>
<td>4.7</td>
<td>Responses on the duty of directors in formulating revenue management practices</td>
<td>48</td>
</tr>
<tr>
<td>4.8</td>
<td>Responses on the duty of finance department in formulating revenue management practices</td>
<td>49</td>
</tr>
<tr>
<td>4.9</td>
<td>Responses on the duty of human resource management in formulating revenue management practices</td>
<td>50</td>
</tr>
<tr>
<td>4.10</td>
<td>Responses on the duty of managers in formulating revenue management practices</td>
<td>51</td>
</tr>
<tr>
<td>4.11</td>
<td>Responses relating to the Council’s revenue management practices</td>
<td>52</td>
</tr>
<tr>
<td>4.12</td>
<td>Responses on revenue management practices of Municipality of Marondera</td>
<td>56</td>
</tr>
<tr>
<td>4.13</td>
<td>Responses on strategic decision making</td>
<td>60</td>
</tr>
<tr>
<td>4.14</td>
<td>Responses on personnel participation as an implementation guideline</td>
<td>61</td>
</tr>
<tr>
<td>4.15</td>
<td>Responses on personnel education and training as an implementation guideline</td>
<td>63</td>
</tr>
<tr>
<td>4.16</td>
<td>Responses on effective communication as an implementation guideline</td>
<td>64</td>
</tr>
<tr>
<td>4.17</td>
<td>Responses on performance feedback as an implementation guideline</td>
<td>65</td>
</tr>
<tr>
<td>4.18</td>
<td>Responses on controls that ensure the success of the implementation process</td>
<td>66</td>
</tr>
<tr>
<td>4.19</td>
<td>Responses on personnel factors that influence the implementation process</td>
<td>69</td>
</tr>
<tr>
<td>4.20</td>
<td>Responses on the problems faced by the council in the implementation of the revenue management practices</td>
<td>73</td>
</tr>
<tr>
<td>4.21</td>
<td>Responses on the internal and external auditing of the Finance department</td>
<td>76</td>
</tr>
<tr>
<td>4.22</td>
<td>Responses on various strategies that can enhance revenue generation of Municipality of Marondera</td>
<td>77</td>
</tr>
</tbody>
</table>
# LIST OF FIGURES

<table>
<thead>
<tr>
<th>Figure</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Revenue Budget Cycle</td>
<td>7</td>
</tr>
<tr>
<td>2.2</td>
<td>Conceptual Model</td>
<td>17</td>
</tr>
<tr>
<td>4.1</td>
<td>Responses on communication of the revenue management practices to employees</td>
<td>54</td>
</tr>
<tr>
<td>4.2</td>
<td>Responses on the revenue management practices employed by Municipality of Marondera</td>
<td>57</td>
</tr>
<tr>
<td>4.3</td>
<td>Responses on strategic decision making</td>
<td>60</td>
</tr>
<tr>
<td>4.4</td>
<td>Responses on personnel participation</td>
<td>62</td>
</tr>
<tr>
<td>4.5</td>
<td>Responses on personnel education and training</td>
<td>63</td>
</tr>
<tr>
<td>4.6</td>
<td>Responses on revenue management implementation controls</td>
<td>66</td>
</tr>
<tr>
<td>4.7</td>
<td>Responses on personnel attributes</td>
<td>70</td>
</tr>
<tr>
<td>4.8</td>
<td>Responses on revenue management strategies</td>
<td>78</td>
</tr>
</tbody>
</table>
### ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOM</td>
<td>Municipality of Marondera</td>
</tr>
<tr>
<td>PFMA</td>
<td>Public Finance Management Act</td>
</tr>
<tr>
<td>UCA</td>
<td>Urban Council’s Act</td>
</tr>
<tr>
<td>IPSAS</td>
<td>International Public Sector Accounting Standards</td>
</tr>
</tbody>
</table>

### LIST OF APPENDICES

The appendices for questionnaire and interview guide

<table>
<thead>
<tr>
<th>Appendix</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appendix I</td>
<td>Cover letter</td>
<td>90</td>
</tr>
<tr>
<td>Appendix II</td>
<td>Questionnaire</td>
<td>91</td>
</tr>
<tr>
<td>Appendix III</td>
<td>Interview guide</td>
<td>97</td>
</tr>
</tbody>
</table>
CHAPTER ONE
INTRODUCTION

1.0 Introduction
This study assessed the effectiveness of revenue management practices on performance of Local Authorities in Zimbabwe using Municipality of Marondera as a case study. This chapter outlines the background to the study, statement of the problem, the main topic, sub research questions, research objectives, significance of the study, the assumptions underlying the study, the limitations and delimitations and the summary to the chapter.

1.1 Background of the study
Municipality of Marondera is a Local Authority Board under the Ministry of Local Government. It is a non-profit making entity which basically focuses on the provision of water, sewerage disposal, fire, ambulance, road maintenance, water and sewerage connection, parks and gardens services to the Community as a whole at a fair charge. Marondera Municipality’s target market consists of residential and commercial customers.

Over the past three years, Municipality of Marondera has been experiencing challenges in funding its operations as illustrated in Table 1.1 and Table 1.2

Table 1.1 Revenue Analysis 2014-2016

<table>
<thead>
<tr>
<th>Year</th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted Revenue</td>
<td>$8 122 160</td>
<td>$7 678 150</td>
<td>$6 750 560</td>
</tr>
<tr>
<td>Actual Revenue</td>
<td>$4 365 508</td>
<td>$4 283 508</td>
<td>$4 149 650</td>
</tr>
<tr>
<td>Variance</td>
<td>( $3 756 652)</td>
<td>( $3 394 642)</td>
<td>( $2 600 910)</td>
</tr>
<tr>
<td>% Variance</td>
<td>(46.25%)</td>
<td>(44.21%)</td>
<td>(41.49%)</td>
</tr>
</tbody>
</table>

Source: Marondera Municipality Management Accounts 2014-2016

Budgeted revenue in the year 2014 was $6 750 560 whilst actual revenue amounted to $4 149 650 thereby giving an adverse variance of $2 600 910 as shown in Table 1.1. According to the December 2014 management report, measures had been put in place by management to achieve this target. Faulty and dark meters were replaced so that all water usage was correctly recorded. It had been expected that this measure would assist the Municipality to achieve its budgeted revenue of $6 750 560 however an adverse variance of 41.49% was attained.
In 2015 budgeted revenue was $7,678,150 whilst actual revenue was $4,283,508 thereby giving an adverse variance of $3,394,642. According to the December 2015 management report management had increased 2015 tariffs for residential and commercial properties to achieve the budgeted revenue of $7,678,150. Management expected that by this measure Council would be able to achieve its targeted revenue however an adverse variance of 44.21% was attained.

Budgeted revenue in 2016 was $8,122,160 but actual revenue was $4,365,508 and hence giving an adverse variance of $3,756,652. Since the organization had been experiencing adverse variances in the previous years (2014 and 2015), during the 2016 Full Council Meeting minutes, management put more measures so as to achieve that year’s budgeted revenue of $8,122,160. It increased the space for flea markets and expanded the scope of its ongoing projects. It was through these measures that Council expected to achieve its budgeted revenue however an adverse variance of 46.25%.

The Table 1.2 below shows the financial performance for the years 2014-2016.

### Table 1.2 Financial Performances 2014-2016

<table>
<thead>
<tr>
<th>Year</th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$4,365,508</td>
<td>$4,283,508</td>
<td>$4,149,650</td>
</tr>
<tr>
<td>Expenditure</td>
<td>($5,953,688)</td>
<td>($5,759,660)</td>
<td>($5,289,600)</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>($1,588,180)</td>
<td>($1,476,152)</td>
<td>($1,139,950)</td>
</tr>
</tbody>
</table>

Source: Marondera Municipality Management Accounts 2014-2016

In 2014 actual revenue was $4,149,650 and actual expenditure was $5,289,600 giving a deficit of $1,139,950 as shown in table 1.2. Actual revenue in 2015 was $4,283,508 and actual expenditure was $5,759,660 giving a deficit of $1,476,152. In 2016 actual revenue was $4,365,508 and actual expenditure was $5,953,688 giving a deficit of $1,588,180.

These deficits have been accumulating into massive debts. Municipality of Marondera owes about $3.5 million to its creditors. According to 2016 Agribank Bank Statement the council obtained the maximum overdraft limit of $350,000. Despite that some of the Municipality of Marondera’s accounts have been garnished by Nssa and Zimra more than five times for the past three years.
Table 1.1 shows how the organisation has been incurring negative variances when it comes to budgeted revenue and actual revenue. These adverse variances have impacted negatively on the performance of the organisation as shown in table 1.2. The organisation has been incurring deficits since 2014 and this has come as a concern to management.

In the previous years (2014-2016) management increased 2015 tariffs, replaced dark and faulty meters, increased space for flea markets and expanded the space of its on-going projects but still Municipality of Marondera continued to incur adverse revenue variances. According to the Full Council Extraordinary meeting, the Town Clerk expressed his concern about the financial performance of the council. He noted that “Continuous increase in adverse revenue variance is impairing the council vision of becoming a city that fosters the growth and development of Marondera Community. Management assumes that the continuous variances in revenue may be related to the revenue management practices that are currently being used by the Municipality of Marondera to raise revenue to fund its operations. This then prompted the researcher to undertake this research.

1.2 Statement of the Problem
The actual figures of revenue earned by Municipality of Marondera are adversely deviating from the budgeted figure every year from 2014. These adverse variances are impacting negatively on the organisation’s performance. In the previous years (2014-2016) the organisation has been incurring deficits. The main challenge in raising and managing its revenue fund has become very critical. It has caused challenges in providing clean and clear water, street lighting, good roads and sewerage system. This research intends to assess the effectiveness of the revenue management practices on performance of local authorities.

1.3 Main Research Topic
An assessment of the effectiveness of revenue management practices on performance of local authorities. Case of Municipality of Marondera

1.4 Sub Research Questions
(i) What revenue management practices are in place?
(ii) How are the revenue management practices being implemented?
(iii) What control are in place in the implementation of revenue management practices?
(iv) What personnel capabilities exist at Municipality of Marondera?
(v) What challenges are being experienced at Municipality of Marondera?
(vi) What is the best practice in revenue management implementation and control?

1.5 Research Objectives
(i) To establish the existence of revenue management practices of Municipality of Marondera.
(ii) To assess the implementation of the revenue management practices.
(iii) To establish the existence of controls in the implementation of the practices.
(iv) To establish personnel capabilities that exist at Municipality of Marondera.
(v) To establish challenges being experienced at Municipality of Marondera.
(vi) To establish the best practices in revenue management and control.

1.6 Significance of the study
To the researcher
This research is carried out in partial fulfilment of Bachelor of Commerce (Honours) Accounting Degree as well as equipping the writer with different research skills.

To Midlands State University
The research is intended to provide literature for use by other students.

To Municipality of Marondera
The research provides recommendations which may be considered by the Municipality of Marondera for adoption.

1.7 Limitations of the study
Financial Constraint:
Printing, stationery, communication and transport costs constrained the researcher. The researcher had to give up some of her needs and channelled the monies towards the research expenses.

Time Constraint:
The researcher faced time constraint since she had other modules to concentrate on. She however worked long hours to make sure the research study was done thoroughly.
Confidentiality of information:
The Municipality of Marondera policy restricts access to internal information in its confidentiality clause. This made it difficult to get access to the information but the researcher gave assurance that the information made available would be held confidential and used for academic purposes only.

1.8 Delimitations of the study
The research will be carried out at Municipality of Marondera offices in Marondera. The study covers period 2014-2016.

1.9 Assumptions
The research is based on the following assumption;

- Municipality of Marondera is following the Urban Council’s Act provisions relating to revenue and expenditure.

1.10 Abbreviations
MOM- Municipality of Marondera
PFMA- Public Finance Management Act
UCA- Urban Council’s Act
IPSAS- International Public Sector Accounting Standards

1.11 Chapter Summary
This chapter covered introduction, background of the study, statement of the problem, main research topic, sub-research questions, research objectives, significance of the study, limitations of the study, delimitations of the study, assumptions, acronyms and chapter summary. The next chapter will cover on literature review.
CHAPTER TWO
LITERATURE REVIEW

2.0 Introduction
This chapter reviews related work of other authors on revenue management practices. The literature covered in this chapter is related to the existence of revenue management practices, how the revenue management practices are being implemented, implementation controls in place, workforce abilities required, challenges being faced and the best practice in revenue management implementation and control.

2.1 Revenue
International Public Sector Accounting Standards (IPSAS 9) define revenue as the gross inflow of economic benefits during the reporting period in the form of inflows or enhancement of assets or decrease of liabilities resulting in an increase in net assets or equity other than those increases relating to contributions from owners. Zhou and Chilunjika (2013) highlighted that the main source of revenue for most local authorities are taxes, user fees, charges, investment income, licenses and permits. World Bank Local authority handbook (2014) highlighted that most local authorities’ revenue is generated internally, externally and in intergovernmental transactions. Countries such as Zimbabwe, Sudan and Nigeria gain their revenue mostly from local income tax whilst in countries such as Australia, Canada and the United Kingdom property tax is the main source of revenue.

2.1.1 Framework for Revenue Management
Vitkovic and Kopanyi (2014) defined revenue management as tactical and strategic decisions organizations implement in an effort to maximize revenue and profits. They further outlined that revenue management provides various concepts which can be used to improve revenue generation. Haddad (2015) cited that revenue management practices assists organizations in maximizing the use of resources. Matande et al (2012) agreed with the aforementioned definition that revenue management practices are combination of methods or strategies to increase revenue. Zhou and Chilunjika (2013) noted that local authorities in both developed and developing countries face financial problems because of lack of adequate knowledge of revenue management systems.
The practice and awareness of revenue management practices determines the organizational outcome. USAID report (2016) outlined that revenue budgeting, billing, credit control management, debt collection management, customer care and management, indigent management, internal audit, cash flow planning constitute revenue management practices.

2.1.2 Revenue Budgeting
Vitkovic and Kopanyi (2014) defined a budget as a yearly financial plan of a local authority which outlines its operational and developmental aims for the year and how they will be financed. Mikesell (2011) in support highlighted that the budgeting process provides the way for determining the services to be provided and how they will be funded. The revenue budget cycle comprises of seven steps which are revenue forecast, setting expenditure limits, budget preparation, budget negotiation, budget approval, budget execution and budget evaluation. The revenue budget cycle can be summarized into four stages as shown in fig 2.1.

Fig 2.1 Revenue Budget Cycle

2.1.2.1 Formulation phase
Klein and Price (2015) describe the formulation phase as revenue planning, revenue forecasting and setting budget ceilings. Revenue planning involves assessing whether the expenditure is met with the projected revenue that is operational budget versus provision of services. Revenue forecasting focuses on examining previous patterns of revenue for a period of time and projecting revenue collection for the future. The maximum expenditure is set as a budget ceiling, which depends on the revenue forecast and the municipal development plan. Mikesell (2011) argued that the local authority budget focuses only on the expenditure rather than the revenue. This is highlighted by the unrealistic or overestimated revenue estimates leading to higher expenditure than justified.

2.1.2.2 Approval phase
Mikesell (2011) postulated that the local authority’s administrators submit their estimates to the ministry with the explanation for the assumptions made in the forecast. Once the proposed expenditures and revenue are agreed, the municipal budget is approved. In Mexico the municipal budget is approved by the state governments. Vitkovic and Kopanyi (2014) argued that the main challenge the municipality revenue officers face is to ensure that the revenue budgets are genuine. Most local authority’s budget focuses on the expenditures for the year and budget revenue from expenditure unlike budgeting expenditure by the revenue expected to be collected.

2.1.2.3 The implementation and monitoring phase
Kimani (2014) defines the implementation and monitoring phase as the process of allocating responsibility and exercises, monitoring and evaluating the performance and analyzing the financial and non-financial deviations, reaching conclusions on different alternative courses of action and taking a corrective action to overcome the variances. Mikesell (2011) highlighted that in actual fact the revenue generated by local authorities turns out to be less than the budgeted. For some taxies actual revenue collected is more than the revenue budgeted. This normally happens in cases where most budget executions are occurring within the fiscal discipline avoiding the repeated under and over projections of revenue budgeted. Klein and Price (2015) argued that most local authorities experience adverse revenue deficits due to ineffective internal controls and the absence of rigorous discipline.
According to Vitkovic and Kopanyi (2014) the main challenge the local authorities experience in budget implementation and monitoring is that they put more reliance on external revenue sources such as government grants which sometimes are not received than internally generated revenue. The authors emphasized that local authorities should prepare their budget estimates relying mostly on internally generated revenue rather than on government grants, subsidies and donations.

2.1.2 Billing
Vitkovic and Kopanyi (2014) mentioned billing as the first and foremost process of revenue management in local authorities. Billing is the process which involves capturing of all receipts, meter readings, importing of any data files, creating credit notes and journals. According to the USAID report (2016) most of municipal revenue comes from services delivery. Klein and Price (2015) emphasized that municipalities must correctly bill their customers to ensure that revenue generated is collected. Vitkovic and Kopanyi (2014) highlighted that that billing should be done carefully, since invoices which do not correctly reflect the services supplied would effect in non-payment.

World Bank report (2013) highlighted that the revenue collection is determined by the correct billing. The billing function a key system that drives all income and is the core source of customer information. Billing comprises of customer, tariffs and usage. Klein and Price (2015) postulated that if an incorrect customer is captured, it will result in incorrect tariff and incorrect billing. Vitkovic and Kopanyi (2014) agreed that billing is the key part of whole revenue management process.

2.1.3 Credit Control Management
USAID report (2016) states that credit control management is the one of the crucial parts in effective revenue management. This process involves critically managing customer information by making sure that correct information about a customer is correctly captured and the correct tariff is charged to the customer. Credit control management is the process of collecting payment from the customer for the services provided by the municipality. Effective credit control process is governed by the following key steps,
2.1.3.1 Data Cleansing
According to the USAID report (2016) data cleansing is the process of ensuring that information about the council’s debtors is correct. Vitkovic and Kopanyi (2014) added that for the credit control management to be successful local authority billing system should be accurate. Accurate billing results in revenue maximization and reduction in revenue loss. World Bank Report (2013) highlighted that local authorities should perform customer information audits to ensure that important information of a customer is kept and that it shows a true reflection of the customer.

2.1.3.2 Appropriate and Correct Tariffs
Klein and Price (2015) highlighted that accurate and correct tariffs are vital in the credit control management. Municipalities need to ensure that accurate and correct tariffs are charged to correct customer. Hashim (2014) pointed out that there is high risk that revenue is lost due to incorrect charging of tariffs. Customers who are charged more than the standard are the ones highly to place a complaint than those charged below their standard. In support Otieno et al (2013) postulated that correct tariffs need to be levied on the correct property type for instance residential, commercial and industrial. Vitkovic and Kopanyi (2014) support the aforementioned point that appropriate and correct tariffs determine the revenue to be collected.

2.1.3.3 Accurate Billing
World Bank Report (2013) postulated that the success of revenue management depends on the accurate billing. Accurate billing involves ensuring that correct tariff is charged to the correct customer in the appropriate period. Klein and Price (2015) highlighted that once customer information is incorrect there is no guarantee for effective revenue collection. The concept of garbage in garbage out applies in billing.

2.1.3.4 Debt Collection process
According to USAID report (2016) local authorities should ensure that all amounts billed are collected. Local Authorities should set measures that ensure that all debt is collected. Data Extract and Analysis models provide the highest detail on local authorities’ debts.

2.1.4 Debt Collection Management
World Bank Report (2013) highlighted that most local authorities are owed large sums of money by businesses, government and citizens. This high level of outstanding debts is affecting their
cash flow. Thus most local authorities are increasingly unable to sufficiently provide services, maintain infrastructure and make new expansions. Since most of Local Authorities revenue is generated from service delivery, local authority’s revenue is becoming more depleted. Klein and Price (2015) highlighted that if local authorities continuously face high levels of debts, there is high risk that there will not be able to deliver services to the residence let alone make new developments. Local authorities should practice effective debt collection management strategies. Debt collection management is a process that ensures that all amounts owed are collected. According to USAID (2016) report various local authorities practice the following in debt management practices;

2.1.4.1 An In House Approach
In this approach local authorities collect their debts themselves. The debt collection department is responsible for collecting all debts due. According to the USAID report (2016) this approach is the most cost effective and efficient approach. Vitkovic and Kopanyi (2014) argued that the in house approach is proving to be inefficient since most local authorities debts are increasing every day. Klein and Price (2015) support the aforementioned weakness of an in house approach by highlighting that this approach seems to be inefficient due to inadequate and incompetent staff.

2.1.4.2 A co-sourcing Approach
In this approach local authorities are helped by outsourcing certain parts of the debt collection process. World Bank report (2013) highlighted that outsourcing certain aspects of debt collection benefits the local authorities in the long run, since there will be a benefit of transfer of skills.

2.1.4.3 A full out-sourcing Approach
A full outsourcing approach involves the council appointing a professional debt collector to be a listed debt collector of the local authority to collect all debts on behalf of the council. Otieno et al (2013) highlighted that the full out sourcing approach is advantageous to the council since it is cost effective and poses low risk to the local authority. The debt collector is only paid commission of the money collected. Hashim (2014) in support highlighted that in the long run the local authorities can adjust to in house approach with the experience and skills gained from the outsourced debt collector.
2.1.5 Customer Care and Management

Otieno et al (2013) defined customer management as measures and moves made by local authorities to accomplish reasonable service relationship with its customers that satisfies its obligations while in the meantime guarantees that the customer obligations to the local authority are met. Vitkovic and Kopanyi (2014) highlighted that the main element of effective customer care and management is communication. Customer communication is two sided, rights and obligations must be clearly clarified between the customer and the local authority. Customers have the right to reliable services and in turn have to pay for them. According to USAID report (2016) the following governs customer care and management;

2.1.5.1 Consultation

The local authorities should communicate with customers about the level and quality of service they want. Vitkovic and Kopanyi (2014) highlighted that customers should be given the opportunity to choose the standard and quality of services they prefer. Service standards should be clearly defined in the council’s policies.

2.1.5.2 Service standards

Customer should be well informed of the quality of the service the council provides. Information about the service standard in line with the regulations requirement, maximum delays or interruptions of service delivery should be clearly defined in the council’s policies.

2.1.5.3 Information

Information about service standards, service tariffs and charges, appropriate revenue, terms and conditions must be given to the citizens. Information provided to the citizens should be accurate and adequate.

2.1.5.4 Redress

USAID report (2016) emphasized the need for redress in customer care and management. Full explanation and an apology should be given to the citizens if promised service standards are not met.

2.1.6 Indigent Management

According to the Hashim (2014) indigent management works hand in hand with debt collection and credit control management. It is very crucial that the Council have adequate knowledge of its
customer's abilities to pay for the services delivered. Customers who are able to pay for the services delivered should be differentiated from those who are unable. Due to high levels of unemployment municipalities faces high level of outstanding debts. Otieno et al (2013) highlighted that indigent management helps to reduce poverty. Indigent people are those people who are unable to pay for their service. Hashim (2014) cited that person under indigent grants are not subject to disconnection of services and collection of unpaid debts.

Indigent management process ensures that only the persons that deserve the indigent grant are granted. Otieno et al (2013) argued that there is high risk that the person offered the indigent may not normally be unable to pay for the services provided. Indigent management ensures that persons under this program are offered only the basic services. Indigent management is affected by budget constraints, capacity limitations, no verification of material provided, inconsistent application evaluation process, high potential of fraud and inability to perform audit trail on the information provided

2.1.7 Cash flow Planning
Cash flow is the movement of money in and out of the local authority account, as money received from rate payers and money paid to employees or suppliers. According to the World Bank local authority handbook (2014) cash flow management involves controlling the inflow and outflow of cash. Cash flow management is vital in local authorities operations since it reduces financial problems or bankruptcy. Klein and Price (2015) highlighted that effective cash flow planning enhances revenue collection.

2.1.8 Internal Audit
Millichamp and Taylor (2012) define internal auditing as an independent, impartial assurance and consulting activity intended to progress organizational procedures. They further highlighted that internal auditing helps to assess the effectiveness of internal controls and uncover evidence of wastages, unauthorized operations and errors.

The World Bank local authority handbook (2014) supports the aforementioned definition that the internal audit function is to evaluate and report the effectiveness of the internal controls, discovering deficiencies and risks they pose on the attainment of the organizational objectives. The report further highlights that in government organizations, the internal audit need to target
areas such as receipt books, control records and manual records. Uhunmwuangho and Aibeyi (2012) highlighted that the collection process should be checked on a regular basis by the internal audit in accordance with the requirements of financial regulations.

2.2 Implementation of revenue management practices

Burke, Morris and McGarrigle (2012) cited implementation as a process of carrying out a plan. The authors further highlighted that in implementation process different requirements, conditions and activities of a practice are coagulated and cemented. Burke, Morris and McGarrigle (2012) further cited that the human resource management is the main tool for a successful implementation. The USAID report alluded that the success of the implementation process is governed by strategic and organized planning and management of the implementation process. The implementation process involves identifying and understanding the problem, setting preferred results and objectives, documenting the plan and procedures, controlling the implementation and performance.

In support Haddad (2015) highlighted that the human resource management is one of the essential element of a successful yield organizational culture. The author further highlighted that personnel participation and training, performance feedback, strategic decision making, employee motivation, customer relationship, effective communication determine the success of the revenue management practice implementation.

2.2.1 Strategic decision making

Haddad (2015) highlighted that the strategic decisions made by management determine the success of the revenue management implementation. The author defines strategic decisions as those decisions that involve the whole environment in which the organisation operate. A strategic decision involves careful evaluation of various options, assessment of external opportunities and threats, problem solving and problem preventing techniques. Hashim (2014) highlighted that strategic decision making incorporates identification, prioritization and exploration of various opportunities.

Beattie (2016) emphasized that there is need for an evaluation of various revenue management techniques and activities. The authors highlighted that the accountant responsible for revenue management in local authorities should evaluate various options for revenue management. Squire
and Beazley (2016) strategic decision making involve identifying and understanding the problem, setting preferred results and objectives, documenting the plan and procedures.

2.2.2 Participation
Vitkovic and Kopanyi (2014) emphasized the importance of personnel participation in decision making and implementation of various revenue management practices. The authors cited that for the implementation process to be successful personnel involvement is required. The involvement of those actually performing the practice and those charged with governance in deciding on how to implement the revenue management practice improves the relationship between employees and the employer, improves morale and teamwork. Haddad (2015) agreed that employee involvement in decision making process allows the employee to understand the value of their work to the overall organisation’s performance, gives them power to influence the outcome of their work thus increasing morale and job satisfaction.

Waston (1997) even developed a model which incorporates involvement of employees in the whole process of implementing revenue management practices. Waston (1997) developed “Human activity system model”, which focuses on participation, commitment, skills and expertise of the personnel in implementation of revenue management practices. The author emphasized that the success of the implementation of revenue management practice is determined by the workforce. The author further highlighted that participation and involvement of workers in every level on deciding on how to exercise the revenue management practices influences the success of the implementation. Haddad (2015) argued that the human activity system approach to revenue management practice implementation only focused on human resource management whereas issues like customer relationship, strategic decision making and technology have to be considered.

2.2.3 Personnel education and training
Haddad (2015) highlighted that for the implementation process to be a success; personnel should be trained and educated about the procedure required, skills and expertise. The author emphasized on training and education of employees managing the revenue. In support Vitkovic and Kopanyi (2014) mentioned that employee training and education improves morale of employees. Squire and Beazley (2016) postulated that due to the fact that revenue management is
changing every day, employees should continually be educated and trained to be at abreast with these changes.

2.2.4 Effective Communication
Squire and Beazley (2016) highlighted that the success of the implementation process is governed by effective communication. The authors further cited that management should exercise a two way communication which constitutes one way for passing instructions or orders and the other way for comments, suggestions and results. Haddad (2015) in support emphasized the need for a two way communication between revenue managers and workers so as to strengthen their relationship. The author highlighted that employees should be given feedback on long term policies and procedures which may be needed to be altered in the strategic decision.

2.2.5 Customer Relationship Management
Haddad (2015) highlighted customer relationship management as one of the vital elements required in the implementation process. The author defines customer management as analyzing and managing the customer through interaction and feedback. Squire and Beazley (2016) noted that customer relationship management equips the revenue managers with the knowledge of each practice impact to customers.

Klein and Price (2015) indicated that revenue officers in local authorities should be well informed about the needs of the people. The authors state that customer relationship management influences the success of the implementation process.

2.2.6 Performance Feedback
Vitkovic and Kopanyi (2014) highlighted the need for performance feedback in the implementation process. The authors cited that feedback improves performance, for instance telling a revenue officer that he/she had exceeded the expected result by 5% motivates the employee to even aim higher. Continuous feedback on performance improves the implementation process. Haddad (2015) in support cited that managers should give feedback, support and praise to employees performing the revenue management practice implementation. The author further highlighted that feedback on performance encourages employees to work harder.
2.2.7 Conceptual Model

Haddad (2015) cited that the Conceptual Model is the finest method for implementing revenue management practices

Fig 2.2 Conceptual Model

Source Haddad (2015)

Haddad (2015) highlighted that the conceptual model of revenue management implementation developed by Jones (1999) addressed issues such as the participation, training and support human resource. The conceptual method differentiated strategic and operational role of revenue
management, technological element in revenue management and the importance of commitment and feedback.

Haddad (2015) argued that the conceptual model failed to bring out the link between operation decisions, human support, strategic decision making, and demand analysis and revenue management implementation. The author emphasized that there is need for involving employees in decision making, supporting and praising them. There must be effective communication between the revenue managers and the employees performing the revenue activities. Feedback on policies and procedures should be communicated to the employees. The author further emphasized that revenue managers need to be well versed with the real time environment to ensure that decision made are in line with the changes in technology.

Haddad (2015) concluded that none of the revenue models addressed the relationship between customer relationship and revenue management. The author highlighted that the revenue management should not only focus on revenue maximization but rather explore also into customer relationship development. In support Beattie et al (2016) highlighted the revenue management implementation models did not include the impact of revenue management practices on the profitability and performance of the organisation. The authors cited that the revenue management implementation models only concentrated mostly on revenue maximization rather than issue such as profitability and performance. They concluded that there is need for continuous monitoring of the revenue management implementations to determine the accuracy of models and the return on investment.

2.3 Controls in the implementation of the practice

Burke, Morris and McGarrigle (2012) define implementation as a process of espousing and strengthening the ideal practices or plans towards the attainment of goals. Burke, Morris and McGarrigle (2012) additionally highlighted that controls must be set up to guarantee that the execution procedure are done accurately. Hornby (2010) supports that the implementation process requires control and close monitoring. According to the Zimbabwe Auditor General Report 2015, some of the revenue collected by the local authorities was lost due to inadequate internal controls. The Auditor general highlighted that Local Authorities should maintain adequate internal controls.
2.3.1 Government laws and regulations

Local Authorities operations are governed by the Public Finance Management Act, Urban Councils Act and Rural Councils Act. According to the Public Finance Management Act [Chapter 22:19]

“6 Treasury to manage and control public resources
(1) The Treasury shall, subject to this Act and any other enactment—
(a) manage the Consolidated Revenue Fund;
(b) determine the manner in which public resources shall be accounted for; and
(c) exercise a general direction and control over public resources”

According to the (PFMA) public finance management is administered by the treasury. World Bank Local Government Handbook (2014) postulated that local authority’s revenue is defined by the constitution or the law that administers the country’s finance. In countries such as Kenya, Morocco, France revenue base is defined by the government whilst in countries such as Mexico, Germany and Brazil the federal and the state government governs the revenue base.

Zhou and Chilunjika (2013) highlighted that most local authorities in Africa are governed by the ruling party. South Africa’s local authorities are administered by the Municipal Finance Act and Municipal Systems Act. According to the Makhado Revenue Management Policy, all the council’s policies and procedures should be according to the requirements of the local government (www.makhado.org.za accessed 28/02/16 1800hrs). Kimani (2014) highlighted that local authorities must follow the prerequisite of their governments.

2.3.2 Budgetary control

Kimani (2014) defines a budgetary control as a process which involves budget planning, recording of definite performance, examining the differences and taking a corrective action in order to achieve the targeted performance. It is one of the controls that management put in place to ensure that the organisation achieves its objectives. In support Hardcastle (2011) highlighted that the budgetary control is a management control system of comparing the actual with the budgeted performance so that the organisation can make corrective plan to achieve the desired performance. Kimani (2014) cites that in local authorities budgetary control is used as a control in revenue management.

Nickson and Mears (2012) conducted a research on the relationship between budgetary controls with the performance of the governmental organizations in Boston. The results proved that
budgetary control has a positive effect on the performance of the organizations. Marcomick and Hardcastle (2011) also carried out a research on the relationship between budgetary control and performance of governmental organizations. They concluded that proper budgetary controls led to improved performance of local authorities.

2.3.3 Segregation of duties
Matan and Hartnett (2011) define segregation of duties as having more than one person completing a task. They further alluded that in non-profit organizations segregation of duties includes assigning different people in receipting, recording and reconciliation. Millichamp and Taylor (2012) supports that segregation of duties involves having no one person responsible for the recording and processing of a complete transaction. They further highlighted that involvement of several people reduces the risk of mistakes, manipulations and increases the element of checking work. Puttick (2013) alluded that segregation of duties increases transparency and deliberate fraud is reduced. Millichamp and Taylor (2012) indicated that segregation of duties is highly required in cash management process. Puttick (2012) sited that good control require that different individuals authorize, execute and record.

According to the Makhado Local Municipality Revenue Management Policy, the council should ensure that there is segregation of duties in revenue management (www.makhado.gov.za accessed 28/02/17 1800hrs). The person responsible for collecting revenue should not be found preparing cashbooks and reconciliations. Mutale Local Municipality Revenue Management Policy Guideline indicated that manual receipting, capturing and reconciliations should be performed by different revenue officers (www.mutale.gov.za accessed 01/03/17 1400hrs).

2.3.4 Authorisation and Approval Controls
Millichamp and Taylor (2012) highlighted that all transactions should require approval and authorization by an appropriate person for instance all credit sales must be approved by the credit control manager. Puttick (2012) cited that there is need for those in authority to authenticate transactions as part of the internal control. Local Authorities have the Ministry of Finance as their main signatory that authorizes transactions. Mexico finance division report (2012) emphasized that there is need for a defined line of authority for all future revenue and expenses as part of monetary controls. Mutsimba (2011) cited that governmental organizations have
individuals assigned to approve different transactions in order to guarantee that those planned are those executed.

2.3.5 Management supervision
Management supervision controls involve observing and monitoring operations, examining errors showed by internal controls and taking corrective action, assessing the effectiveness of internal controls making changes or improvements on internal control system. Millichamp and Taylor (2012) highlighted that management supervision is one of the essential way of controlling the implementation process.

2.4 Personnel capabilities required in the implementation
Jehanzeb and Bashir (2013) allude that the success of the implementation process is attributable to the person performing the implementation. Haddad (2015) highlighted that the level of personnel commitment, involvement in decision making, training, education and support determine the success or failure of the revenue management practices. Dumbu and Chadamoyo (2012) cited that human resource management function is one of the main pillars of a successful revenue management. Vitkovic and Kopanyi (2014) in support cited that management should possess certain skills such as information technology, communication, industrial analysis, accounting and finance skills

2.4.1 Commitment
Garg (2014) postulated that employee support and dedication is required by the management to ensure a successful implementation. Jehanzeb and Bashir (2013) support that every organizations greatly relying on their employees. They further highlighted that involvement, training and support of employees can build a sense of commitment and thus result in a favorable impact on the implementation process. Alexander (2013) emphasized that personnel commitment is required in the implementation of revenue management practices.

2.4.2 Information technology skills
Hashim (2014) highlighted the need for the knowledge of information and technology in implementing revenue management practices. Haddad (2015) agreed that personnel should possess information technology skills for effective implementation of revenue management systems. Technology advancement requires employees to be abreast with its changes. Vitkovic
and Kopanyi (2014) postulated that technology is advancing every day thus managers need to be abreast with these advances. The author highlighted that the knowledge of technology help managers in implementing the revenue management practices.

2.4.3 Communication skills
Jehanzeb and Bashir (2013) highlighted that effective communication is important in the implementation of revenue management practices. Alexander (2013) emphasized that managers should possess communication skills. Effective communication skills reduce conflicts and saves time. Squire and Beazley (2016) cited that personnel should be able to effectively communicate with the workers to ensure that errors are mitigated; time is saved, confusion is avoided.

2.4.4 Industrial Analysis skills
Haddad (2015) cited that industrial analysis skills are important in the implementation of revenue management practices. The author highlighted that the revenue managers should be able to predict the future. In local authorities, personnel responsible for revenue management must be able analyze organisation’s reports. The author added that revenue managers should be able to draw conclusion from the findings. Mohammed (2015) in support cited that for effective implementation of revenue management practices the personnel should be abreast with the external environment in which they operate.

2.4.5 Training
Mohammed (2015) highlighted the importance of training in implementing revenue management practices. The author states that through training the implementer is able to have a greater understanding of the practice and can be able to overcome any challenges that may arise in the implementation process. Squire and Beazley (2016) in support cited that many practice implementations have failed due to inadequate training, skills and knowledge.

2.4.6 Integrity
Vitkovic and Kopanyi (2014) define integrity as being honest, straightforward and morally upright. The authors highlighted that for revenue management to be successful employees should have integrity. Squire and Beazley (2016) in support cited that integrity leads to effective relationship between the employee and the employer.
2.5 Problems faced in Revenue Management

2.5.1 State Control over Local Authority Budgets
Uhunmwuangho and Aibeyi (2013) cited that state control over local authorities’ budgets constrain the revenue management implementation. The author highlighted that even after approval of the budget, post control budget controls are imposed which hinders the local authorities in revenue management. The financial sources, generation and boundary level of revenue are stated in the constitution and local authorities cannot go beyond the law.

Edoyugbo (2012) conducted a research on the problem of revenue generation of Oredo local government, Bernin city and Edo state in Nigeria. The author found out that sometimes directives issued by the government can adversely affect revenue generation efforts of local authorities. For instance in the case of Oredo local government, a directive was issued which stopped the government from collecting any levies within the council’s jurisdiction area. Oredo local government could not go beyond such directive in its revenue management program.

2.5.2 Inadequate financial resources
Zhou and Chilunjika (2013) noted that local authorities in both developed and developing countries revenue generated are inadequate to finance their operations. They further highlighted that local authorities are unable to implement certain revenue management systems due to lack of funds. Kimani (2014) agreed that the main reason why local authorities are unable to successfully implement the revenue management practices is due to inadequate finance. Edoyugbo (2012) in her research in Nigeria found out that apart from state control over council’s budget, inadequacy of financial resource limits most local authorities in implementing various revenue management strategies such as prepaid water meters.

2.5.3 Lack of skills and capacity
Zhou and Chilunjika (2013) highlighted that due to inadequate finance local authorities are unable to employ competent and skilled staff. The authors further cited that high rate of turnover in local authorities has been caused by inability of the councils to pay salaries in time. Kimani (2014) cited that the main reason why most local authorities are unable to raise enough revenue is because of lack of competent and skilled workforce. Uhunmwuangho and Aibeyi (2013) on
their research on Tanzania local authorities found out that employee flee away from Council because of their inability to pay salaries in time.

### 2.5.4 Inconsistent credit and debt collection measures

Edoyugbo (2012) performed a research on various local authorities in Nigeria the author found out that the most local authorities are not consistent in debt collection and credit measures. The author highlighted that most of local authority revenue is tied up in debtors. Most local authority’s debt systems lack completeness and accuracy. Kimani (2014) also conducted a research on Tanzania local authorities and she found out that local authorities are unable to generate enough revenue due to ineffective and inconsistent credit control measures.

### 2.5.5 Corruption

Kimani (2014) highlighted that in Tanzania local authorities revenue generation is affected by inefficient management and corruption. The author cited that tax evasion and fiscal corruption has been the universal and persistent in revenue collection. Uhunmwanho and Aibeyi (2013) in support cited that local authorities in Nigeria are unable to generate sufficient revenue due to corruption.

### 2.6 Best practice in Revenue Management

#### 2.6.1 United States of America

##### 2.6.1.1 Public Private Partnerships

World Bank report (2013) states that a public private partnership is a long term contract between a governmental agency and a private partner for providing an asset or a service in which the private partner bears all significant risks. Through this the skills and resources of both parties are shared in delivering a service to the public. Barlow et al (2013) highlighted that a public private partnership is a business venture between a private company and the state. The shared responsibility makes the projects more responsive to the public. The authors further cited that the private company bears all financial, technical and operational risks in the project. Public private partnerships can be used in providing services such as debt control that enhances revenue generation.
Vitkovic and Kopanyi (2014) cited that public private partnership improves service delivery. They can introduce new technology and innovations that can reduce costs and improve service delivery. The authors further cited local authorities can save cost and share risks with the private partner. Jennings (2013) postulated that despite having the above advantages public private partnerships can result in the loss of control of the service or asset. Currently public private partnerships are being exercised in many countries such as Canada, Poland and New Zealand.

2.6.2 United Kingdom
Vitkovic and Kopanyi (2014) indicated that Borough of Sutton London implemented a cost saving strategy in service provision as the best revenue management practice. The Borough of Sutton in London established a “value for money” strategy and benchmarking system to drive the council efficiency program.

2.6.2.1 Value for money strategy and benchmarking system
The key objective of the strategy is to balance flexibility with systematic and target assessment. Value for money is a perfect combination of costs and quality of services to meet the requirements of the user. The Benchmarking system allows local authorities to be able to compare performances across all service areas. World Bank report (2013) states that the value for money analysis can be used in determining whether to implement proposed projects as public private partnership other than traditional forms of procurement. The system uses value for money quotient which uses information from the Audit Commission and the Chartered Institute of Public Finances to automatically assess the services value for money. Automatic production of the reports frees the accounting officer from researching more about performance and results. The officer for each research area will be responsible for selecting one area which allows efficient cost saving.

Currently value for money analysis is used in many countries such as France, Korea and USA in assessing the public private partnership with traditional methods of procurement. World Bank report (2013) highlighted that quantitative and qualitative value analysis is applied in assessing different project options.
2.6.3 Kenya

2.6.3.1 Information and Communication Technology
According to Otieno et al (2013) highlighted that the use of information and technology system in Kenya local authorities had a positive impact on the revenue generation. The authors defined information and communication systems as tools that help people to organize, collect and store information. The application of information and communication technology reduced transaction costs, improved transparency and accountability and improved participation of customers.

The authors performed a research on the impact of Information and communication systems on revenue generation in Kenya. The resulted was that local authorities adopted information and communication systems in revenue collection in the year 2012. The authors found that 95.6% respondents agreed that information systems enhance revenue generation. Otieno et al (2013) argued that the use of information and communication technology does not enhance the quality of the services. The authors concluded that computerized revenue collection enhances revenue collection and improved transparency and accountability of revenue officers. Hashim (2014) agreed that information and communication system enhances revenue collection.

2.6.4 South Africa

2.6.4.1 Automated revenue collection systems
According to www.worldbank.org accessed 10/03/17 1600hrs automated revenue collection systems have proven to be efficient in revenue collection in South Africa. Local authorities have adopted automated revenue collection from manual revenue collection system. Automated revenue collection system helps to reduce costs, corruption and leakages. South African local authorities adopted automated revenue collection systems as a way to improve revenue management.

2.6.5 Effective Communication
Haddad (2015) cited that for revenue management to be efficient there must be effective communication between local authorities and citizens. The USAID report (2016) emphasized that residences and Council’s needs can be visibly expressed and solved through a sound communication. Local authorities must explain how and where they are going to spend the revenue to the public. The authors highlighted that revenue management is centered on the
citizens thus effective communication is required. Alignment of the Council’s objectives and residence hopes must be dealt with in the communication process. Jehanzeb and Bashir (2013) in support cited that effective communication as a two way process and involves community communication which is enshrined in the Constitution and Urban Council’s Act.

According to USAID report (2016) on enhancing municipal revenue, states that effective communication improves revenue collection. The report highlighted the following as the main principles that govern successful communication;

2.6.5.1 Sound Policies
A communication technique must be based on a sound, forward looking project, task ad arrangements. No communication technique can change poor plans into good ones.

2.6.5.2 Credibility
The messenger of the message should be believable and worth of trust.

2.6.5.3 Proven Principles
Management should create policies, programs, plans and projects that are understandable to the general public. The policies, programs and plans must be properly communicated to the intended audiences.

2.6.5.4 Strategic Planning
Effective communication is guaranteed by the strategic planning. A strategy must be developed in such a way that it targets the appropriate audiences and on how best to reach to the audiences

2.6.5.5 Appropriate Communication Methodology
For communication to be effective the choice of media, way of communication and timing must be wisely chosen to attain the best result.

2.7 Research Gap
There is need for continued research on the effectiveness of revenue management practices in relation to performance of an organisation .Haddad (2015) highlighted that more literature covered the impact of revenue management practices on revenue maximization. The author further highlighted that it is essential for research to be done on the impact of revenue management practices on performance of the organisation. Beatle et al (2016) in support
indicated that most organizations are more concerned with maximizing revenue only despite the effects on profitability and performance. The authors agreed that the revenue management practices should not only focus on maximizing revenue but also focus on profitability, performance and maintenance of customer relationships.

This research will cover the relationship between revenue management practices and performance of the organisation. The impact of revenue management practices on the profitability and performance will be dealt on in this research. The research will also bring out recommendation on the best revenue management practices which the local authorities can apply to attain the best performance.

2.8 Chapter Summary
This chapter provided literature on revenue management practices on Municipality of Marondera, implementation of the revenue management practices, workforce abilities required, challenges faced and the best practice in revenue management. Chapter three focuses on research methodology.
CHAPTER THREE
RESEARCH METHODOLOGY

3.0 Introduction
This chapter explains the research methodology used to analyze the revenue management practices of Municipality of Marondera. Covered in this chapter include research design, sampling techniques, population under study, data presentation and analysis techniques.

3.1 Research design
Creswell (2014) defines research design as a theoretical structure on which the research would be directed. The author further highlighted that research design structure involves gathering, measurement and analysis of data. The research design is crucial because findings of the study depend on the type of the design used. Kothari (2014) alluded that a research design is the overall strategy on how the research will be performed and presentation of data. Creswell (2012) noted that the main purpose for the research design is to enable the researcher to obtain evidence which is sufficient and appropriate to answer the research problem.

Yin (2014) supports that the research design is employed to ensure that outcomes gathered enable the researcher to effectively solve the problem under study. Maxwell (2013) noted that the research design outlines how the investigation would be tackled. In addition the author highlighted the various research designs which can be used, such as descriptive research design, case study, explanatory research design and qualitative survey.

3.1.1 Descriptive research design
Descriptive research design is mainly concerned with the attitudes and feelings of the target group relative to the issue under discussion. Maxwell (2015) pointed out that descriptive research design is convincing in nature, in the sense that quantifiable data gathered can be applied in statistical interpretation through data scrutiny. Hashemi and Babaii (2013) highlighted that descriptive research design describes the attitudes, feelings, views and behaviors of a certain group of persons at a given place and time.

The author chose this design because Creswell (2014) highlighted that descriptive research design provide a complete filmic of what is happening at that time. Rea and Parker (2014) added that in descriptive research design the researcher can gather a lot of evidence which is adequate
and appropriate through description. Stangor (2014) noted that descriptive research design allows the researcher to define and examine behavior accurately. The author further highlighted that descriptive research design can be classified into quantitative and qualitative research designs. In this research both quantitative and qualitative descriptive research designs where applied.

**Advantages of descriptive research design**

Descriptive research designs allow the researcher to obtain information which is accurate about the opinions, views and beliefs of the target group by simply asking them. It covers the entire material of the sample under study. Mark and Janina (2012) noted that the major advantage of descriptive research design is that it facilitates the collection of large amount of information increasing its reliability. Various variables can be effectively analyzed.

**Disadvantages of descriptive research design**

Creswell (2014) argued that in survey they are high risks of asking unfitting questions. Questions under a survey are always standard and in some instances the researcher is prompt to create general questions which accommodate the general public. These general questions may not be appropriate to the whole population. In some instance the respondents give the researchers data they want to hear.

**3.1.2 Explanatory research design**

Mark and Janina (2012) define explanatory research designs as a research strategy for collecting information on a particular area which is not well known. Explanatory research brings out a variety of reasons and different choices for an answer to a particular problem. Saunders et al (2012) in support cited that explanatory research goals are explore various objectives and does not expect to offer a conclusion. Yin (2014) added that in explanatory research, the researcher tries to join ideas so as to appreciate the basis and effects of the problem under study.

**Advantages of explanatory research design**

Saunders et al (2012) highlighted that explanatory research designs unlike descriptive research designs are flexible to modification. Explanatory research designs improve the researcher’s understanding of the problem.
Disadvantages of explanatory research design

Mark and Janina (2012) argued that explanatory research in some cases results in absence of statistical inference to such a degree that it is hard to think of exact conclusion. The authors also highlighted that explanatory research designs delivers qualitative information thus interpretation of it is subject to bias.

3.1.3 Mixed method research design

Hashemi and Babaii (2013) define mixed method research design as an approach which encompasses the collection of both quantitative and qualitative data. Creswell (2013) in support highlighted that mixed method research design uses strength of both qualitative and quantitative data analysis to provide a wider appreciation of the problem. Lisle (2011) cited that mixed approach research designs provide more data unlike single approach designs.

Advantages of mixed method research design

Creswell (2013) noted that mixed method research designs eradicate individual partiality, some individuals desire definite answers delivered by quantitative research analysis unlike qualitative. The author added that mixed method research designs provide a wide view on the research problem.

Disadvantages of mixed method research design

Lisle (2011) highlighted that apart from having many advantages, much time is needed to gather information using both quantitative and qualitative data analysis.

3.1.4 Quantitative research analysis

Maxwell (2013) noted that quantitative research analysis involves the use of prearranged responses classes using research tools such as questionnaires. Creswell (2014) alluded that quantitative research design are more applicable where the objective of the research is statistical. Quantitative research designs allow the researcher to analyze and measure data. On the other hand quantitative research designs are inflexible because information cannot be changed once study commences. A variety of data cannot be collected through structured research instruments. The researcher used quantitative research analysis in the form of questionnaires as part of descriptive research analysis.
3.1.5 Qualitative Research analysis
Marshall and Rossman (2016) define qualitative research designs as a research strategy that does not cover merely statistical data but also collection of data in its own natural state. The authors highlighted that qualitative research analysis include research techniques such as direct and indirect interviews, observations and case study. Human behaviour, state of mind, needs and personality qualities are provided also on qualitative research analysis. Merriam and Tisdell (2015) noted that the research analysis involves the understanding of opinions, motives and inspirations of the population under study. The research design provides understanding of the problem under study. The researcher used informal interviews in this research

3.1.6 Case study
Creswell (2012) defines a case study as a research tool with a logical inquiry that examines into an event or related events surrounded by the real world impact. The key goal of this research design is to accomplish an enhanced understanding of procedures and idea factors. Yin (2014) highlighted that a case study is an account of an event, activity that contains a theoretical situation and it incorporates the intricacy which can be experienced at work place. In this research the researcher is required to apply his or her own thinking skills and understanding of real life situations. Saunders et al (2012) pointed out that case study research design concentrate on bringing out understanding of complex issues that can strengthen the knowledge of the researcher.

The researcher applied a case study in this research because a case study is applicable to real life. In this study the researcher concentrated on Municipality of Marondera.

Advantages of a case study
A case study research design allows the researcher to gather a lot of information unlike other research designs. Greater depth of data can be collected through a case study.

Disadvantages of a case study
Data gathered through a case study cannot be easily generalized to the whole population. Generally case studies are qualitative and unreliable.
Justification and explanation for descriptive research designs

Descriptive research design was employed in this research since it incorporates both quantitative and qualitative research analysis. The research design covered the whole information of Municipality of Marondera. The researcher chose this design because it was the best technique that clearly showed the relationship between revenue management practices and performance of Municipality of Marondera.

3.2 Population
Population is defined as a collection of individuals with identical characteristics. In this research the population is a group of individuals selected from the whole population of the organization with the same characteristics from which the researcher draws the conclusion about the problem under study. Rea and Parker (2014) highlighted that the researcher is only concerned with the targeted population, which contains only the individuals the researcher want to focus on. Flowler (2013) noted that the study population is a group of individuals with one or more similar characteristics from which the researcher gather data about the problem under research.

The study population consists of employees in billing, accounts, revenue, internal audit, and debt collection and information technology sections of Municipality of Marondera

3.3 Sample
Creswell (2012) defined a sample as a carefully chosen part of the whole population that represents the entire population. Ritchie, Lewis and Elam (2013) highlighted that a sample is a finite part of the population whose characteristics are examined to gain the data of the whole population under study. Bryman and Bell (2015) pointed out that the researcher needs to carefully choose a sample. The authors highlighted various sampling methods that can be applied such as random, judgmental, systematic, stratified sampling. Sampling is one of the vital elements of a successful research since it incorporates practicality.

3.3.1 Sample size
The research focused on Municipality of Marondera revenue, accounts, billing and debt collection sections employees including board directors. The researcher target 40 employees of Municipality of Marondera. The target group comprises of 72 % of the employees at Marondera Municipality.
The table below shows the target group, population and the sample size which the researcher targeted at Municipality of Marondera.

Table 3.1 Sample size

<table>
<thead>
<tr>
<th>Target Group</th>
<th>Total Population</th>
<th>Sample Size</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>10</td>
<td>9</td>
<td>90%</td>
</tr>
<tr>
<td>Accounts</td>
<td>9</td>
<td>6</td>
<td>67%</td>
</tr>
<tr>
<td>Billing</td>
<td>8</td>
<td>6</td>
<td>75%</td>
</tr>
<tr>
<td>Debt collection</td>
<td>11</td>
<td>8</td>
<td>72%</td>
</tr>
<tr>
<td>IT</td>
<td>4</td>
<td>3</td>
<td>75%</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>4</td>
<td>3</td>
<td>75%</td>
</tr>
<tr>
<td>Executive Directors</td>
<td>7</td>
<td>4</td>
<td>57%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>53</strong></td>
<td><strong>40</strong></td>
<td><strong>73%</strong></td>
</tr>
</tbody>
</table>

3.4 Sampling Methods

Bryman and Bella (2015) defined sampling as a process of selecting few members from the population under study so as to determine the characteristics relating to the whole group. In support Bryman (2016) noted that the higher the sample size, the more reliable is the data collected. Matthew (2014) highlighted various methods of sampling such as random, stratified and purposive sampling as discussed below can be used in research. In this research the researcher applied stratified sampling since it brings out the correct representation of the population under study and it eliminates issues of bias.

3.4.1 Stratified Sampling Method

Bryman and Bella (2015) defined stratified sampling method as a sampling technique where the population is divided into small groups of similar characteristic called strata and then performing a random sampling on the population strataums. Matthew (2014) cited that stratified sampling method involves two steps, where the first step is to group the target population into mutually exclusive subgroups and secondly random samples are taken from each group. Items obtained from the random sampling of various strata form the stratified sample.
Advantages of stratified sampling Method

Hagan (2014) highlighted that the main advantage of stratified sampling is that it minimize sample bias. The sample gathered using stratified random sampling show a fair representation of the targeted population characteristics and there is minimum bias since a random sampling is applied in various strata. Stratified random sampling also ensures that each group is properly presented within the sample.

Disadvantages of Stratified sampling method

Bryman and Bella (2015) noted that stratified random sampling is difficult in situations where the study population characteristics are not closely linked.

3.4.2 Simple random sampling method

Floyd and Fowler (2014) defined simple random sampling as a sampling technique where every item or person has an equal chance of being selected. Levy and Lemeshaw (2013) noted that random sampling is applicable to small and homogenous population. Creswell (2012) pointed out that simple random sampling method ensures that every person or item in the targeted population has an equal chance of being nominated into the sample.

Advantages of simple random sampling method

The main advantage of simple random sampling is that it eliminates the issue of bias when selecting the sample units. Floyd and Fowler (2014) highlighted that estimates from simple random sampling can be easily calculated.

Disadvantages of simple random sampling method

The main disadvantage of simple random sampling is that it can be applied to a small and available population.

3.4.3 Judgmental sampling method

Houghton et al (2013) defined judgmental sampling method as a non-probability sampling technique in which the researcher selects items depending on their skills and knowledge of the population under study. Dworkin (2012) alluded that in judgmental sampling the sampler uses his or her own wisdom and knowledge to select individuals that represent the target sample.
Judgmental sampling is also known as the authoritative sampling or purposive sampling. Flowler (2013) noted that the judgmental or purposive sampling depends on the judgment of the researcher in selecting individuals to be studied.

Advantages of judgmental sampling method

The main advantage of judgmental sampling method is that it less time consuming since the researcher uses his or her knowledge and wisdom to select individuals to focus on. Flowler (2013) highlighted that judgmental sampling is less costly than any other sampling methods.

Disadvantages of judgmental sampling method

The main disadvantage of judgmental sampling is that it is prone to selection bias. There is no guarantee that the sample selected actually represents the characteristics of the study population. Dworkin (2012) noted that sample selected using judgmental random sampling is difficult to defend and convince the reader that the correct method was applied for selection.

Justification of stratified sampling method

The researcher employed stratified random sampling in this research. Stratified random sampling eliminates sample bias and the sample gathered fairly represents the characteristics of the population under study. The researcher grouped the finance department into various strata which are billing, accounts, revenue, information technology, debt collection. The researcher then performed a simple random sampling on the various strata.

3.5 Sources of Data

Marshall and Rossman (2016) defined data as unprocessed information. The authors highlighted secondary and primary sources as the two sources of data. The researcher used both primary and secondary sources of data.

3.5.1 Primary Data

Zohrabi (2013) defined primary data as data gathered for the first time about the problem under study. The author highlighted that primary data include the data collected by the researcher specifically for the problem under study. Primary data is the data which has never been published before. Mostly primary data is collected through direct and indirect interviews and
questionnaires. Zikmund et al (2013) pointed out that primary data is more reliable since it’s the researcher’s first hand data.

In this research the researcher used interviews and questionnaires to obtain first hand data from the targeted population.

**Advantages of primary data**

Zikmund et al (2013) noted that primary data is more reliable that secondary data since it is first-hand information. Accurate and relevant data can be collect through primary methods of collecting data. Primary data is free from bias since the researcher collects current information. The primary data gives the researcher a realistic view of problem under study.

**Disadvantages of primary data**

Levy et al (2013) argued that gathering primary data is very costly and requires a lot of time. The researcher scheduled her time for data collection so as to ensure that the data collection was productive.

### 3.5.2 Secondary Data

Cohen et al (2011) defined secondary as data which had been collected for another purpose other than for the research. Secondary data constitute data which is already available to the researcher. Secondary data includes information from management reports, journals, textbooks and articles. Matthew (2014) noted that issues such as authorship, reliability and credibility must be considered when selecting data from secondary sources. Wider variety of secondary data can be obtained.

**Advantages of secondary data**

Cohen et al (2011) highlighted that the main advantage of secondary data is that it is readily available to the researcher. More data can be collected from various secondary sources. It is less time consuming to collect data from secondary sources. The researcher is equipped with current new ideas about the problem under study.
Disadvantages of secondary data

The main disadvantage of secondary data is that not all sources or publications may be related to the research problem. Secondary data is less reliable than primary data gathered directly by the researcher. Matthew (2014) highlighted that there is no guarantee that information obtained from secondary sources is reliable.

3.6 Research Instruments

3.6.1 Questionnaires

Saunders, Lewis and Thornhill (2012) defined a questionnaire a research instrument which consists of various questions intended to collect data from the respondent. Creswell (2014) alluded that a questionnaire is a written series of questions the respondent read, interpret and answer as provided. Merriam and Tisdell (2015) defined a questionnaire as a series of questions used by the researcher to gather information from the targeted population. The authors highlighted that for a questionnaire to be effective, it must be short, clear and precise without falsifying the objective of the research.

The researcher designed a series of questions to obtain primary data. The questionnaires were distributed to various sections of the finance department including executive directors.

Advantages of questionnaires

Creswell (2014) highlighted that the main advantage of questionnaires is that a lot of data can be collected relatively easy from one person to another. The data gathered can be easily structured and coded. The author highlighted that the data obtained from questionnaires is more reliable since the respondents take their own spare time answering the questions. Questionnaires can be applied practically.

Disadvantages of questionnaires

Saunders, Lewis and Thornhill (2012) noted that the standardized format of questionnaires discourages clarifications and explanations. Behavior, feelings emotions cannot obtained from questionnaires. A single question can be interpreted differently.
3.6.2 Interviews

Blumberg, Copper and Schindler (2014) defined an interview as a conversation between at least two individuals in an unstructured or structured manner. The interview can be face to face or telephone interview. Bryman and Bell (2015) defined an interview as a dialogue between at least two people where questions are asked and answered. The authors highlighted that an interview involves the collection of data from direct or indirect verbal conversation. Unlike questionnaires, the researcher can clarify and explain anything to the respondents. Rucht et al (2013) pointed out that interviews are flexible that gestures can aid the researcher in interpreting information being presented.

3.6.2.1 Face to face interviews

Blumberg, Copper and Schindler (2014) defined a face to face interview as a data collection instrument where the researcher personally directly communicates with the targeted person. The main advantage of face to face interview is that the researcher can clarify questions not understood by the interviewee. On the other hand face to face interview is very time consuming when dealing with a large sample.

3.6.2.2 Telephone interviews

Bryman and Bell (2015) defined a telephone interview as a data collection instrument whereby the researcher communicates with the respondent through the phone. The main advantage of this data collection instrument is that it is less costly and less time consuming. The researcher can communicate with anyone who has a phone. On the other hand the telephone interview data collection method is biased in the sense that individuals who have no telephones are excluded. It is less effective than face to face interview which allow interpretation of facial gestures.

Advantages of interviews

Saunders and Lewis (2014) highlighted that interviews helps the researcher increases the depth of understanding the problem under research. The researcher can apply of non-verbal communication to clarify and explain any ambiguous question. Interviews are flexible that the researcher can gather more information through illustrations and gestures.
Disadvantage of interviews

Data collected from interviews can be biased, as the respondent may furnish the researcher with the information they think he or she wants to hear. The respondents may eliminate such information that will not be at their best interest.

3.7 Types of Questions

3.7.1 Open ended questions

Bryman and Bell (2015) defined an open ended research question as question where the respondent is asked to answer the question in their own intellectual. The respondents use their own words to answer open ended questions. Brickmann (2014) cited that open ended allows the respondents to freely express their views or opinions without the influence of the researcher. The researcher used open ended questions in interviewing Municipality of Marondera respondents so that she could get more data. The researcher employed open ended questions in face to face interview.

Advantages of open ended questions

Open ended questions give the respondent the opportunity to clearly express their opinion without being affected by the researcher. Flowler (2013) highlighted that open ended questions encourages the respondents to use their mind and think much on the problem under research. The researcher can collect broader qualitative information on the problem under research.

Disadvantages of open ended questions

Flowler (2013) also highlighted that despite the many advantages open ended questions give, respondents can give different answers to one questions. It is very difficult to make statistics and comparison of data collected from open ended questions.

3.7.2 Closed ended questions

Houghton et al (2013) define closed questions as those questions that have already distinct answers. The respondent is asked to select the answer from the standardized choices. Flowler (2013) noted that the respondents answer is limited to the choices provided. The closed ended questions where used by the researcher in the questionnaires by making use of the Likert scale. The researcher employed the closed questions to make data analysis and arrangement easier.
Advantages of closed ended questions

The data collected from closed ended question is easy to analyze and arrange. Responding to closed ended questions is less time consuming than open ended questions. Data collected from different respondents is easier to compare and arrange. Houghton et al (2013) highlighted that data collected from open ended questions is easy to code and make statistical inferences.

Disadvantages of closed ended questions

Houghton et al (2013) highlighted that closed ended questions can suggest an idea which the respondent may not have. Closed ended questions do not give the researcher the opportunity to use their minds. Closed ended questions may give the respondents simple answers to more complex issues.

3.7.3 Likert scale

Boone and Boone (2014) noted that the Likert scale is one of the techniques used to explore individual’s views and collecting quantitative data. The respondent show the extent of agreement or disagreement in every question presented in the Likert scale. The author described the Likert scale as a psychometric measurement of individual’s opinions and attitudes. The Likert scale is applied as a closed question in research.

The researcher used the Likert scale in questionnaire distributed at Municipality of Marondera. Table 3.2 below shows a five pointer Likert scale.

Table 3.2 Likert Scale

<table>
<thead>
<tr>
<th>Item</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Points</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Advantages of the Likert scale

The main advantage of the Likert scale is that it is easy to understand since it is applied universally. Boone and Boone (2015) highlighted that quantitative data obtained from the Likert scale is easy to construct tables and graphs. Data obtained from the Likert scale is easy to
analyze. The author also noted that on the Likert scale the respondents are not forced to express an opinion, they can choose to be neutral. Likert scale surveys are less time consuming and inexpensive way of data collection.

**Disadvantages of Likert scale**

The disadvantage of the Likert scale is that respondents may choose the extreme point or express no opinion. These affect the results in the sense that the results will be concentrated on the middle or the end, making it difficult to differentiate between weak and strong opinions.

**3.8 Data Validation**

Lewis (2015) defined validity as the degree to which the instrument measures what is intended to measure. The validity of data applies to both the research instrument used and the design of the research. Rea and Parker (2014) defined validity as a sign of how sound the research is. Data validity comprises of two main components which are internal validity and external validity. Internal validity is the validity of the estimation itself whilst external validation refers to the ability to generalize the findings of the targeted population. Data collected for this research is valid. The researcher ensured that the data gathered pertains to the target population and it was valid for the problem under study. The researcher applies face to face interview to ensure that all data collected was valid.

**3.9 Ethical Consideration**

McMillan and Schumacher (2014) defined organisation ethics as moral principles that governs the operations of the organisation. The authors further highlighted that organizational ethics include the standards and the principles by which the organisation operates. When the researcher was carrying out the research she respected the organisation’s ethics and procedures. The data gathered was held with confidentiality and the respondents were assured that their contribution will be treated for academic purposes only.

**3.10 Data Presentation**

According to Matthew and Ross (2014) data presentation is the way data is arranged on graphs or charts. The researcher collected quantitative and qualitative data from Municipality of Marondera. She grouped data and presented it in tables as figures. The researcher used pie charts, bar graphs and tables to present the data collected into an easily understandable format.
3.11 Data Analysis
Savin- Baden and Major (2013) defined data analysis as a process of assessing, reviewing and arranging the collected data into useful information. Silverman (2016) highlighted that data analysis is one of the important element of a successful data collection and presentation. The author defined data analysis as a systematic process of applying statistical testing, frequency distributions, linear regression methods to evaluate, describe and illustrate data collected.

In this research, the researcher used Microsoft excels to organize data collected into useful information. The researcher also used tables, graphs and pie charts to present data in an easily understandable format.

3.12 Chapter Summary
This chapter summarized the research methodology used by the researcher in this study. Research designs, sampling techniques, population under study, data presentation, analyses techniques used by the researcher were discussed in this chapter. The researcher used interviews and questionnaires to collect data from Municipality of Marondera. Chapter four will cover on data presentation and analysis.
4.0 Introduction
This chapter focuses on analyses and presentation of the research findings on Municipality of Marondera revenue management practices. Interviews were conducted and questionnaires were circulated and administered to the Municipality of Marondera management and employees. The research findings gathered are presented using pie charts, tables and bar graphs.

4.1 Analysis of Response Rate
The researcher used interviews and questionnaires to gather primary information about revenue management practices at Municipality of Marondera.

4.1.1 Questionnaires Response Rate
The researcher used questionnaires as the main research instruments in gathering data in this research. Forty questionnaires were issued to Municipality of Marondera management and employees. Thirty questionnaires were completed and returned to the researcher. 30/40 (73%) response rate was achieved.

Table 4.1 Questionnaire Response Rate

<table>
<thead>
<tr>
<th>Target group</th>
<th>Questionnaires Issued</th>
<th>Questionnaires returned</th>
<th>Percentage Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>9</td>
<td>9</td>
<td>100%</td>
</tr>
<tr>
<td>Accounts</td>
<td>6</td>
<td>4</td>
<td>67%</td>
</tr>
<tr>
<td>Billing</td>
<td>6</td>
<td>6</td>
<td>100%</td>
</tr>
<tr>
<td>Debt Collection</td>
<td>8</td>
<td>5</td>
<td>63%</td>
</tr>
<tr>
<td>Information Technology</td>
<td>3</td>
<td>2</td>
<td>67%</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>3</td>
<td>2</td>
<td>67%</td>
</tr>
<tr>
<td>Executive Directors</td>
<td>4</td>
<td>2</td>
<td>50%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>40</strong></td>
<td><strong>30</strong></td>
<td><strong>73%</strong></td>
</tr>
</tbody>
</table>

Source: Primary Data
The table 4.1 above shows the response rate of questionnaires at Municipality of Marondera. The researcher managed to distribute 40 questionnaires to various sections of the Finance department and to the executive directors. Of the 40 questionnaires distributed, 30 questionnaires were completed and returned back to the researcher.

The researcher was able to attain a (30/40) 73% questionnaire response rate. Included in the 10/40 (27%) unreturned questionnaires, 6/40 (15%) represents respondents who were on casual leave. The 73% response rate was achieved through follow ups. According to Hagan (2014) a response rate above 50% is considered satisfactory. The researcher concluded that the response to questionnaires was satisfactory.

4.2.2 Interview Response rate

Table 4.2 Interview Response Rate

<table>
<thead>
<tr>
<th>Section</th>
<th>Interviews</th>
<th>Interviews conducted</th>
<th>Response Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Debt Collection</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Accounts</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Billing</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5</strong></td>
<td><strong>5</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Primary Data

The table 4.2 above shows the response rate on face to face interviews conducted by the researcher. The researcher managed to interview key respondents from revenue, debt collection, accounts, billing and internal audit sections who directly manage revenue. The researcher conducted 5 interviews resulting in a success rate of 100%. The response rate for interviews was satisfactory.

4.2 Questionnaires

4.2.1 Respondents Gender

On the question of gender of the respondents, the following responses were obtained.
Table 4.3 Respondents Gender

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percentage Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>19</td>
<td>63%</td>
</tr>
<tr>
<td>Female</td>
<td>11</td>
<td>37%</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary data

The table 4.3 depicts that of the 30 targeted respondents, 19 are males and 11 females. The researcher managed to obtain a response rate from male respondents of 19/30 (63%) and 11/30 (37%) from female respondents. Judging from the gender within the various sections of the Council the researcher concluded that she had achieved a reasonable gender balance.

4.2.2 Section of Operation

Table 4.4 Respondents section of operation

<table>
<thead>
<tr>
<th>Target group</th>
<th>Number of response</th>
<th>Percentage Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>9</td>
<td>30%</td>
</tr>
<tr>
<td>Accounts</td>
<td>4</td>
<td>13%</td>
</tr>
<tr>
<td>Billing</td>
<td>6</td>
<td>20%</td>
</tr>
<tr>
<td>Debt Collection</td>
<td>5</td>
<td>16%</td>
</tr>
<tr>
<td>Information Technology (IT)</td>
<td>2</td>
<td>7%</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>2</td>
<td>7%</td>
</tr>
<tr>
<td>Executive directors</td>
<td>2</td>
<td>7%</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Table 4.4 shows the response rate from various sections of the Finance department and the executive directors. The response rate from various targets groups were as follows revenue 9/30 (30%), accounts 4/30 (13%), billing 6/30 (20%), Debt collection 5/30 (16%), information technology 2/30 (7%), internal audit 2/30 (7%), executive directors 2/30 (7%).

Among the 4 targeted executive directors the researcher managed to get response from two which was satisfactory. The researcher achieved a satisfactory response rate from revenue,
accounts, billing and debt collection section respondents who directly practice revenue management.

4.2.3 Work Experience

Table 4.5 Respondents years of experience

<table>
<thead>
<tr>
<th>Distribution</th>
<th>Frequency</th>
<th>Percentage outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5 years</td>
<td>9</td>
<td>30%</td>
</tr>
<tr>
<td>6-10 years</td>
<td>13</td>
<td>43%</td>
</tr>
<tr>
<td>Above 10 years</td>
<td>8</td>
<td>27%</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

The table 4.5 above illustrates the years of experience of the respondents. 9/30 (30%) of the respondents have 5 and below years of experience, 13/30 (43%) have 6 to 10 years of experience and 8/30 (27%) have above ten years of experience.

As illustrated by table 4.5 above 21/30 (70%) of the respondents have been working at Municipality of Marondera for more five years. Thus data gathered depicts the knowledge of the respondents who are well versed with the revenue management practices of Municipality of Marondera.

The data gathered was more reliable since the respondents are more experienced with the council’s operations.
4.2.4 Educational Qualifications

Table 4.6 Respondents educational Qualifications

<table>
<thead>
<tr>
<th>Educational Qualifications</th>
<th>Number of respondents</th>
<th>Percentage rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinary level</td>
<td>4</td>
<td>14%</td>
</tr>
<tr>
<td>Advanced level</td>
<td>6</td>
<td>20%</td>
</tr>
<tr>
<td>Diploma</td>
<td>10</td>
<td>33%</td>
</tr>
<tr>
<td>Degree</td>
<td>7</td>
<td>23%</td>
</tr>
<tr>
<td>Degree and Professional Qualifications</td>
<td>3</td>
<td>10%</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Table 4.6 shows the respondent’s highest level of educational qualifications. As presented by the table, 4/30 (14%) of the respondents have ordinary level educational qualifications, 6/30 (20%) have advanced level educational qualifications, 10/30 (33%) have diplomas, 7/30 (23%) have degrees and 3/30 (10%) have degrees and professional qualifications.

The data collected by the researcher was reliable since 20/30 (63%) of the respondents have diploma, degrees and professional qualifications.

4.2.5 Personnel responsible for formulating revenue management practices

The researcher questioned about the personnel responsible for the formulation of the revenue management practices. The findings are presented below.

4.2.5.1 Directors

Table 4.7 Responses on the duty of directors in formulating revenue management practices

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>22</td>
<td>8</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>73%</td>
<td>27%</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data
The research findings in table 4.7 shows that 22/30 (73%) of the respondents strongly agreed that directors are responsible for formulating revenue management of the Council, 8/30 (27%) respondents agreed, 0/30 (0%) respondents were unsure, 0/30 (0%) disagreed and 0/30 (0%) respondents strongly disagreed.

The researcher conducted face to face interviews to five respondents. The 5/5 (100%) respondents agreed that the directors are responsible for formulating revenue management practices.

Overall 100% respondents agreed that directors are responsible for the formulation of revenue management practices

4.2.5.2 Finance Department

Table 4.8 Responses on the duty of Finance department in formulating revenue management practices.

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>27</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>90%</td>
<td>10%</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary data

Table 4.8 above illustrates the responses on the responsibility of Finance department in formulating revenue management practices. 27/30 (90%) of the respondents strongly agreed that the finance department is responsible for the preparation of revenue management practices whilst 3/30 (10%) agreed. No respondents were uncertain, disagreed or strongly disagreed.

5/5 (100%) interview respondents agreed that the finance department is responsible for formulating revenue management practices.

100% of the respondents agreed that the finance department is responsible for the formulation of revenue management practices.

Vitkovic and Kopanyi (2014) emphasized that the finance department is responsible for the formulation of revenue management practices since it is the one accountable for the success implementation and evaluation of these practices.

49
Basing on the 100% agreeing response rate the researcher concluded that the finance department is responsible for formulation revenue management practices.

### 4.2.5.3 Human Resource Management

Table 4.9 Responses on the duty of human resource management in formulating revenue management practices

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>0</td>
<td>7</td>
<td>3</td>
<td>12</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>0</td>
<td>23%</td>
<td>10%</td>
<td>40%</td>
<td>27%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

As shown in the table 4.9 above 7/30 (23%) of the respondents agreed that the human resource management is responsible for formulating revenue management practices, 3/30 (10%) were uncertain, 12/30 (40%) disagreed, 8/30 (27%) strongly disagreed.

Overall 23/30 (77%) of the respondents do not agree that the human resource management is responsible for formulating revenue management practices.

The findings from interviews indicated that 4/5(80%) respondents disagreed and 1/5(20%) agreed that the human resource management is responsible for formulating revenue management practices.

Basing on the mode of 77% and interview findings the researcher concluded that human resource management is not responsible for formulating revenue management practices.

These results contradict with Haddad (2015) view that every department should be involved in the formulation of revenue management strategies.
4.2.5.4 Managers

Table 4.10 Responses on the duty of managers in formulating revenue management practices

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>14</td>
<td>10</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>47%</td>
<td>33%</td>
<td>20%</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

The research findings shown in table 4.10 indicate that 14/30 (47%) of the respondents strongly agreed that managers involved in the formulation of revenue management practices, 10/30 (33%) agreed and 6/30 (20%) were uncertain. No respondents disagreed or strongly disagreed.

In aggregate 24/30 (80%) of the respondents agreed that managers from various departments are responsible for the formulation of revenue management practices.

In support data gathered from interviews showed that 5/5 (100%) respondents agree that other managers are responsible for formulating revenue management practices.

Basing on the 80% of the respondents agreeing and interview results, the researcher concluded that managers take part in formulating revenue management practices.

These results agree with Haddad (2015) view that every personnel should be involved in the formulation of revenue management strategies

4.2.6 Municipality of Marondera revenue management practices

The researcher asked several questions in regards with the revenue management practices of Municipality of Marondera.
Table 4.11 Responses relating to the Council’s revenue management practices

<table>
<thead>
<tr>
<th>Question</th>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. The council has revenue management practices</td>
<td>Response</td>
<td>21</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>70%</td>
<td>30%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
</tr>
<tr>
<td>ii. The revenue management practices are documented</td>
<td>Response</td>
<td>8</td>
<td>11</td>
<td>9</td>
<td>2</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>27%</td>
<td>37%</td>
<td>30%</td>
<td>7%</td>
<td>0%</td>
<td>100%</td>
</tr>
<tr>
<td>iii. The revenue management practices are communicated to all employees</td>
<td>Response</td>
<td>3</td>
<td>9</td>
<td>4</td>
<td>8</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>10%</td>
<td>30%</td>
<td>13%</td>
<td>27%</td>
<td>20%</td>
<td>100%</td>
</tr>
<tr>
<td>iv. The revenue management practices are simple to understand</td>
<td>Response</td>
<td>4</td>
<td>10</td>
<td>7</td>
<td>9</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>13%</td>
<td>33%</td>
<td>24%</td>
<td>30%</td>
<td>0%</td>
<td>100%</td>
</tr>
<tr>
<td>v. The revenue management practices are communicated to new employees</td>
<td>Response</td>
<td>13</td>
<td>17</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>43%</td>
<td>57%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data
4.2.6.1 The council has revenue management practices
The researcher conducted face to face interviews to five respondents. The 5/5 (100%) respondents agreed that the council has revenue management practices.

The researcher collected questionnaires, 21/30 (70%) strongly agreed and 9/30 (30%) agreed that Municipality of Marondera has revenue management practices. No respondents were uncertain, disagreed or strongly disagreed.

All in all 100% respondents agreed that the Council has revenue management practices.

Basing on the mode 100%, the researcher concluded that the council has revenue management practices.

4.2.6.2 The revenue management practices are documented
The researcher interviewed five respondents from revenue, accounting, billing, debt collection and internal audit about the documentation of revenue management practices. 3/5(60%) respondents agreed and 2/5 (40%) were unsure about the documentation of revenue management practices. No respondents disagreed or strongly disagreed.

As shown by the table 4.11 above the 8/30 (27%) strongly agreed, 11/30 (37%) agreed, 9/30 (30%) are uncertain, 2/30 (7%) disagreed that practices are documented.

Basing on the mode 19/30 (64%) of the respondents agreed and the interview responses, the researcher concluded that the revenue management practices are documented.

According to Vitkovic and Kopanyi (2014) revenue management policies should be clearly documented. Rules and instruction, guidelines should be kept in a written format.
4.2.6.3 Communication of revenue management practices to employees

Fig 4.1 Responses on communication of the revenue management practices to employees

Data from interviews conducted by the researcher showed 2/5 (40%) respondents agreed that the personnel are informed about the revenue management practices and 3/5 (60%) disagreed. The respondents highlighted that a workshop is done once in more than two years to inform the employees about the practices.

This was supported by the data gathered from the questionnaires. As presented by the table 4.11, 3/30 (10%) strongly agreed, 9/30 (30%) agreed, 4/30 (13%) were uncertain, 8/30 (27%) disagreed, 6/30 (20%) strongly disagreed that the revenue management practices are informed to personnel.

All in all 40% respondents agreed and 60% disagreed.

The researcher concluded that the council employees are not well informed about the revenue management practices basing on the mode of 60% shown by fig 4.1 and the interview she conducted.
4.2.6.4 Revenue management practices are simple to understand

As presented by the table 4.11, 4/30 (13%) respondents strongly agreed, 10/30 (33%) agreed, 7/30 (24%) were unsure, 9/30 (30%) disagreed that revenue management practices are simple to understand. No respondents strongly disagreed.

All in all, 14/30 (43%) agreed and 16/30 (57) disagreed.

2/5 (40%) interview respondents agreed that the revenue management practices are simple to understand and 3/5 (60%) disagreed.

Basing on the fact that 17/30(57%) respondents disagreed and the 60% from interviews, the researcher concluded that the revenue management practices are not simple to understand.

The results contradict with Squire and Beazley (2016) view that policies or practices must be easily understandable to ensure success.

4.2.6.5 New employees are informed about the revenue management practices

13/30 (43%) of the respondents strongly agreed, 17/30 (57%) agreed, 0/30 (0%) were uncertain, 0/30 (0%) disagreed, 0/30(0%) strongly disagreed about the revenue management practices being informed to new employees as shown by the table 4.11.

The aggregate data from questionnaires shows that 100% of the respondents agree that the new employees are well informed of the practices.

In support data gathered from interviews showed that 5/5 (100%) respondents agree that new employees are equipped with the knowledge of revenue management practices. The respondents highlighted that induction training is being exercised by the council to educate the new recruits on various policy guidelines.

Overall the researcher concluded that the revenue management practices are informed to new employees basing with the mode of 100%’

4.2.7 Revenue management practices in place at Municipality of Marondera

The researcher conducted face to face interviews to 5 respondents from revenue, billing, debt collection, accounts and internal audit sections about revenue management practices currently exercised at Municipality of Marondera.
All respondents 5/5 (100%) agreed that credit control management, debt collection management, customer management, billing, cash flow planning, internal audit revenue management practices are being exercised at the Municipality of Marondera.

The 5/5 (100%) respondents also disagreed that indigent management is practiced at Municipality of Marondera.

The researcher distributed and administered 30 questionnaires to Municipality of Marondera managers and employees. In regards to the revenue management practices applied at Municipality of Marondera the following data was gathered.

Table 4.12 Response on revenue management practices of Municipality of Marondera

<table>
<thead>
<tr>
<th>Description</th>
<th>Responded</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Credit Control Management</td>
<td>Response</td>
<td>25</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>83%</td>
<td>17%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>ii. Debt Collection Management</td>
<td>Response</td>
<td>28</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>93%</td>
<td>7%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iii. Customer Control Management</td>
<td>Response</td>
<td>15</td>
<td>10</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>50%</td>
<td>33%</td>
<td>17%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iv. Indigent Management</td>
<td>Response</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td>15</td>
<td>7</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>0%</td>
<td>0%</td>
<td>27%</td>
<td>50%</td>
<td>23%</td>
<td>100</td>
</tr>
<tr>
<td>v. Billing</td>
<td>Response</td>
<td>13</td>
<td>14</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>43%</td>
<td>47%</td>
<td>10%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>vi. Cash Flow Planning</td>
<td>Response</td>
<td>11</td>
<td>17</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>37%</td>
<td>56%</td>
<td>7%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>vii. Internal Audit</td>
<td>Response</td>
<td>7</td>
<td>19</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>24%</td>
<td>63%</td>
<td>13%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Primary Data
Fig 4.2 Responses on the revenue management practices employed by Municipality of Marondera

4.2.6.1 Credit Control Management

As presented in the table 4.12, 25/30 (83%) of the respondents strongly agreed that credit control management is currently employed at Municipality of Marondera, 5/30 (17%) agreed, 0/30 (0%) were unsure, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed. In aggregate 100% respondents agreed.

Interview responses showed that 5/5 (100%) respondents agreed that Council exercise credit control management.

Since 100% of the questionnaire and interview respondents agreed, it can be concluded that credit control management is exercised by the Council.

4.2.7.2 Debt Collection Management

Table 4.12 above presents that 28/30 (93%) respondents agree, 2/30 (7%) agreed that debt collection management is part of the revenue management practices exercised at Municipality of Marondera. No respondents were uncertain, disagreed or strongly disagreed.

5/5 (100%) interview respondents agreed that Council manage debt collection
Since 100% of the respondents agreed, the researcher concluded that debt collection management is currently exercised at Municipality of Marondera

4.2.7.3 Customer Care Management
The research findings gathered from interviews showed that 5/5 (100%) respondents agreed that customer care management is employed by the Council in managing revenue.

From the table 4.12, the research findings indicated that 15/30 (50%) respondents strongly agreed and 10/30 (33%) agreed, 5/30 (17%) were uncertain that customer care management forms part of the revenue management practices at Municipality of Marondera. No respondents disagreed or strongly disagreed.

Overall 25/30 (83%) of the respondents agreed and 5/30 (17%) disagreed that customer care management is exercised by Municipality of Marondera.

The researcher concluded that since (83%) of the questionnaire respondents and 100% interview respondents agreed, customer care management is currently employed by Municipality of Marondera.

4.2.7.4 Indigent Management
As shown in the table 4.12 above 8/30 (27%) respondents were uncertain, 15/30 (50%) respondents disagreed and 7/30 (23%) strongly disagreed that indigent management is exercised by Municipality of Marondera management.

All in all 100% respondents disagreed.

In support findings from interview indicated that 5/5 (100%) respondents disagreed that the Council has indigent revenue management.

Based on the 30/30 (100%) disagreeing responses, the researcher conclude that indigent management is not practiced at Municipality of Marondera.

4.2.7.5 Billing
As shown in the table 4.12 above 13/30 (43%) respondents strongly agreed, 14/30 (47%) agreed and 3/30(10%) are uncertain, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed that billing is part of the revenue management practices practiced by Municipality of Marondera.
27/30 (90%) respondents agreed that billing constitute the revenue management practices of Municipality of Marondera whilst 3/10 (10%) disagreed.

Interview responses showed that 5/5 (100%) respondents agreed that billings forms part of the revenue management of the Council.

Basing on the mode 90% of respondents agreeing and the results from the interviews, the researcher concluded that billing is part of the revenue management practices exercised by Municipality of Marondera

4.2.7.6 Cash Flow Planning

Research findings from 30 questionnaires indicated that 11/30 (37%) of the respondents strongly agreed that cash flow planning forms part of the revenue management practices of Municipality of Marondera, 17/30 (56%) agreed, 2/30 (7%) were uncertain. No respondents disagreed or strongly disagreed.

Overally 28/30 (93%) agreed that cash flow planning forms constitute the revenue management practices of Municipality of Marondera whilst 2/30(7%) disagreed.

Interview response showed that 4/5(80%) agreed that the Council practice cash flow management and 1/5 (20%) disagreed.

Since the mode of the research findings agreed, the researcher concluded that cash flow planning constitutes the revenue management practices of Municipality of Marondera.

4.2.7.7 Internal Audit

The results presented by the table 4.12, show that 7/30 (24%) of the respondents strongly agreed, 19/30 (63%) agreed, 4/30 (13%) were uncertain, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed that internal audit constitute the revenue management practices of the council.

Altogether 26/30 (87%) of the respondents agreed and 4/30 (13%) disagreed to the question that internal audit is part of the revenue management practices of the council.

Findings from interviews conducted indicated that 5/5 (100%) respondents agreed that internal audit is one of the revenue management practices of the Council.
Basing on the mode 87% and the results from interviews, the researcher concluded that internal audit constitute the revenue management practices of Municipality of Marondera.

4.2.8 Revenue management practices implementation guidelines

The researcher asked various questions on implementation of practices guidelines

4.2.8.1 Responses on strategic decision making as an implementation guidelines

Table 4.13 Responses on strategic decision making

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>9</td>
<td>21</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>30%</td>
<td>70%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Fig 4.3 Responses on strategic decision making

9/30 (30%) strongly agreed, 21/30 (70%) agreed, 0/30(0%) were unsure, 0/30(0%) disagree, 0/30(0%) strongly disagreed that strategic decision making forms part of the implementation process as shown by table 4.13 above.

Altogether 30/30 (100%) respondents agreed.
This matched with the data gathered from the interviewed respondents. The interview respondents 5/5 (100%) highlighted that strategic decision making is the vital element of the implementation process.

The researcher concluded that strategic decision making was exercised by Municipality of Marondera basing on the mode of 100% agreeing respondents.

The response agree with Haddad (2015) view that for a successful implementation decision making should be done strategically by also assessing the internal and external environment surrounding the organization.

4.2.8.2 Personnel Participation

Table 4.14 Responses on personnel participation as an implementation guideline

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>4</td>
<td>8</td>
<td>2</td>
<td>16</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>13%</td>
<td>27%</td>
<td>7%</td>
<td>53%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data
Fig 4.4 Responses on personnel participation

The data collected from questionnaires showed that 4/30 (13%) respondents strongly agreed, 8/30 (27%) agreed, 2/30 (7%) were unsure, 16/30 (53%) disagreed, 0/30 (0%) strongly disagreed that there is personnel participation in the implementation process by the Council.

In aggregate 40% respondents agreed and 60% disagreed.

Research findings from interview indicated that 2/5 (40%) agreed and 3/5 (60%) disagreed that personnel participation is one of the Council's implementation guidelines.

Basing on the mode of 60% disagreeing respondents from both interviews and questionnaires the researcher concluded that personnel participation is not exercised by the Council in the implementation process.

Data gathered contradicts with Waston (1997) “human activity system model" which emphasized on the importance of the involvement of those actually performing the practice in deciding how best to implement the practice.
4.2.8.3 Personnel education and training

Table 4.15 Responses on personnel education and training as an implementation guideline

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>4</td>
<td>9</td>
<td>3</td>
<td>14</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>13%</td>
<td>30%</td>
<td>10%</td>
<td>47%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Fig 4.5 Responses on personnel education and training

Table 4.15 above shows that 4/30 (13%) respondents strongly agreed, 9/30 (30%) agreed, 3/30 (10%) were uncertain, 14/30 (47%) disagreed, 0/30 (0%) strongly disagree that personnel education and trainings currently done Council in implementing revenue management practices.

Overall 43% respondents agreed and 57% disagreed.

Interview outcomes showed that 2/5 (40%) respondents agreed and 3/5(60%) disagreed that personnel are educated and trained to ensure that the implementation process was successful.

Basing on 57% respondents disagreeing and the outcome from interviews, the researcher established that no training and education of personnel was being done by the Council in
ensuring the success of the implementation process.

The research findings oppose Haddad (2015)’s view that the success of the implementation process is dependable on the knowledge personnel have on the procedure, instructions and guidelines of the practice being implemented.

4.2.8.4 Effective Communication

Table 4.16 Responses on effective communication as an implementation guideline

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>21</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>70%</td>
<td>30%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Table 4.16 depicts that 21/30 (70%) respondents strongly agreed, 9/30 (30%) agreed that effective communication is currently exercised in the implementation process by the Council. No respondents were uncertain, disagreed or strongly disagreed.

All in all 100% respondents agreed.

Data collected from interviews conducted showed that 5/5 (100%) respondents agreed that there is effective communication between the management and employees.

Squire and Beazley (2016) highlighted that effective communication is important in the implementation process. The author emphasized that there must be two way communication which involve one way passing instructions and the other way for comments, suggestions and results.

The researcher concluded that there is effective communication between management and employees to ensure the success of the implementation process basing on the mode of 100% and data from interviews.
4.2.8.5 Performance Feedback

Table 4.17 Responses on performance feedback as an implementation guideline

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>3</td>
<td>9</td>
<td>6</td>
<td>12</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>10%</td>
<td>30%</td>
<td>10%</td>
<td>40%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

Data gathered from the interviews conducted showed that only the section managers are given feedback on their performance. 2/5 (40%) agreed and 3/5 (60%) disagreed that employees are given performance feedback. No respondents were uncertain, disagreed or strongly disagreed.

The table 4.17 above shows that 3/10 (10%) respondents strongly agreed, 9/30 (30%) agreed, 6/30 (20%) were uncertain, 12/30 (60%) disagreed that performance feedback is being exercised as an implementation guideline by Municipality of Marondera.

Overall the data collected shows that 40% respondents agreed and 60% disagreed.

It can be concluded that the respondents disagreed basing on the mode of 60% that performance feedback is exercised in the implementation process.

This result contradicts with Haddad (2015) view that performance feedback is one of the vital elements of a successful implementation process. The author highlighted that performance feedback increases the morale of employee.
4.2.9 Controls of the revenue management practices implementation

Table 4.18 Responses on controls that ensure the success of the implementation process

<table>
<thead>
<tr>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Segregation of duties</td>
<td>6</td>
<td>24</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>20%</td>
<td>80%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>ii. Authorization and approval of transactions</td>
<td>10</td>
<td>20</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>33%</td>
<td>67%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iii. Management supervision</td>
<td>8</td>
<td>22</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>27%</td>
<td>73%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iv. Budgetary controls</td>
<td>0</td>
<td>1</td>
<td>14</td>
<td>10</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>3%</td>
<td>47%</td>
<td>33%</td>
<td>17%</td>
<td>100</td>
</tr>
<tr>
<td>v. Government laws and regulations</td>
<td>15</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>50%</td>
<td>50%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Primary Data

Fig 4.6 Responses on revenue management implementation controls
4.2.9.1 Segregation of duties
Table 4.18 above shows that 6/30 (20%) respondents strongly agreed, 24/30 (80%) agreed, 0/30 (0%) were uncertain, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed that segregation of duties is part of the controls in revenue management implementation process of Municipality of Marondera.

Altogether 100% respondents agreed.

Data gathered from interview conducted showed that the Council has segregation of duties as a control. 5/5 (100%) respondents agreed that there is segregation of duties.

The researcher concluded that segregation of duties control was being exercised by the Council basing on the fact that all 30 respondents agreed to the existence of segregation of duties.

The research findings agree with Matan and Hartnett (2011) view that the person responsible for collecting revenue should not be found preparing cashbooks

4.2.9.2 Authorization and approval of transactions
The data gathered from questionnaires showed that 10/30 (33%) respondents strongly agreed, 20/30 (67%) agreed, 0/30 (0%) were uncertain, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed that authorization and approval of transactions controls are put in place by the Council to ensure successful implementation process.

All in all 100% respondents agreed.

Interview findings indicated that 5/5 (100%) respondents agreed.

Basing with the results the researcher concluded that there is authorization and approval of transactions by responsible authorities.

According to Millichamp and Taylor (2012) highlighted that there is need for those in authority to authenticate transactions as part of the implementation controls.

4.2.9.3 Management Supervision
The research findings from questionnaires presented by the table 4.18 above shows that of the thirty questionnaires returned 8/30 (27%) respondents strongly agreed, 22/30 (73%) agreed that
management supervise employees in the implementation of revenue management practices. No respondents were uncertain, disagreed or strongly disagreed.

In aggregate 100% respondents agreed

Research findings from interviews conducted showed 5/5 (100%) respondents agreed that proper supervision of work was done by the management.

Since the mode was 100%, the researcher concluded that supervision was being done by the management of the Council.

The research findings agree with Millichamp and Taylor (2012) view that management should monitor operations, analyze errors indicated by internal controls and making changes to the internal controls.

4.2.9.4 Budgetary Controls

Findings from questionnaires showed that 1/30 (3%) respondents agreed, 14/30 (47%) were uncertain, 10/30 (33%) disagreed, 5/30 (17%) strongly disagreed that there are budgetary controls set in place to ensure successful implementation of the revenue management practices.

All in all 97% of the respondents disagreed and 3% agreed.

Data gathered from interviews conducted indicated that 5/5 (100%) respondents disagreed that the Council have budgetary controls in the implementation process.

The researcher concluded basing with the mode of 97% disagreeing respondents and the data from interviews that the Council does not use budgetary controls in ensuring that the implementation process is successful.

The results from the research study contradicts with Kimani (2014) view that budgetary controls should be in place to ensure that corrective actions are done basing on variance obtained to achieve the best performance.

4.2.9.5 Government laws and regulations

Table 4.18 above presents that 15/30 (50%) of the respondents strongly agreed and 15/30 (50%) agreed that government laws and regulations are in place to ensure that revenue management
practice implementation process become successful. No respondents were uncertain, disagreed or strongly disagreed.

Interview results showed that government laws and regulations control the formulation and implementation of revenue management practices. 5/5 (100%) agreed that the Council’s revenue management is controlled by the government. The revenue management is controlled by the Urban Council’s Act and the Constitution.

Since 100% of the respondents agreed the researcher concluded that government laws and regulations control the revenue management process of Municipality of Marondera

4.2.10 Personnel factors that govern the success of the revenue management implementation process

The researcher asked several questions relating to personnel attributes that govern the success of the implementation process. The research findings gathered are presented by Table 4.19 below.

Table 4.19 Responses on personnel factors that influence the implementation process

<table>
<thead>
<tr>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Commitment</td>
<td>Response</td>
<td>12</td>
<td>18</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>40%</td>
<td>60%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>ii. Integrity</td>
<td>Response</td>
<td>8</td>
<td>14</td>
<td>8</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>27%</td>
<td>46%</td>
<td>27%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iii. Communication skills</td>
<td>Response</td>
<td>6</td>
<td>12</td>
<td>5</td>
<td>7</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>20%</td>
<td>40%</td>
<td>17%</td>
<td>23%</td>
<td>100</td>
</tr>
<tr>
<td>iv. Information and technology skills</td>
<td>Response</td>
<td>2</td>
<td>8</td>
<td>0</td>
<td>15</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>6%</td>
<td>27%</td>
<td>0%</td>
<td>50%</td>
<td>17%</td>
</tr>
<tr>
<td>v. Industrial Analysis skills</td>
<td>Response</td>
<td>0</td>
<td>8</td>
<td>3</td>
<td>13</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>0%</td>
<td>27%</td>
<td>10%</td>
<td>43%</td>
<td>20%</td>
</tr>
<tr>
<td>vi. Training</td>
<td>Response</td>
<td>2</td>
<td>8</td>
<td>2</td>
<td>15</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>6%</td>
<td>27%</td>
<td>7%</td>
<td>50%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Source: Primary Data
4.2.10.1 Commitment

The response from the question of commitment as a personnel attributes showed that 12/30 (40%) respondents strongly agreed that the personnel of the Council are committed to their work, the remaining 18/30 (60%) also agreed. No respondents were uncertain, disagreed or strongly disagreed.

In aggregate 100% respondents agreed.

Interview findings indicated that 4/5 (80%) agreed and 1/5 (20%) disagreed that the council employees are committed.

Basing on results the researcher concluded that the personnel of the Council are committed to the implementation of revenue management practices since all the respondents agreed.

This result from the research findings above agree with Jehanzeb and Bashir (2013) view that employee support and dedication is required by management to ensure successful implementation.

4.2.10.2 Integrity

Findings presented by the table 4.19 above shows that of the thirty respondents 8/30 (27%) strongly agreed, 14/30 (46%) agreed, 8/30 (27%) were uncertain that the personnel of the
Council practice integrity in the implementation process. No respondents disagreed or strongly disagreed.

All in all 73% agreed and 27% disagreed.

Interview findings indicated that 4/5 (80%) agreed and 1/5 (20%) disagreed that the council employees practice integrity.

Since 73% of the questionnaire respondents and 80% interview respondents agreed, the researcher concluded that Council’s personnel practice integrity in managing revenue.

Squire and Beazley (2016) emphasized on the need of integrity in revenue management.

4.2.10.3 Communication skills

The response from the question of communication skills as a personnel attribute presented by the table 4.19 showed that 6/30 (20%) respondents strongly agreed, 12/30 (40%) agreed, 5/30 (17%) were uncertain, 7/30 (23%) disagreed, 0/30(0%) strongly disagreed that the personnel have communication skills required in the implementation process.

Altogether 60% of the respondents agreed and 40% disagreed.

Interview findings indicated that 4/5 (80%) agreed and 1/5 (20%) disagreed that the council employees have communication skills.

Basing on the mode of 60% the researcher concluded that the personnel responsible for implementing revenue management practices have communication skills.

This result agree with Jehanzeb and Bashir (2013) view that effective communication is required in communicating with customers and employees with management

4.2.10.4 Information and Technology skills

Table 4.19 presents a positive response of 2/30 (6%) strongly agreeing respondents, 8/30 (27%) agreeing respondents and negative responses of 0/30 (0%) uncertain respondents, 15/30 (50%) disagreeing respondents, 5/30 (17%) strongly disagreeing respondents about personnel of the council having information and communication skills.

All in all 33% respondents agreed and 67% disagreed.
Interview response showed that 1/5 (20%) respondents agreed and 4/5 (80%) disagreed that employees have information technology skills.

Since the mode of the findings from questionnaire was 67% and from interviews was 80% disagreed, the researcher concluded that personnel responsible for implementing revenue management practices do not have the knowledge of information and technology.

The results disagree with Haddad (2015) view that the advancement of technology requires revenue employees to be at abreast with its changes.

4.2.10.5 Industrial Analysis skills
Research findings from questionnaires collected disclosed that 8/30 (27%) respondents agreed that personnel responsible for the implementation of revenue management practices have industrial analysis skills, 3/30 (10%) were uncertain, 13/30 (43%) disagreed and 6/30 (20%) strongly disagreed. No respondents strongly agreed.

All in all 27% respondents agreed and 73% disagreed.

Interview response showed that 1/5 (20%) respondents agreed and 4/5 (80%) disagreed that employees have industrial analysis skills.

Since 73% of the questionnaire respondents and 80% interview respondents disagreed, the student concluded that personnel responsible for implementing revenue management practices do not have industrial analysis skills.

Findings contradict with Mohammed (2015) opinion that personnel should be at abreast with the external environment in which it operates.

4.2.10.6 Training
Findings from questionnaires presented by table 4.19, show that 2/30 (6%) respondents strongly agreed that employees are trained to ensure the success of the revenue management practices, 8/30 (27%) respondents agreed, 2/30 (7%) were uncertain, 15/30 (50%) disagreed and 3/30 (10%) strongly disagreed.

In sum 33% of the respondents agreed and 67% disagreed.
2/5 (40%) respondents from interviews agreed and 3/5 (60%) disagreed that employees are trained for the successful implementation of revenue management practices.

The researcher concluded that no training was being done by the Council to equip the employees with the knowledge of revenue management basing with the data collected.

The outcome opposes Mohammed (2015) opinion that to have a greater understanding of the practice and be able to overcome any challenges that may arise in the implementation employees should be well trained.

4.2.11 Problems faced by the Council in implementing revenue management practices

Table 4.20 Responses on the problems faced by the council in the implementation of the revenue management practices

<table>
<thead>
<tr>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Inadequate financial Resources</td>
<td>Response</td>
<td>10</td>
<td>20</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>33%</td>
<td>67%</td>
<td>0%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>ii. Lack of skills and Capacity</td>
<td>Response</td>
<td>8</td>
<td>20</td>
<td>2</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>27%</td>
<td>67%</td>
<td>6%</td>
<td>0%</td>
<td>100</td>
</tr>
<tr>
<td>iii. Corruption</td>
<td>Response</td>
<td>2</td>
<td>18</td>
<td>5</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>6%</td>
<td>60%</td>
<td>17%</td>
<td>17%</td>
<td>100</td>
</tr>
<tr>
<td>iv. States control over council’s budgets</td>
<td>Response</td>
<td>6</td>
<td>10</td>
<td>0</td>
<td>14</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>20%</td>
<td>33%</td>
<td>0%</td>
<td>47%</td>
<td>100</td>
</tr>
<tr>
<td>v. Inconsistent credit and debt collection measures</td>
<td>Response</td>
<td>1</td>
<td>10</td>
<td>7</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>3%</td>
<td>33%</td>
<td>24%</td>
<td>27%</td>
<td>13%</td>
</tr>
</tbody>
</table>

Source: Primary Data
4.2.11.1 Inadequate financial resources
Findings gathered from questionnaires showed that 10/30 (33%) respondents strongly agreed and 20/30 (67%) agreed that inadequate financial resources is affecting the implementation process of revenue management practices. No respondents were uncertain, disagreed or strongly disagreed.

All in all 30 respondents agreed.

Data gathered from interviews conducted indicated that 5/5 (100%) respondents agreed that the Council is unable to implement other revenue management strategies due to inadequate financial resources.

The mode of response was 100%, the researcher established that the Council is facing challenges of inadequate financial resources.

The results agree with Kimani (2014) findings that most local authorities in Africa are unable to perform well due to inadequate financial resources.

4.2.11.2 Lack of skills and capacity
As shown by the table 4.20, 8/30 (27%) respondents strongly agreed, 20/30 (67%) agreed, 2/30 (6%) were uncertain that lack of skills and capacity is affecting the implementation process of the Council's revenue management practices. No respondents disagreed or strongly disagreed.

All in all 94% respondents agreed and 6% disagreed.

Data gathered from interviews conducted indicated that 5/5 (100%) respondents agreed that the lack of skills and capacity is affecting the Council’s revenue management.

On the basis of mode of 94% agreeing questionnaire respondents and 100% interview respondents, the researcher established that the Council is unable to achieve to successful implement revenue management practices due to lack of skills and capacity of personnel.

The outcome supports Zhou and Chilunjika (2013) findings that Local Authorities in Zimbabwe are in short of skilled workforce due to inability to pay salaries.
4.2.11.3 Corruption
Data gathered from questionnaires show that 2/30 (6%) respondents strongly agreed, 18/30 (60%) agreed, 5/30 (17%) were uncertain, 5/30 (17%) disagreed, 0/30(0%) strongly disagreed that corruption is one of the problem faced by Council in implementation of revenue management practices.

All in all 66% respondents agreed and 34% disagreed.

3/5 (60%) respondents from interviews agreed and 2/5 (40%) disagreed that corruption is affecting the implementation process.

Since the mode of the questionnaire findings is 66% agreeing respondents and interview responses is 60%, the researcher established that corruption is affecting the implementation process of the Council.

The outcome agree with Kimani (2014) findings in Tanzania that corruption is the main problem that affect the revenue generation of most Local Authorities in Africa.

4.2.11.4 State control over Council's budget
The table 4.20 presents that 6/30 (20%) respondents strongly agreed, 10/30 (33%) agreed, 14/30 (43%) disagreed, 0/30(0%) strongly disagreed that state control over Council’s budget affect the success of the revenue management practices.

Overally 53% respondents agreed and 47% disagreed.

Interview results showed that governments control over Council’s budget affects the implementation of revenue management practices. 5/5 (100%) agreed that the Council’s revenue management is controlled by the government

The student established that state control over the Council’s budget affect the revenue management process basing with the results.

The findings agree with Edoyugbo (2012) research results that pre-budget and post budget controls imposed by states affect revenue management implementation of the Local Authorities.
4.2.11.5 Inconsistent debt collection measures

The researcher collected 30 questionnaires, data gathered showed that 1/30 (3%) of the respondents strongly agreed, 10/30 (33%) agreed, 7/30 (24%) were uncertain, 8/30 (27%) disagreed and 4/30(13%) strongly disagreed that the Council is facing inconsistent debt collection measures.

All in all 36% of the respondents agreed and 64% disagreed.

Data gathered from interviews conducted indicated that 5/5 (100%) respondents disagreed that the Council that the council face inconsistent debt collection measures.

Since more than half of the respondents disagreed from questionnaires and 100% from interviews, the researcher concluded that inconsistent debt collection measures are not affecting Council’s revenue management implementation process.

4.2.12 Internal and External Auditing

Table 4.21 Responses on the internal and external auditing of the Finance department

<table>
<thead>
<tr>
<th>Descriptions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Response</td>
<td>21</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>70%</td>
<td>30%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary Data

From the questionnaires distributed, administered and collected 21/30 (70%) strongly agreed, 9/30 (30%) agreed, 0/30 (0%) were uncertain, 0/30(0%) disagreed and 0/30 (0%) strongly disagreed that the finance department is audited by the internal and external auditors.

All in all 100% respondents agreed.

Data gathered from interviews conducted indicated that 5/5 (100%) respondents agreed that the Council is audited by the internal and external auditors.

Basing on the mode of 100% agreeing respondents the researcher concluded that the finance department of the Council is audited by both the internal and external auditors.
### 4.2.13 Practices that can enhance revenue generation of Municipality of Marondera

Table 4.22 Responses on various strategies that can enhance revenue generation of Municipality of Marondera

<table>
<thead>
<tr>
<th>Description</th>
<th>Description</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Public private partnership Response</td>
<td>Response</td>
<td>20</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>67%</td>
<td>33%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>ii. Automated revenue collection Response</td>
<td>Response</td>
<td>5</td>
<td>18</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>17%</td>
<td>60%</td>
<td>23%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>iii. Information and communication technology Response</td>
<td>Response</td>
<td>5</td>
<td>12</td>
<td>2</td>
<td>11</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>17%</td>
<td>40%</td>
<td>7%</td>
<td>37%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>iv. Value for money system Response</td>
<td>Response</td>
<td>10</td>
<td>15</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>33%</td>
<td>50%</td>
<td>17%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>v. Effective Communication Response</td>
<td>Response</td>
<td>24</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>Percentage</td>
<td>80%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data
4.2.13 Public private partnerships

The data shown by the table 4.22 above presents a positive response of 30/30 (100%) and a negative response 0/30 (0%). 20/30 (67%) strongly agreed, 10/30 (33%) agreed that public private partnership can enhance revenue generation of the Council. No respondents were uncertain, disagreed or strongly disagreed.

Research findings from interviews conducted showed 5/5 (100%) respondents agreed that proper public private partnerships can enhance revenue generation.

Since the mode of the response was 100%, it was concluded that public private partnerships can enhance revenue generation.

According to the World Bank report (2013) most Local governments in Canada, Poland and New Zealand adopted public private partnership in service delivery. The adoption is seen as successful as to date.

---

**Fig 4.8 Responses on revenue management strategies**

![Revenue management strategies chart]

- Effective communication
- Value for money system
- Information and communication technology
- Automated revenue collection
- Public private partnerships

Legend:
- Strongly disagree
- Disagree
- Uncertain
- Agree
- Strongly agree
4.2.13.2 Automated revenue collection
The table 4.22 presents that 5/30 (17%) respondents strongly agreed, 18/30 (60%) agreed, 7/30 (23%) were uncertain that automated revenue collection can enhance revenue generation of the Council. No respondents disagreed or strongly disagreed.

Altogether 77% of the respondents agreed and 23% disagreed.

Interview response showed that 4/5(80%) respondents agreed and 1/5 (20%) disagreed that automated revenue collection can enhance revenue generation.

The researcher established that automated revenue collection can enhance revenue generation of the Council basing on the findings.

Automated revenue collection proved to be effective and efficient in South Africa. (www.worldbank.org.zw)

4.2.13.3 Information and Communication Technology
5/30(17%) strongly agreed, 12/30 (40%) agreed, 2/30 (7%) were uncertain, 11/30 (37%) disagreed that information and communication technology can enhance revenue generation of the Council as shown by table 4.22.

In aggregate 57% of the respondents agreed and 43% disagreed.

Findings from interviews showed that 3/5 (60%) respondents agreed and 2/5 (40%) respondents disagreed that information technology can enhance revenue generation.

Since 57% of the questionnaire respondents and 60% from interviews agreed, the researcher concluded that the use of information and technology can enhance revenue generation of the Council.

The use of information and technology proved to be effective in Kenya (Otieno et al (2013))
4.2.13.4 Value for money system
The data gathered from questionnaires showed that 10/30 (33%) respondents strongly agreed, 15/30 (50%) agreed, 5/30 (17%) were uncertain that the system of value for money can enhance revenue generation. No respondents disagreed or strongly disagreed.

All in all 83% of the respondents agreed and 17% disagreed.

Research findings from interviews conducted showed 5/5 (100%) respondents agreed that proper value for money system can enhance revenue generation.

The researcher established that value for money system can enhance revenue generation of the Council basing on 83% agreeing respondents and results from interviews.

4.2.13.5 Effective Communication
The table 4.22 presents that 24/30 (80%) respondents strongly agreed, 6/30 (20%) agreed, 0/30 (0%) were uncertain, 0/30 (0%) disagreed, 0/30 (0%) strongly disagreed that effective communication can increase revenue generation.

Overall 100% respondents agree

Research findings from interviews conducted showed 5/5 (100%) respondents agreed that proper effective communication can enhance revenue generation

Basing on the mode of 100% the researcher concluded that effective communication can enhance revenue generation of the Council.

According to the USAID report (2016) the Council’s revenue can be enhanced through effective communication with residence.

4.3 Chapter Summary
This chapter presented the analysis and presentation of the research findings in line with the questionnaires and interviews. Research findings gathered from face to face interviews and questionnaires was analyzed and presented in bar graphs, tables and pie charts. Chapter five will cover the summaries of preceding chapters, major research findings, conclusion and recommendation of the problem under study
CHAPTER FIVE
FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction
This chapter provides the summaries of preceding chapters, major research findings, conclusion and recommendations of the problem under study. The chapter ends by giving other areas for further study.

5.1 Chapter Summaries
The main purpose of the research study was to assess the effectiveness of the revenue management practices on performance of Local Authorities. The research study addresses the issue of declining revenue generation affecting Local Authorities performance.

Chapter one presented the problem of declining revenue generation affecting the financial performance of most Local Authorities in Zimbabwe. The background of the study showed the actual and budgeted revenues, actual expenditures bringing out the effect on financial performance of Municipality of Marondera. The chapter also covered the statement of problem, research objectives arising from research questions, significance of the study, limitations and delimitations of the study.

Chapter two focused on reviewing the works published by other authors relating to revenue management practices. The principal authors Vitkovic and Kopanyi (2014) highlighted the need for effective revenue management. In support the USAID report (2016) outlined various revenue management practices practiced by most Local Authorities in the whole world. Haddad (2015) in support also highlighted the conceptual method for successful revenue management practice implementation. The researcher gained an insight of the revenue management practices employed by Local Authorities.

Chapter three explained the research methodology applied by the researcher in gathering data at Municipality of Marondera. The chapter highlighted the research method, sampling techniques, target population, data presentation and analysis techniques used by the researcher. The researcher used descriptive research to gather data and stratified random sampling to select the sample from the population. Questionnaires and interviews were used as research instruments to gather data from Municipality of Marondera management and employees.
Chapter four focused on analyzing and presenting the research findings gathered on Municipality of Marondera revenue management practices. The Likert scale in questionnaires made it easier for the researcher to understand and present the data collected in bar graphs, tables and pie charts. Among the forty questionnaires distributed and administered, thirty were completed and returned to the researcher. The researcher used the measures of central tendency and supporting literature from other authors in analyzing the research findings.

5.2 Major Findings

- Municipality of Marondera has several documented revenue management practices except for indigent revenue management which are formulated by the finance department, directors and other managers. These revenue management practices are not simple to understand and are not being effectively communicated to employees.
- Personnel participation, personnel education and training, performance feedback implementation guidelines are not currently exercised by Municipality of Marondera.
- Segregation of duties, authorization and approval of transactions, management supervision government laws and regulation controls except for budgetary control exists even though they are weak.
- The personnel at Municipality of Marondera lack adequate knowledge of information technology and industrial analysis.
- Inadequate financial resources, lack of skills and capacity corruption, state control over council’s budget are the problems currently faced by Municipality of Marondera in implementing revenue management practices.
- Public private partnerships, automated revenue collection, Information and communication technology, value for money system, benchmarking system, effective communication, public awareness and effective service delivery are the best practices that can enhance revenue generation of the Council.
5.3 Conclusion
The researcher managed to identify other important revenue management practices not practiced by the Council. The literature review cited out measures not currently practiced by the Council which can be employed to enhance revenue generation. The researcher concluded that the research was successful.

5.4 Recommendations
- The Council should practice indigent revenue management. As highlighted in USAID report (2016) that indigent management reduces poverty and decreases recorded unrecoverable debt.
- The Council should include all employees in formulating and reviewing revenue management practices, allowing them to make fruitful contributions and giving them feedback on their efforts.
- The Council should regularly educate and train its employees about its revenue management practices and equipping them with information technology and industrial analysis skills.
- The Council should formulate budgetary controls, continuously monitor, review and modify its internal controls. Kimani (2014)
- The Council should adopt automated revenue collection systems
- The Council should engage into public private partnerships in service delivery since they improve service delivery, reduce costs and allow sharing of risks. The “value for money strategy” should be used by the Council in assessing the best way of delivering a service since it proved to be effective in Korea, UK and USA. (Barlow et al (2013). World Bank Report (2016))

5.5 Areas for further research
Apart from revenue management practices, cost management practices also affect the performance of Local Authorities. Further research can be done on the impact of cost management practices on performance of Local Authorities.
5.6 Chapter Summary

This final chapter summarized the preceding chapters and highlighted the research study major findings, conclusion and recommendation of the research problem. The area for further research was also suggested in this chapter.
REFERENCE LIST

Books


Journals


Hagan, T.L. (2014) Measurements in quantitative research: How to select and report on research instruments, In Oncology pursuing forum, 41(4), and 431


Houghton, C., Casey, D., Shaw, D. and Murphy, K. (2013) Rigour in qualitative case study, 20(4), 12-17

Lewis, S. (2015) Qualitative inquiry and research design; Choosing among approaches, 1524
Lisle, D. J. (2011) The benefits and Challenges of Mixed Methodology Methods, Caribbean Curriculum, 18, 87-120


Mutsimba, S.A (2011) “Picking the Poor: Indicators for Geographic Targeting in Africa”


Websites

www.ghanaweb.com accessed 10 March 2017 1500hrs

www.makhado.org.sa accessed 28 February 2017 1800hrs

www.worldbank.org accessed 10 March 2017 1600hrs

www.mutale.gov.za accessed 01 March 2017 1400hrs

Others


APPENDIX I

COVER LETTER

Midlands State University
P. Bag 9055
Gweru

16 March 2017
The Finance Director
Municipality of Marondera
P. Bag
Marondera
Dear Sir

REF: PERMISSION TO CARRY OUT A RESEARCH

My name is Vimbayi Chikeya. I am a final year student at the Midlands State University, pursing a Bachelor of Commerce (Honours) Degree in Accounting. As part of the degree program, I am conducting a research entitled, “An assessment of the effectiveness of revenue management practices on performance of Local Authorities. Case of Municipality of Marondera”.

I am asking for your permission to conduct this research. All the information provided is guaranteed to remain confidential and will be used specifically for academic purposes. Your assistance to this research will be greatly appreciated.

Yours faithfully
Vimbayi J. Chikeya
R134164V
APPENDIX II
QUESTIONNAIRE

Questionnaire for Municipality of Marondera management and employees

My name is Vimbayi Chikeya. I am a final year student at the Midlands State University, pursing a Bachelor of Commerce (Honours) Degree in Accounting. As part of the degree program, I am conducting a research entitled, “An assessment of the effectiveness of revenue management practices on performance of Local Authorities. Case of Municipality of Marondera”.

I am kindly asking for your contribution to the question listed below

Instructions
Do not write your name on this questionnaire.
Please show responses by ticking in the box appropriate and fill in the corresponding space provided.

SECTION A

1. Gender
   Male □ Female □

2. Section of Operation
   Accounts □ Revenue □ Billing □ Salaries and wages □ IT □

3. Work Experience
   1-5 years □ 6-10 years □ above 10 years □

4. Highest educational qualifications
   O’level □ A ‘level □ Diploma □ Degree □ professional Qualification □

Any other (specify).................................................................................................................
5. The following are responsible for formulating revenue management practices

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Directors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Finance Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Human Resource Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Managers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify) ……………………………………………………………………

6. The following is in regard with the council’s revenue management practices

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. The council has revenue management practices.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. The revenue management practices are documented.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. The revenue management practices are communicated to all employees.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. The revenue management practices are simple to understand.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. The revenue management practices are communicated to new employees.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
7. The following constitute the revenue management practices of Municipality of Marondera

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Credit Control Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Debt Collection Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Customer Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Indigent Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Billing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>vi. Cash flow Planning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>vii. Internal Audit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify)………………………………………………………………………

8. The following form part of your revenue management practices implementation.

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Strategic decision making</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Personnel Participation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Personnel education and training</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Effective Communication</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Performance feedback</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify)………………………………………………………………………
9. The following are controls to ensure success of revenue management practices implementation

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Segregation of duties</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Authorisation and approval of transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Management Supervision</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Budgetary controls</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Government laws and regulations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify) ........................................................................................................

10. The following are personnel factors that influence the implementation of revenue management practices

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Commitment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Integrity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Communication skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Information technology skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Industrial Analysis skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>vi. Training</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify) ........................................................................................................
11. The council is facing the following problems in revenue management practice implementation

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Inadequate financial resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Lack of skills and capacity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Corruption</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. State control over council’s budgets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Inconsistent credit and debt collection measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (specify) .................................................................

12. The Finance department is audited both internally and externally

<table>
<thead>
<tr>
<th></th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

13. The following practices can enhance revenue generation at Municipality of Marondera

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Public private partnerships</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Automated revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Information and communication technology</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Value for money</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v. Benchmarking system</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
vi. Effective Communication

Any other factors that can enhance revenue management practices

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

Thank you for your cooperation
Council stamp
APPENDIX III
INTERVIEW GUIDE

1. Which revenue management practices are in place?

2. How does the council implement revenue management practises?

3. What are the guidelines in place to facilitate successful implementation of revenue management practises?

4. What controls are in place on revenue management practises?

5. How do staff participate in revenue management practice implementation?

6. What is your view regarding the adequacy of personnel to implement the revenue management guidelines?

7. When employing the revenue management procedures, what are the challenges being experienced?

8. What measures can be put in place to mitigate these challenges?

9. What would be the best revenue management practises at Municipality of Marondera?

Thank you for your cooperation.

Vimbai. J. Chikeya

R134164V