



Lupane State University

Building Communities through Knowledge

Faculty of Commerce

Department of Accounting and Finance

**THE IMPACT OF OWN SOURCE REVENUE COLLECTION STATE IN
LOCAL GOVERNMENT AUTHORITIES: THE CASE OF MATOBO
RURAL DISTRICT COUNCIL**

BY

ZIBUSISO NDLOVU

L0141014C SUPERVISOR: MR K. NGWENYA

**A RESEACH PROJECT SUBMITTED IN PARTIAL FULFILLMENT OF
THE REQUIREMENTS FOR THE DEGREE OF BACHELOR OF
COMMERCE HONOURS DEGREE IN ACCOUNTING AND FINANCE AT
LUPANE STATE UNIVERSITY**

MAY 2018

ABSTRACT

The purpose of this is to explore the impact of own source revenue collection state in local government authorities. The main objective was to identify the impact of own source revenue collection in local government authorities. This study was guided by the Tax deterrence theory which examine tax evasion and compliance. The study employed a qualitative research approach and a case study design and multiple sampling technique were used for the study. The collection of primary and secondary data was through the use of interviews, questionnaires (Both structured and unstructured) and documents review. The collected data was run through SPSS for analysis and results presented in tables, pie chart and bar graphs. The findings for the study indicated that there is negligence by tax collectors in revenue collection, hence the failure by council to collect all revenue due to them. Following the findings, it was concluded that penalties must be charged to policy and procedures neglectors. It was recommended that the council should constantly update customers on the accounts standings due and due at least quarterly. Further studies could be conducted on embracing new technologies in enhancing revenue collection in LGAs