

Journal of Economic Policy and Management Issues

ISSN: 2958-6313 Volume 4, Issue 1, 2025, pp. 35-48

The local government finance and development in Zimbabwe: An exploratory review

V.D. Takawira¹

Great Zimbabwe University, Zimbabwe

Email: violetdtakawira@gmail.com

T. Saungweme

Great Zimbabwe University, Zimbabwe

Email: talknice2009@gmail.com

Abstract

Keywords:

- Central government
- Local government finance
- Municipalities
- Urban councils
- Zimbabwe

This study examines the pathways for enhancing the financial sustainability of urban councils in Zimbabwe. The study adopts both theoretical and case study approaches to critically review the existing local government financing systems, further analysing opportunities to enhance urban councils' financial sustainability through diversified revenue sources, improved financial governance, and strategic partnerships. In light of the above, this study adds to the broader discourse on achieving National Development Strategy I, Vision 2030, Sustainable Development Goals and other international conventions through promoting effective and sustainable urban council financing and development in Zimbabwe that rely less on rate payments to support council operations. The study proposed a conceptual framework that recommends urban councils in Zimbabwe to create special economic zones and the diversification of business ventures, among other options, by exploring public-private partnerships.

1. Introduction

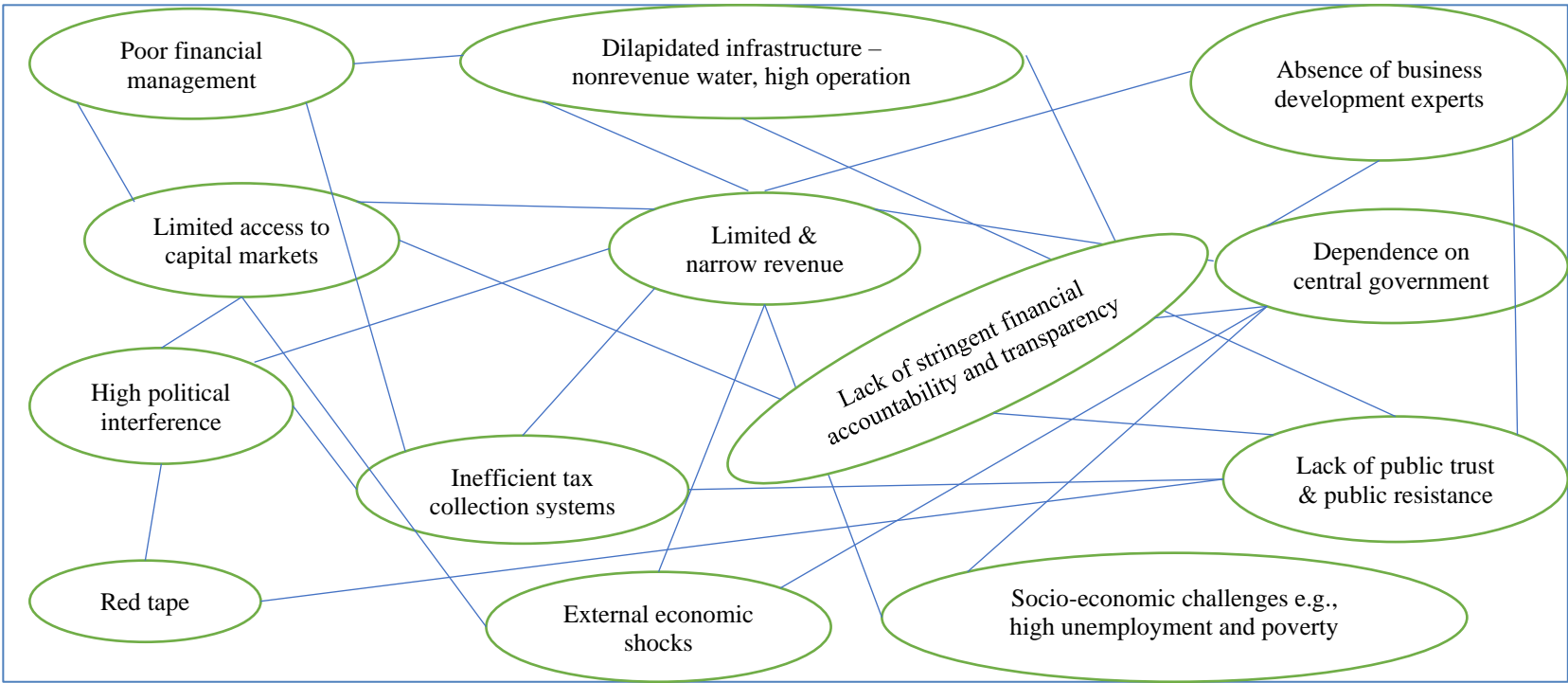
The percentage of African population living in cities and towns has increased dramatically over time, from roughly 27% in 1950 to 40% in 2015 and 44.5% in 2022 (United Nations Conference on Trade and Development, 2024). This transformation over the course of the last several decades has caused substantial positive and negative impact on the continent's economic, social and political landscape (see, for example, Sen 2024; Kwilinski et al., 2024; Nguyen and Nguyen, 2018). Rapid urbanisation in sub-Saharan Africa (SSA) has been marked by significant transformations in land systems and landscapes, coupled with limited formal employment opportunities, a predominance of lower-tier informal businesses, and persistent land degradation (Sen, 2024; Fu et al., 2022; Kilkis, 2022). This swift in urban growth has strained public finances, as cities struggled with the challenge of meeting the surging demand for infrastructure and essential services to support their growing populations (African Development Bank, 2023). The World Bank (2023) forecasts an increase in urban growth in SSA region from 3.4% in 2023 to 3.8% in 2024, highlighting the necessity to find innovative pathways towards achieving the *Africa We Want* through making cities and human settlements more inclusive, safe, resilient and sustainable (see also African Union, 2023). This regional vision focuses on improved public administration, smart cities and provision of efficient services to citizens for economic and social development.

While the national government bears the primary responsibility for enhancing the welfare of its citizens, local governments play a pivotal supporting role in promoting human development and addressing regional inequalities. They create an enabling environment for entrepreneurship and assist in establishing business clusters (Perugini, 2024). By implementing complementary policies aligned with national infrastructure initiatives, such as water, roads, healthcare, education, housing, economic zones, and other investment projects, local governments stimulate employment creation and improve community well-being, thereby contributing significantly to economic development (Darmawati et al., 2024). In fact, some developing countries, including Zimbabwe, have embraced fiscal decentralisation, transferring the responsibility for providing public goods and advancing developmental initiatives from central governments to local

¹ Corresponding author: Email: violetdtakawira@gmail.com

authorities (see Bao et al., 2024). As part of the broader devolution agenda in Zimbabwe, the government aims at improving democratic governance, improving service delivery, and promoting inclusive socioeconomic development (Government of Zimbabwe, 2013). Despite these initiatives, urban authorities continue to face an overwhelming challenge in generating sufficient financial resources to meet the growing demands and aspirations of their communities (see Mahama et al., 2024; Chigwata, 2017). Figure 1 outlines the political, economic, and administrative obstacles urban councils face in fulfilling their mandates. In response to these challenges, emerging economies have implemented substantial reforms, including tax reforms, fiscal decentralisation, and institutional and legal adjustments, to enhance income mobilisation efforts and promote regional development (Gwaindepi, 2021). Nevertheless, urban councils continue to struggle to raise adequate local revenue to support development initiatives effectively (Mahama et al., 2024). Numerous studies have shown that more decentralised fiscal administration widens revenue bases, enhances effective public finance management systems, and fosters well-regulated land markets (Henderson and Liu, 2023; Clifford et al., 2023). These improvements contribute to more efficient urban development, ultimately driving greater economic prosperity and inclusivity (Henderson and Liu, 2023; Clifford et al., 2023). Overall, local governments have played a crucial role in advancing national development objectives by leveraging the unique comparative advantages inherent in each locality (Glaeser, 2013). The devolution policy intends to position local authorities as catalysts for national development by enabling each to harness its comparative advantages to drive development effectively. Nonetheless, the existing body of research on urban public finance is still in its infancy. This study, therefore, seeks to analyse and investigate potential and sustainable ways of broadening current urban councils' finance system in Zimbabwe. The study is ordered as follows: the next section discusses local government finances and development in Zimbabwe, followed by an analysis of selected case studies. Subsequently, a proposed conceptual framework for urban council financing is presented, and the final section concludes the paper.

Figure 1: Problems experienced by urban councils in Zimbabwe

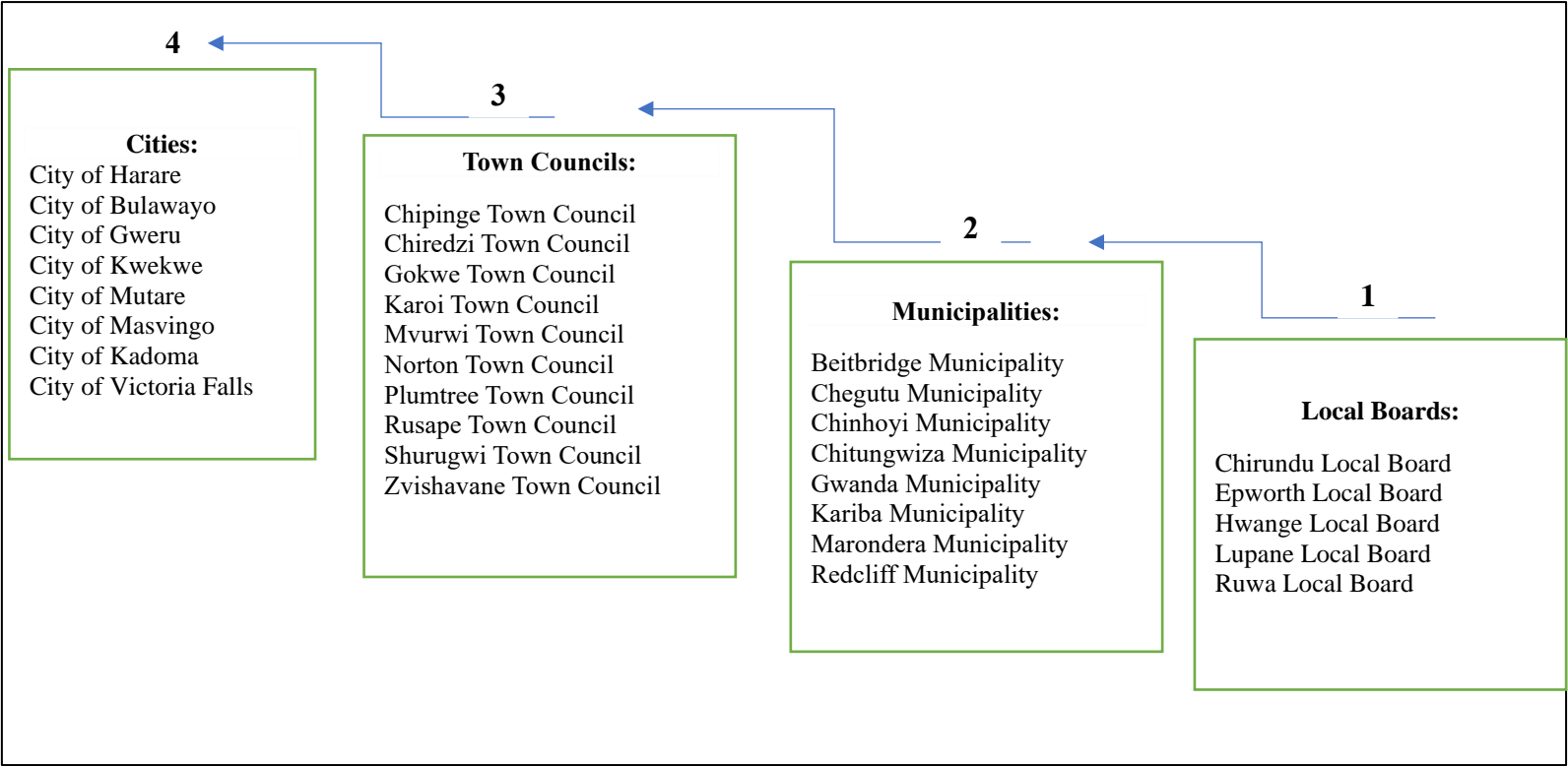


2. A review of local government finances and development in Zimbabwe

2.1 Overview of the local governance system in Zimbabwe

Zimbabwe's urban landscape has transformed dramatically over the years, marked by a structured progression through various stages of governance and development. This transformation is described in Figure 2, which depicts the progression of urban settlements from local boards to city councils. Local governments in Zimbabwe are crucial elements in the country's governance and service delivery framework. Explicitly, urban and rural councils, play a significant role in managing local affairs and are responsible for providing a range of services, such as water supply, waste management, local road construction and maintenance, health services, education facilities, industrial and recreational facilities. At the lowest on the urban councils hierarchy in Zimbabwe are local boards (Government of Zimbabwe, 2020). As of 2024, Zimbabwe had 8 local boards (Urban Councils Association of Zimbabwe, 2024). These local boards serve small urban areas of between 1000 to 20 000 people, and require huge central government financial and nonfinancial assistance to provide basic administrative functions, infrastructure development, and the provision of essential services to communities in their jurisdictions (Government of Zimbabwe, 2020). As these urban areas expand in size, population, and economic activity, local boards advance to the next governing level in the hierarchy of urban councils, which is town councils. Zimbabwe currently has 10 town councils (Urban Councils Association of Zimbabwe, 2024). Compared to local boards, town councils represent a more established urban area with a population size of between 20 000 and 50 000 and a broader range of services and infrastructure (Government of Zimbabwe, 2020; Urban Councils Association of Zimbabwe, 2024). Town councils have more autonomy and greater responsibilities, including managing public resources, maintaining infrastructure, and providing various public services like water, sanitation, and waste management (Government of Zimbabwe, 2020).

Figure 2: Stages in urban settlement growth



The third stage in the urban evolution in Zimbabwe is becoming a municipality. Zimbabwe has 8 municipalities, representing even more developed urban areas (Urban Councils Association of Zimbabwe, 2024). Compared to town councils, municipalities are characterised by a higher population density, population size of between 50 000 and 100 000 people, more diversified economies, and a more complex governance structure; implying that they are less dependent of central government support (Government of Zimbabwe, 2020). Zimbabwe has a mayor-town council system, where elected officials, that is, mayor and councillors, are responsible for making decisions about the town's development, economic policies, and social services (Government of Zimbabwe, 2020). Municipalities also have more resources and greater autonomy to implement local laws and regulations, ensuring that the urban area is well-managed and continues to grow sustainably. The highest status stage in urban council development in Zimbabwe is the designation of city councils. By 2024, there were 8 city Councils across the country (Government of Zimbabwe, 2020). Cities are the largest urban centres, with the most significant populations, the most diversified economies, and the most complex governance structures. City Councils have extensive powers and responsibilities, including urban planning, economic development, public safety, and social services (Government of Zimbabwe, 2020).

2.1 Legal framework governing local government finances in Zimbabwe

The local government finance system in Zimbabwe currently functions within a set statutory framework bordered by the country's constitution and a couple of parliamentary acts, such as the Public Finance Management Act [Chapter 22: 19] and Urban Councils Act (Chapter 29: 15). The Constitution of Zimbabwe is the primary authority in providing guidelines and authority for enabling the formation and running of urban councils. Section 276 No. 20 of 2013 subsection 2 permits for the creation of an Act of Parliament which provides for charges by council. This section confers functions on local authorities while subsection 2b provides for power to levy rates and taxes and generally to raise sufficient revenue from citizens to enable them to carry out their duties and responsibilities (Government of Zimbabwe, 2020).

Section 47 of the Public Finance Management Act [Chapter 22:19] mandates that councils submit their budget, detailing estimated revenue and expenditure for the financial year, along with the corresponding annual strategic plan, to the Minister of Local Government, Public Works and National Housing for approval (Government of Zimbabwe, 2017). Once approved, the city council will receive funding or support from the central government according to the submitted budget, supplementing its own revenue generated from rate payments, service charges and other entrepreneurial activities.

The third piece of legislature is the Urban Councils Act. The Urban Councils Act (Chapter 29:15) outlines the structures and administration of local authorities and grants them the authority to collect revenue from various sources. It also empowers councils to enact bylaws on specific issues and specifies the infrastructure and services they are allowed to provide. The act states that "With the written approval of the Minister and subject to such terms and conditions as he may impose, a council may engage in any commercial, industrial, agricultural or other activity to raise revenue for the council" (Government of Zimbabwe, 2020: 66). This suggests that councils in Zimbabwe are allowed to engage in various activities, such as commercial, industrial, agricultural or other types of business ventures, to generate revenue for themselves. However, before doing so, a council must first obtain written approval from the responsible Minister of local government. Additionally, the council must adhere to any specific terms and conditions set by the responsible Minister when conducting these activities. Table 1 summarises and outlines the additional legislation that governs the activities and finances of urban councils.

Table 1: Summary of legislation that governs the activities and finances of urban councils

Act	What the Act does
1. Prevention of Corruption Act (Chapter 9:16)	It defines corrupt activities and establishes an anti-corruption framework that the council must adhere to.
2. Roads Act (Chapter 13:18)	Identifies councils as road authorities responsible for planning, designing, constructing, and maintaining road infrastructure.
3. Public Health Act (Chapter 15:09)	Grants councils the status of public health agencies and outlines their roles and responsibilities as public health authorities.

4. Water Act (Chapter 20:24)	Establishes the framework for the management and use of water resources, acknowledging local authorities as key stakeholders in water management.
5. Environmental Management Act (Chapter 20:27)	Grants local authorities the authority to prepare and implement local environmental action plans.
6. Procurement Act (Chapter 22:14)	Establishes the institutional framework and procedures for councils to procure goods and services in a way that promotes value for money and minimises corruption.
7. Public Finance Management Act (Chapter 22:19)	Regulates the management of public finances by state-owned enterprises and outlines processes and procedures that foster sound financial management.
8. Labour Act (Chapter 28:01)	Provides for the administration of labour in councils.
9 Regional Town and Country Planning Act (Chapter 29:12)	Grants the authority to create master plans, local plans, and subject plans, and outlines the procedures for their preparation, regulation, and control of development in the built environment.

Source: Authors' compilation

Table 1 shows that since independence in 1980, the council finance system has undergone significant evolution, shaped by a range of economic, social, environmental, and external factors. These changes in economic conditions, social dynamics, natural events, and global influences have driven the need for adjustments in Zimbabwe's public financial management practices. The shifts have led to the enactment and revision of legislation governing council finances, aimed at broadening financial bases of councils, as well as, improving financial oversight and enhancing service delivery. Table 2 summarises the trends and developments related to the urban council finance system in Zimbabwe from 1980 to 2024.

Table 2: Evolution of urban councils financial systems in Zimbabwe

Period	Local government financial system	Macroeconomic environment
Phase 1: 1980-1999	Local governments heavily depended on funding from the central government, which provided financial support for infrastructure development, service delivery, and daily operations.	The economic environment was generally stable, leading to consistent government funding for urban councils. Infrastructure development projects were largely financed through a combination of central government allocations and donor assistance.
Phase II: 2000-2008	Urban councils in Zimbabwe encountered severe financial constraints due to the broader economic crisis. Rampant inflation significantly diminished the value of government allocations, undermining the purchasing power of councils. In response, urban councils became increasingly depended on both land based and non-land based revenues to maintain their operations and counteract the financial shortfall.	During the period 2000-2008, Zimbabwe experienced profound economic hardship marked by hyperinflation and a severe economic downturn. This led to a dramatic erosion of the value of the Zimbabwean dollar and diminishing the effectiveness of government allocations to urban councils. This economic turmoil led to a sharp decline in purchasing power, severely impacting the ability of urban councils to fund and maintain essential services and infrastructure. To cope with the drastic reduction in real revenue, councils were compelled to rely almost entirely on land based revenues included property taxes and land fees, as well as non-land based revenues included license fees for various businesses and occupations, administrative fees, (such as building permits and registration), service charges (such as water, parking and sewerage), and user fees. External funding for urban councils, including central government transfers and grants, significantly contracted over time and, in some cases, ceased entirely. However, despite these efforts, the financial strain persisted, severely hampering the councils' ability to deliver services and execute infrastructure projects.
Phase III: 2009-2013	Central government financial support to urban councils improved marginally received increasing support from international donors and aid agencies to mitigate the impact of economic challenges. Donor funding played a role in infrastructure projects and service delivery.	The country saw an economic rebound that boosted government revenue and increased support for local governments. Despite these improvements, financial support for urban councils remained inadequate.

Phase IV: 2014-2019	Government grants account for just 11% of the revenue, indicating the central government's limited fiscal capacity (ZEPARU, 2019). Borrowing, permitted only for short-term purposes under the Urban Councils Act, represents approximately 2% of the revenues (ZEPARU, 2019). Income-generating projects yield minimal revenue for local authorities, contributing only 2% (ZEPARU, 2019). License fees, linked to general economic activities, make up around 7% of total revenues (ZEPARU, 2019).	During the period from 2014 to 2019, urban councils in Zimbabwe continued to face severe revenue constraints, which have significantly impaired their capacity to provide essential services such as waste collection, sewer repairs and connections, road maintenance, and land servicing. To address systemic challenges, the government implemented the Transitional Stabilisation Programme (TSP), which sought to restore economic and financial stability while laying a foundation for sustainable growth. However, the fiscal austerity measures under the TSP often left urban councils underfunded and unable to meet the growing demands for public services.
Phase V: 2020-2024	During this period, the government made a significant shift in local government financing, discouraging reliance on central government funding and rate payments. Instead, there was a strong emphasis on increasing local revenue generation by urban councils through property taxes, service fees, and other locally generated revenues beyond rate payments.	The global COVID-19 pandemic, which began in 2019, created significant economic challenges for both the central government and urban councils. The pandemic led to economic disruptions and increased health-related expenditures, placing considerable strain on local government finances.

*ZEPARU means Zimbabwe Economic Policy Analysis Research Unit

Source: Authors' compilation

3. Urban councils challenges and financing: Case studies

Case study I: Helsinki City Council, Finland

Similar to other developed cities, Helsinki City Council faces the challenge of funding essential services and infrastructure within the constraints of a limited budget and evolving urban needs. The urban council encounters significant challenges associated with rising senior populations, a growing number of young people, climate issues that demand a response, and the service needs of an increasingly diverse population (Helsinki City Council, 2020). In response, the council designed and implemented structural reforms to increase efficiency, productivity, resources, and room for manoeuvre to the city's operations. The adopted strategies have helped Helsinki reduce dependence on traditional taxes and fees, foster economic growth, and support urban development. Helsinki City Council actively cooperates with universities and businesses in research and innovation projects, implying that all its operations are based on research (Helsinki City Council, 2020). The following are some of the innovations and alternative revenue streams undertaken by Helsinki city council:

- (i) *Carbon taxes and environmental levies*: To support sustainability goals, Helsinki has introduced these taxes to reduce emissions and fund environmental projects like renewable energy and green infrastructure.
- (ii) *Urban development and real estate ventures*: The city monetises real estate through mixed-use projects and commercial leases, generating income and promoting urban revitalisation.
- (iii) *Tourism promotion and cultural events*: By investing in tourism and cultural events, Helsinki boosts revenue through ticket sales and sponsorships while stimulating local economic activity.
- (iv) *Environmental sustainability innovations and investments*: The council increased investments in renewable energy projects, such as wind farms and solar panels, allowing Helsinki to generate revenue from selling excess energy.
- (v) *Public-private partnerships (PPPs)*: The council collaborated with the private sector in infrastructure development projects and services, leveraging on private sector expertise and resources.
- (vi) *Innovation and technology initiatives*: Helsinki embraces smart city projects and digital services to generate revenue and enhance sustainable service delivery.

Case study II: Johannesburg, South Africa

Johannesburg, with an estimated population of 6.3 million in 2023, accounted for over a third of Gauteng Province's population (World Bank, 2024). The city experienced rapid growth, averaging 4.1% annually from 1996 to 2001 and 3.2% from 2001 to 2011 (World Bank, 2024). The Johannesburg financing approach combines traditional and innovative revenue methods, focusing on efficient billing, strategic partnerships and transparent financial management, contributing to its financial stability and capacity to fund public services. Some of the adopted revenue-generating strategies include:

- (i) *Property tax and valuation*: The city uses a comprehensive property valuation system to ensure fair tax collection and accurate billing for municipal services.
- (ii) *Municipal services billing*: Revenue from water, electricity, waste management and sanitation is bolstered by smart metering, billing reforms and improved debt collection mechanisms.
- (iii) *Business licenses and permits*: Simplified processes for business licenses and permits have increased compliance and boosted revenue from related fees.
- (iv) *Advertising and sponsorships*: Revenue is generated through public space advertising and event sponsorships.
- (v) *Public-private partnerships (PPPs)*: Collaborations with private companies for infrastructure development and revenue-sharing arrangements contribute additional funds.
- (vi) *Land leasing and development*: Leasing city-owned land for development projects generates substantial revenue.
- (vii) *Tourism and events*: Promoting day and night tourism and hosting events lead to increased revenue from related taxes and fees.

4. Proposed urban council financing framework: A conceptual framework

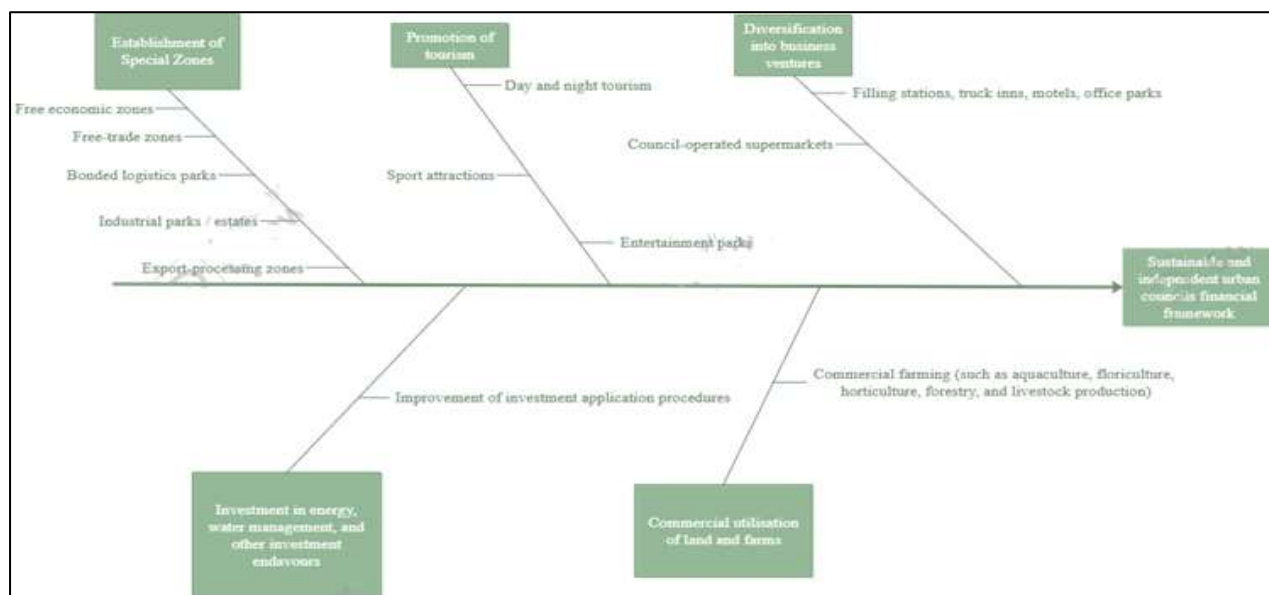
Urban councils in Zimbabwe should explore alternative revenue sources that are independent of central government funding and traditional rate payments. The urban councils should form strategic partnerships with the private sector

to finance infrastructure projects, enhance service delivery and undertake other investment ventures. Additionally, responsible borrowing from capital markets can be an effective strategy for funding council operations and investments, provided it is managed prudently. Thus, this study advocates for several strategic measures to enhance financial independence.

- (i) *Establishment of Special Economic Zones*: Councils should create special economic zones to attract investment and generate additional revenue.
- (ii) *Investment in energy and water management*: Aggressive investment in energy and water systems can increase revenue through the sale of excess energy to the national grid and increase the percentage of 'revenue water'.
- (iii) *Promotion of tourism*: Developing day and night tourism activities will boost revenue through service fees and related activities.
- (iv) *Diversification into business ventures*: Councils should seek out high-return business opportunities tailored to each city's comparative advantages. To effectively pursue these opportunities, city councils need skilled business development experts who can provide guidance and lead these initiatives. Potential business ventures are diverse and include but are not limited to, council-operated supermarkets, filling stations, truck inns, motels, office parks, parking facilities and sporting venues. These ventures can help generate new revenue streams and enhance financial independence and sustainability.
- (v) *Commercial utilisation of land and farms*: Leveraging land and agricultural assets for commercial purposes can provide additional financial resources. Where land is unsuitable for commercial agricultural activities, alternative opportunities such as tourism, sports, and other social events should be actively explored and developed.
- (vi) *Improvement of investment application procedures*: Simplifying and streamlining investment application processes will encourage more investment and economic activity.

Figure 3 presents the theoretical framework for sustainable urban councils financing system in Zimbabwe.

Figure 3: Strategic measures to enhance urban councils financial independence: The proposed conceptual framework



Source: Authors' compilation

5. Conclusion and recommendations

The evolution of local government financing in Zimbabwe reflects a significant shift from central government reliance in the 1980s to a more diversified approach that encourages urban councils to reduce dependence on rate payments. This transformation was influenced by political, economic, global and institutional factors, highlighting the need for innovative and sustainable financing methods. This study has provided an in-depth analysis of the challenges and opportunities for enhancing the financial sustainability of urban councils in Zimbabwe. Drawing on both theoretical insights and practical case studies, the research emphasizes the critical need for diversified revenue sources, improved financial governance, and strategic partnerships to mitigate the over-reliance on rate payments and land-based fees as primary funding mechanisms. The proposed conceptual framework outlines innovative pathways, including the establishment of special economic zones and the diversification of business ventures through public-private partnerships. By leveraging these strategies, urban councils can align their financial systems with broader development objectives, including Zimbabwe's National Development Strategy I, Vision 2030, and the Sustainable Development Goals. Lessons drawn from successful models in Helsinki and Johannesburg underscore the importance of adopting innovative revenue-generation strategies, such as urban development projects, environmental levies, and digital innovations. These examples demonstrate how urban councils in Zimbabwe can adapt global best practices to local contexts, fostering resilience and sustainability. Ultimately, the study highlights that achieving effective and sustainable urban council financing in Zimbabwe requires a multi-faceted approach. This includes robust legal frameworks, capacity building, and a commitment to transparent financial management. Such reforms will not only enhance service delivery but also contribute to broader socio-economic development, ensuring that urban councils play a pivotal role in shaping inclusive and resilient urban futures. Future studies on this subject should examine empirically the efficacy of the recommendations proposed in this study. These investigations should actively involve local communities and civil society organisations to ensure inclusivity, practicality and effectiveness. Additionally, future research should integrate environmental, social, and economic sustainability issues into the analysis to offer a holistic approach.

Acknowledgements: The authors would like to thank the anonymous reviewers for their valuable comments.

Declaration of interest: The authors declare no competing interests.

References

- African Development Bank. (2023). From Millions to Billions: Financing the Development of African Cities. African Development Bank Group.
https://www.afdb.org/sites/default/files/documents/publications/financing_the_development_of_african_cities_-_afdb-bigwin_report_2023.pdf.
- African Union. (2023). Agenda 2063: The Africa. Addis Ababa: African Union.
- Bao, H.X.H., Wang, Z., and Wu, R.L. (2024). Understanding local government debt financing of infrastructure projects in China: Evidence based on accounting data from local government financing vehicles. *Land Use Policy*, 136. <https://doi.org/10.1016/j.landusepol.2023.106964>.
- Chigwata, T. (2017). Fiscal decentralisation: Constraints to revenue-raising by local governments in Zimbabwe. <https://10.4018/978-1-5225-1645-3.ch010>.
- Clifford, J.P., Doran, J., Crowley, F. and Jordan, D. (2023). The relationship between city size, decentralisation and economic growth. *Journal of Economic Studies*, 50(6), 1171-1189. <https://doi.org/10.1108/JES-03-2022-0146>.
- Darmawati, Mediawati, E., and Rasyid, S. (2024). New trends and directions in local government finance research: A bibliometric analysis. *Public and Municipal Finance*, 13(1), 137-149. [https://dx.doi.org/10.21511/pmf.13\(1\).2024.11](https://dx.doi.org/10.21511/pmf.13(1).2024.11).
- Fu, S., Zhang, X., Kuang, W., and Guo, C. (2022). Characteristics of changes in urban land use and efficiency evaluation in the Qinghai-Tibet Plateau from 1990 to 2020. *Land*, 11(5), 757. <https://doi.org/10.3390/land11050757>.
- Glaeser, E.L. (2013). Chapter 4 - Urban Public Finance. *Handbook of Public Economics*. Editors Alan J. Auerbach, Raj Chetty, Martin Feldstein, Emmanuel Saez. <https://doi.org/10.1016/B978-0-444-53759-1.00004-2>.
- Government of Zimbabwe. (2013). Constitution of Zimbabwe (Amendment No. 20). Harare: Printflow.
- Government of Zimbabwe. (2017). Public Finance Management Act. Harare: Printflow.
- Government of Zimbabwe. (2020). Urban Councils Act. Harare: Printflow.
- Gwaindepi, A. (2021). Domestic revenue mobilisation in developing countries: An exploratory analysis of sub-Saharan Africa and Latin America. *Journal of International Development*, 33(2), 396-421.
- Helsinki City Council. (2020). A place of growth: Helsinki City Strategy 2021-2025. Helsinki: City of Helsinki.
- Henderson, V., and Liu, V. (2023). Urban land markets and city development: Sub-Saharan Africa LSE Geography and Environment Discussion Paper Series. Paper No. 44.
- Kılış, S. (2022). Urban emissions and land use efficiency scenarios towards effective climate mitigation in urban systems. *Renewable and Sustainable Energy Reviews*, 167. <https://doi.org/10.1016/j.rser.2022.112733>.
- Kwilinski, A., Lyulyov, O., and Pimonenko, T. (2024). The Effects of urbanisation on green growth within sustainable development goals. *Land*, 12(2). <https://doi.org/10.3390/land12020511>.
- Mahama, P.Y., Abdul-Gafaru, A., and Kwame, A. (2024). Local revenue mobilisation in Ghana: Why similar metropolitan and municipal assemblies exhibit different outcomes. *Social Sciences & Humanities Open*, 9. <https://doi.org/10.1016/j.ssaho.2024.100853>.

Nguyen, H.M. and Nguyen, L.D. (2018). The relationship between urbanisation and economic growth: An empirical study on ASEAN countries. *International Journal of Social Economics*, 45(2), 316-339. <https://doi.org/10.1108/IJSE-12-2016-0358>.

Perugini, F. (2024). Local government efficiency and economic growth: The Italian case. *Socio-Economic Planning Sciences*, 91. <https://doi.org/10.1016/j.seps.2023.101775>.

Sen, K. (2024). The political economy of structural transformation in African cities: Insights from the deals and development framework. *WIDER Working Paper* 2024/50.

United Nations Conference on Trade and Development. (2024). *Handbook of Statistics 2023*. New York: UNCTAD.

Urban Councils Association of Zimbabwe. (2024, August 29). UCAZ. Retrieved from <https://ucaz.org.zw/>.

World Bank. (2023). *The Urban Transition in Sub-Saharan Africa Implications for Economic Growth and Poverty Reduction*. Washington DC.

<https://documents1.worldbank.org/curated/ru/657321468740136695/pdf/355640ENGLISH01nglish1full01PUBLIC1.pdf>.

World Bank. (2024). *World Development Indicators*. Washington DC: World Bank.

ZEPARU. (2019). *Main Bottlenecks at the local authority level that could pose challenges for growth and sustainability*. Harare: ZEPARU.