INFLUENCE OF CAPABILITIES FOR RESOURCE MOBILIZATION ON THE PERFORMANCE OF THE LOCAL AUTHORITIES IN ZAMBIA

Shimwanga Monde Felistus[1i],
Kalisto Kalimaposo[2],
Royson M. Mukwena[3],
Musole Siachisa[4]

[i]Doctor of Philosophy Student,
University of Zambia,
Zambia
[2]Senior Lecturer,
University of Zambia,
Zambia
[3]Vice-Chancellor,
Mulungushi University,
Zambia
[4]Full-Time Lecturer,
Mulungushi University,
Zambia

Abstract:

This study examined the influence of resource mobilization capabilities on the performance of local authorities in Zambia, addressing a decade-long performance challenge despite various government interventions. Using a correlational research design with a sample of 736 employees from 116 local authorities, the study tested the hypothesis that there is no statistically significant influence of resource mobilization capabilities on the financial performance of local authorities. Data collected through a structured questionnaire and analyzed using multiple linear regression revealed a significant positive relationship between capabilities for resource mobilization and local authorities' performance (B = 0.272, t = 6.516, p < .001), with the model explaining 63.7% of the performance variance. While local authorities demonstrated strengths in developing annual work plans, they struggled to provide all required public services. The study concludes that resource mobilization capabilities significantly influence local authorities' performance in Zambia and recommends enhancing resource mobilization strategies, improving service delivery capabilities, promoting knowledge sharing among local authorities, investing in technology-enabled systems for revenue collection and

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[i] Correspondence: email shimwangafm@yahoo.com

management, and implementing standardized performance management practices to address the identified performance gaps and improve overall public service delivery.

Keywords: resource mobilization, the performance of the local authorities, Zambia

1. Background of the Study

Zambia has a three-tier local government system, and the local authorities are referred to as councils. There are one hundred sixteen (116) local authorities in Zambia, consisting of five (5) city councils, fourteen (14) municipal councils and ninety-seven (97) town councils. The Minister may, by statutory order, establish for any district, a city council, municipal council or town council, and the name of the council shall include the name of the district. The first schedule of the Local Government Act (section 16(2) provides for the functions of the local authorities in Zambia which include providing general administration of the local authority, regulating the erection and display of advertisements and advertising devises, providing agricultural services, public street and maintain roads, provide community development services, establish and maintain public amenities, provide public health services and maintain environmental health services, maintain public order, conduct registrations of marriages, deaths, births, properties, clubs and transactional land persons within area of jurisdiction, establish and maintain sanitation and drainages and other additional devolved functions of a local authority (GRZ, 2019a)

Local authorities in Zambia are very important institutions established under the (GRZ, 2019b) to discharge functions conferred on them by the Act, which includes provision of comprehensive civic services within the area of their jurisdiction. Being institutions, whose services directly involve citizens at the local level, their functions are very important to the national development due to their influence on economic, social, political and cultural development. However, most of the local authorities in Zambia have recorded poor performance for more than a decade as evidenced by various studies conducted. Lolojih (2014) revealed the case of Lusaka City, Choma Municipal and Luwingu District councils while Kapambwe (2018) discovered the case of Lusaka City and Chongwe Town councils. According to these researchers, the local authorities in Zambia performed poorly due to limited capacity, limited resources (financial/material) and lack of qualified personnel.

The government of the Republic of Zambia, being responsible for ensuring that the functions of the local authorities are performed in a manner that facilitates the achievement of the purpose for which they were created, has been implementing measures to ameliorate the performance of the local authorities through decentralization, restructuring of the councils, the introduction of integrated development planning to reinforce the process of devolution and enhance governance at the local level but the problem has continued.

For the past five years, many of the local authorities have been cited for various operational and financial inadequacies as well as financial irregularities, signifying a crisis in terms of resource mobilization and allocation among key sectors of these institutions. This has been confirmed by the auditor general, who has continuously reported failure to provide services, failure to collect revenue, misappropriations of funds and mismanagement of resources which are supposed to be used to achieve organizational goals by most of the local authorities in Zambia (Republic of Zambia, 2021). This aspect questions the strategic leadership practices of the local authorities in Zambia. Considering the findings of studies conducted on the subject, limited capacity, limited resources (financial/material) and lack of qualified personnel (Kapambwe, 2018; Lolojih, 2014) may not be the only reasons responsible for the poor performance of the local authorities in Zambia.

In terms of financial challenges, the local authorities have substantial financial resources from grants such as the Local Government Equalization Fund (LGEF), which is monthly funding from the Central Government that was established in 2014 through the Local Government (Amendment) Act No. 12 of 2014 to support the financing of salaries and for the performance of the functions of the council. The Constituency Development Fund (CDF) is another funding given to the councils for local developmental projects, which has recently been increased by 87% in 2022, while the special and capital grants are only given in special cases as well as grants in real of rates as supplementary funding in addition to the levies and local taxes collected by the local authorities to finance the delivery of exclusive local government functions. This shows that the local authorities receive substantial funding from the central government, which, combined with the locally generated revenue, should reasonably enable them to finance their annual budgets. However, their ability to mobilize and utilize available resources towards achieving organizational goals can also influence their performance.

According to Scheuer *et al.* (2008), among the factors that cause or facilitate the high performance of organizations in changing circumstances include developments in the resource-based view of the firm and utilization of dynamic capabilities. This implies that for any organization to sustain its performance over time, it must be able to flexibly familiarize itself with the changing needs of the environment and employ strategies that help to create new products, improved products and services, which can possibly be attained through the utilization of a firm's resources in a dynamic way. The Government of the Republic of Zambia granted the local authorities' autonomy through decentralization, as a way of improving the operations of the local authorities to become proactive in generating strategies to sustain their activities and reduce total dependence on the central government for solutions to problems. This led to the Local Government Service Commission implementing the decentralized structure, which led to the recruitment and transfers of qualified personnel to meet the personnel demands of each Council to address issues of limited capacity and lack of qualified personnel to improve the operations of the local authorities, but the local authorities have continued to report underperformance (Republic of Zambia, 2021). These characteristics question

the operational process innovations by the Local Authorities in Zambia. On record is the case of Lusaka City Council, where (Lolojih (2014) and Kapambwe (2018) have conducted their investigation before and after the implementation of the decentralized structure, but reports of poor performance have continued to be recorded.

Many stakeholders have variously described the prevailing situation in the local authorities countrywide as a collapsed local government system to the extent that the local authorities have lamentably failed to deliver the desired services to their communities (OSSREA, 2007). This failure refers to issues such as poor refuse collection; non maintained of tarmac and gravel roads, poor street lighting, fire services and housing; markets; bus terminals; management of unplanned settlements and other social services making most of the urban councils in situations that leaves much to be desired. Many African municipalities are facing similar service delivery challenges, and there has been increasing community impatience related to basic municipal service delivery in developing countries (Masiya *et al.*, 2019).

Therefore, since limited capacity has been cited to be the major contributing factor to the poor performance of the local authorities in Zambia, there is an assumption that the local authorities in Zambia have not exploited their dynamic capabilities to adapt to the dynamic environment by reconfiguring other resources (financial assets, technology, manpower), and ordinary capabilities to build, integrate all the resources for the purpose of creating new products, improve services or processes and ultimately improve their performance. Although different councils have different operational needs, all councils are funded equally regardless of the category (city, municipal or district), level of development, sustainability of revenue sources and the required workforce. This is partially the reason why some of the local authorities seem to be so dependent on the central government for the provision of grants despite having a reasonable revenue base, which, if reconfigured, can improve their performance. This is evident in the (MLG, 2021) where some local authorities have continuously been reported to have failed to collect revenue, misused or misappropriated resources which could have been used to carry out their mandates effectively. The local government equalization fund is an example of such grants given to the local authorities in Zambia to supplement locally generated resources. This means that the local authorities are expected to employ strategic leadership practices; resource mobilization strategies to innovate their operational processes for better performance.

2. Specific Objective

- To examine the influence of resource mobilization capabilities on the performance of local authorities in Zambia.

2.1 Hypothesis of the Study

H01: There is no statistically significant influence on resource mobilization capabilities and financial performance of the local authorities in Zambia.

3. Theoretical Framework

The Resource-Based View theory (RBV) has, over the past 10 years, become very popular in the Strategic Human Resource Management (SHRM) literature. It has provided the foundation or basis for both the theoretical and empirical examination of SHRM. The RBV is not just related to SHRM but to the organization as a whole. The RBV theory comprehends organizational resources as very powerful and unique to give an organization a competitive advantage and consequently improve performance. These resources can include all organizational strategic possessions such as organizational attributes, capabilities, knowledge, and the processes (e.g., management decision-making) employed by an organization to create and implement strategy. Specifically identified by Barney are three categories of resources: physical, human and organizational (Millmore, 2007). Human resources are considered to be the knowledge and experience of the human resource practitioners in an organization, which in this study can be referred to as strategic human resource practices which can be applied in a way that continually improves the performance of an organization. The organizational resources, on the other hand, can be referred to as formal organizational resources, such as their structure and its systems for planning, coordinating and controlling, as well as informal aspects, such as the nature of internal and external relationships which enable an organization to strategically innovate its operational processes to meet the demands of both the external and internal environment to remain relevant. The physical resources can refer to all the tangible resources an organization has, such as equipment, finances, and working space, which this study assumes can be mobilized to enable an organization to produce the required goods and services and achieve optimum performance.

Carton & Hofer (2006) identified organizational resources as including all assets, capabilities, organizational processes, firm attributes, information, and knowledge that are controlled by a firm to enable it conceive of and implement strategies that improve its efficiency and effectiveness.

However, regardless of the array of resources, the RBV theory argues that strategy implementation for firms must continually strive to acquire, develop and upgrade resources and capabilities if they are to maintain competitiveness and growth in a changing organizational environment (Ombaka *et al.*, 2015), because the growth of an organization involves the exploitation of its existing resources and the development of new ones (G. Johnson *et al.*, 2008).

Therefore, this theory explains how organizational resources are linked to the strategic leadership practices of a firm. It proposes that physical, human and organizational resources are tied, semi-permanently, to the organization (Walker, 2004) and cannot work in isolation to achieve optimum performance. It contends that an organization ought to know which of its resources are valuable and rare and be capable of exploiting these resources to its advantage. According to this theory, it is assumed that Firms within an industry (or group) may vary in terms of the type of resources and how the resources are controlled, and it is not possible that organizations can have exactly the

same types of resources and employ similar strategies to achieve their intended goals but they are different. Hence, what seems to matter the most is how each organization manages its resources to improve its performance. This assumption is confirmed in the arrangement of the local authorities in Zambia, which are categorized according to city, municipal, and town councils due to their heterogeneity. They are determined by their level of development, especially the main funding for operations (Local Government Equalization Fund) from central government, which is determined by their revenue base except for the Constituency Development Fund (CDF) that is the same across all local authorities' regardless of their revenue base. For example, district councils are characterized by limited sources of revenue and receive 100% funding from the central government. In contrast, municipal and city councils are partially funded as they are expected to raise their own funds to finance their annual budgets due to having a broader revenue base as compared to the town councils.

Considering the principle of strategic management that calls for constant planning, implementing, monitoring, evaluating and modification of organizational processes to meet the intended goals, people are a key resource that forms a significant component of an organization's strategic management position. Their capabilities can affect the exercise of strategic choice and the effectiveness of the way in which strategy is translated into action. Capabilities do not only translate to the ability of people in an organization to coordinate a collection of resources towards the attainment of organizational goals but also as a collection of organizational routines, where those involved know and understand these routines and are able to respond to every situation in a competent and productive manner.

4. Literature Review

Various studies have reviewed the capabilities for resource mobilisation and the performance of the local authorities. Among them include Paul (2021), who conducted a study on the sources and governance principles of financial resource mobilization, as well as the accountability systems in the Kabale district local government in Uganda. The study included both qualitative and quantitative methodologies, selecting a sample of 89 units by random and purposeful sampling. According to the study, the primary sources of revenue for the Kabale district local government are the hotel tax, service tax, and charge on profits, and professionalism is the most relevant governing concept for effective financial resource mobilization. The study also found that while service tax and property taxes are common sources of revenue for local governments, rural properties are often not taxed, and even in urban areas where this tax is levied, property owners tend to collude with tax collectors and avoid paying the tax, thereby limiting revenue collection. The study also indicated that there is a weak and insignificant correlation between financial resource mobilization and accountability in the local administration of the Kabale district.

Kharel and Kharel (2020), on the other hand, conducted a study to evaluate the efficiency of budget execution for resource mobilization in Nepal's local government. The study spans the years 2001/02 to 2019/20 and employs a descriptive and analytic research design to examine and assess the various local government sectors. The study utilized secondary data from sources including Economic Surveys, the Ministry of Local Government, the Ministry of Finance, several budget speeches, planning documents, the Nepal Rastra Bank, the Central Bureau of Statistics, and other local government-related organizations. The efficacy of budget execution is judged by local improvements such as schools, health centres, access to clean drinking water, local roadways, poverty reduction, and employment possibilities. The study will utilize correlation and linear regression analysis to demonstrate the relationship between resource mobilisation capabilities and the performance of the local authorities in Zambia.

Shrestha (2020) undertook a study entitled *An Assessment of Local Government Capacity for Mobilizing Revenue: A Case Study on Nepal*. The study employed a mixed-methods approach to examine the capacity of local government in Nepal, with a particular focus on the District Development Committee (DDC). The study utilized a benchmarking methodology to assess quantitative and qualitative data obtained from secondary sources, such as the internal revenue and GDP of 75 DDCs, and primary sources, such as a survey questionnaire and Key Informant Interviews (KII) with local authorities and taxpayers. Two DDCs, Tanahun and Rautahat, were chosen based on their fiscal resource mobilization capacity. The study indicated that DDCs in Nepal perform poorly in local resource mobilization, with a ratio of 4.17% compared to the national average of 13%. The study also discovered that the efforts made by DDCs to mobilize local resources through better compliance levels on decentralized sources of revenue vary based on the DDC's capacity and influence local resource mobilization. In addition, the study indicated that enhanced government-to-taxpayer interactions result in increased compliance and internal revenue for DDCs.

Abdulkarim and Mahmood (2019) examined the factors that lead to the low amount of internally produced revenue in local governments. The specific objective of the study was to test the hypotheses that revenue collectors' negligence does not significantly impact internal revenue generation and its utilization in Lere local government and that ineffective tax administration does not significantly impede internal revenue generation in Lere local government. The study concluded that the Lere local government has not been able to generate a substantial amount of revenue from internal sources, that the majority of revenue comes from external sources and that over the period of 2010-2014, internal revenue accounted for less than 3% of total revenue. The data indicates that there are problems with the revenue collection methods, a lack of facilities, a lack of training for revenue officers, insufficient supervision, and a lack of effort in collecting taxes and fees. In addition, the study revealed that the local government lacks the authority to properly administer taxes and produce money due to state government interference with sources of internal revenue generation, a limited revenue base, and the inability to pass bylaws. The conclusion of the study is that

ineffective tax administration and carelessness on the part of revenue collectors greatly limit the local government of Lere's ability to generate revenue from internal sources. The report advises that Lere local government should focus on enhancing its tax administration and revenue collection methods in order to boost its internally produced revenue and enhance its ability to finance its expenditures. The study recommends that the Lere local government improve its tax administration and revenue collection procedures to increase its internally generated revenue and enhance its ability to finance its expenditures (LGAs).

In Zambia, a study titled *An Assessment of Resource Generation on the Development of Local Government: A case of Mongu Municipal Council in Western Province* was conducted by Mulenga and Siwila (2020), to determine the sources of revenue for local governments in Zambia's Western Province. The objectives of the research included determining the extent to which the council collects revenue in relation to the services provided to the community, examining the mechanism in place to ensure transparency and accountability in the administration of council finances, and identifying the types of funding received from the central government and their adequacy. Regarding methodology, the study employed a descriptive and exploratory design, with a sample size of thirty respondents, comprising council senior management officials, middle management, local councillors, and residents of Zambia's Mongu Western Province. Data was obtained through structured questionnaires using both primary and secondary sources. Both qualitative and quantitative methodologies were utilized to analyse the data, where 52% of respondents were dissatisfied with the applicability of revenue streams, while 48% were satisfied. The investigation also revealed problems with revenue collection methods, a lack of facilities and training for revenue officers, inadequate supervision, and insufficient effort in collecting taxes and fees. In addition, it was determined that the local government lacked the authority to properly administer taxes and produce money due to the state government's encroachment on its sources of internal revenue generation, its limited revenue base, and its inability to pass bylaws.

The studies by Abdulkarim and Mahmood (2019), Mulenga and Siwila (2020), Paul (2021), Kharel & Kharel (2020), and Shrestha (2020) examined the subject of financial resource mobilization and accountability in local governments in Uganda, Nepal and Nigeria. All studies found that the primary sources of revenue for local governments were taxes such as hotel tax, service tax and charges on profits. Professionalism was identified as the most important concept for effective financial resource mobilization. The studies also revealed that there are challenges with tax collection, particularly with rural properties and urban property owners colluding with tax collectors to avoid paying taxes. This results in limited revenue collection. Additionally, the studies indicated that there is a weak correlation between financial resource mobilization and accountability in local administration. In Nepal, the efficacy of budget execution is judged by local improvements such as schools, health centres, and access to clean drinking water, local roadways, poverty reduction, and employment possibilities. DDCs in Nepal perform poorly in local resource mobilization. In Nigeria, factors such as revenue collectors'

negligence, poor record-keeping, and lack of political will were found to lead to the low amount of internally produced revenue in local governments. The studies reviewed did not specifically examine the influence of resources mobilization capabilities on the performance of the local authorities in Zambia, but have provided a gap in understanding this specific relationship in this country. Additionally, the reviewed studies focused on specific challenges such as poor tax collection and weak correlation between financial resource mobilization and accountability in local administration, while the current objective aims to examine the broader influence of resource mobilization capabilities on local authority's performance in Zambia. This research gap highlights the need for further study to understand how the specific context and challenges of financial resource mobilization in Zambia may impact the performance of local authorities in the country.

5. Data Presentation, Analysis and Discussion of Findings

5.1 Response Rate
The response rate is a crucial indicator of the study's representativeness and the reliability of the data collected. Table 1 presents the response rate achieved in this study.

Table 1: Response Rate

Sample Size	Responses Received	Response Rate
736	593	80.6%

The study targeted a sample of 736 respondents from local authorities across Zambia. Out of these, 593 questionnaires were returned and properly filled, representing a response rate of 80.6%. This high response rate significantly enhances the validity and reliability of the study findings.

Recent literature suggests that response rates in organizational research have been declining over the past decade, with average rates ranging from 30% to 50% (Rogelberg & Stanton, 2023). In this context, the achieved response rate of 80.6% is exceptionally high and indicative of strong engagement from local authority personnel. This high rate was achieved through several strategies, including the use of an electronic questionnaire platform, personalized email invitations, and multiple follow-up reminders. Additionally, the relevance of the research topic to the respondents' daily work likely contributed to their willingness to participate (Mellahi & Harris, 2022).

The high response rate has significant implications for the study's validity. It substantially reduces the risk of non-response bias, which occurs when the opinions or characteristics of non-respondents differ systematically from those who responded (Anseel, *et al.*, 2021). Furthermore, it enhances the generalizability of the findings to the broader population of local authority employees in Zambia. As noted by Chen *et al.* (2024), response rates exceeding 70% in organizational research provide a robust foundation for drawing meaningful conclusions about the population under study.

5.2 Capabilities for Resource Mobilization in Local Authorities

This section presents the descriptive statistics for the capabilities of resource mobilization in local authorities. The results are based on a 5-point Likert scale where 1 represents Strongly Disagree (SD), 2 represents Disagree (D), 3 represents Neutral (N), 4 represents Agree (A), and 5 represents Strongly Agree (SA). Table 2 presents the frequency distributions, means, and standard deviations for each item measuring resource mobilization capabilities.

Table 2: Descriptive Statistics for Capabilities for Resource Mobilization

Question	SD (%)	D (%)	N (%)	A (%)	SA (%)	M	SD
Our local authority experiences environmental changes (political changes, sociocultural changes, economic changes, technological changes) that affect organizational resources.	23 (3.9)	11 (1.9)	31 (5.2)	278 (46.9)	250 (42.2)	4.22	0.923
Effective strategies are in place to mobilize financial resources	31 (5.2)	60 (10.1)	84 (14.2)	348 (58.7)	70 (11.8)	3.62	0.995
The governance principles of financial resource mobilization, such as transparency, accountability, risk management participation, integrity, stakeholder engagement, continuous improvement and sustainability in our local authority, are frequently well-defined	18 (3.0)	66 (11.1)	86 (14.5)	331 (55.8)	92 (15.5)	3.70	0.963
Revenue collection methods within our local authority are frequently reviewed to enhance efficient	37 (6.2)	128 (21.6)	80 (13.5)	270 (45.5)	78 (13.2)	3.38	1.143
Interactions between consumers of council services and council employees frequently lead to increased compliance and increased revenue for our local authority	33 (5.6)	37 (6.2)	75 (12.6)	317 (53.5)	131 (22.1)	3.80	1.030
There is an effective revenue administration system that enhances our local authority's ability to generate income from various sources	34 (5.7)	123 (20.7)	144 (24.3)	252 (42.5)	40 (6.7)	3.24	1.038
Revenue collectors in our local authority are very professional in executing their duties	47 (7.9)	138 (23.3)	192 (32.4)	191 (32.2)	25 (4.2)	3.02	1.021
Our local authority effectively utilizes technology-enabled systems for streamlined revenue collection processes.	62 (10.5)	248 (41.8)	128 (21.6)	138 (23.3)	17 (2.9)	2.66	1.035
Our local authority effectively utilizes technology-enabled systems for the prevention of revenue leakage/evasion	115 (19.4)	208 (35.1)	129 (21.8)	117 (19.7)	24 (4.0)	2.54	1.130
Our local authority effectively utilizes technology-enabled systems for fraud prevention in revenue collection	121 (20.4)	208 (35.1)	137 (23.1)	110 (18.5)	17 (2.9)	2.48	1.097

This section presents a detailed analysis of the descriptive statistics for the capabilities of resource mobilization in local authorities. The results are based on a 5-point Likert scale where 1 represents Strongly Disagree (SD), 2 represents Disagree (D), 3 represents

Neutral (N), 4 represents Agree (A), and 5 represents Strongly Agree (SA). For interpreting the mean scores, the following criteria are used: 4.51-5.00 (Strongly Agree), 3.51-4.50 (Agree), 2.51-3.50 (Neutral), 1.51-2.50 (Disagree), and 1.00-1.50 (Strongly Disagree). Standard deviation (SD) values indicate the spread of responses, with lower values suggesting greater consensus among respondents.

5.3 Environmental Changes Affecting Organizational Resources

The highest mean score (M = 4.22, SD = 0.923) was observed for the recognition of environmental changes affecting organizational resources, with 89.1% of respondents either agreeing or strongly agreeing. This score falls within the "Agree" category, indicating a strong consensus among respondents. The relatively low standard deviation suggests consistency in this perception across local authorities. This finding strongly aligns with the dynamic capabilities framework proposed by Teece (2018), which emphasizes the importance of sensing and shaping opportunities and threats in rapidly changing environments.

The high level of agreement converges with the findings of Akomea *et al.* (2023), who emphasized the importance of social capital and entrepreneurial orientation in enhancing performance in developing markets. Similarly, Gannan *et al.* (2023) highlighted the need for local authorities to be aware of environmental changes, particularly in the context of sustainable development initiatives. This awareness is crucial for developing adaptive strategies in resource mobilization.

However, as Gumbie *et al.* (2023) pointed out in their study of Zimbabwean urban local authorities, translating awareness into effective action requires appropriate human resource management strategies and performance-based incentives. The high awareness demonstrated by Zambian local authorities provides a strong foundation, but the challenge lies in leveraging this awareness to create tangible improvements in resource mobilization strategies.

5.4 Effective Strategies for Financial Resource Mobilization

The mean score for effective strategies in place to mobilize financial resources (M = 3.62, SD = 0.995) falls within the "Agree" category, with 70.5% of respondents agreeing or strongly agreeing. This finding resonates with the work of Paul (2021), who identified the importance of effective strategies in financial resource mobilization in Ugandan local governments. The standard deviation suggests some variability in perceptions across different local authorities.

This result aligns with the observations of Kharel and Kharel (2020) in their study of Nepalese local governments, which highlighted the importance of budget execution efficiency in resource mobilization. Similarly, Shrestha (2020) emphasized the role of effective strategies in enhancing local resource mobilization in Nepal, particularly through improved compliance levels on decentralized sources of revenue.

However, the presence of disagreement (15.3%) indicates room for improvement, echoing the findings of Abdulkarim and Mahmood (2019) in their study of Nigerian local

governments. They identified challenges in internal revenue generation due to ineffective tax administration and neglect by revenue collectors. This suggests that while Zambian local authorities have made progress, there's a need for continuous refinement and implementation of financial resource mobilization strategies.

5.5 Governance Principles in Financial Resource Mobilization

The governance principles of financial resource mobilization received a mean score of 3.70 (SD = 0.963), falling within the "Agree" category, with 71.3% of respondents agreeing or strongly agreeing that these principles are well-defined. This finding aligns with the emphasis on governance principles highlighted by Paul (2021) in the context of Ugandan local governments, particularly the importance of transparency and accountability in resource mobilization.

The result converges with the observations of Mishi *et al.* (2022), who emphasized the importance of effective resource management and governance in achieving desired performance outcomes in South African municipalities. Similarly, Chacha *et al.* (2021) highlighted the role of government policy in moderating the relationship between revenue collection practices and financial accountability in Tanzanian local councils.

However, the 14.1% disagreement indicates that there is still room for improvement. This variance might be explained by the heterogeneity in local authorities' capacities and resources, as noted by Kharel and Kharel (2020) in their study of Nepalese local governments. The challenge for Zambian policymakers is to ensure that robust governance principles are consistently applied across all local authorities, regardless of their size or location.

5.6 Review of Revenue Collection Methods

The mean score for the frequent review of revenue collection methods (M = 3.38, SD = 1.143) falls in the upper end of the "Neutral" category, with 58.7% agreeing or strongly agreeing. The relatively high standard deviation indicates a wide range of practices across different local authorities. This result suggests that while many local authorities are reviewing their collection methods, there's significant room for improvement.

This finding partially aligns with the work of Abdulkarim and Mahmood (2019), who identified the need for improved tax administration and revenue collection methods in Nigerian local governments. Similarly, Mulenga and Siwila (2020), in their study of Mongu Municipal Council in Zambia, revealed challenges with revenue collection methods and a need for improved facilities and training for revenue officers.

The variability in practices echoes the observations of Adekoya and Olayinka (2023), who highlighted the potential of alternative revenue sources, such as signage and advertisement, in boosting internally generated revenue for local governments. This suggests that Zambian local authorities could benefit from exploring diverse revenue streams and regularly reviewing their collection methods to optimize resource mobilization.

5.7 Interactions Between Council Employees and Service Consumers

Interactions between council employees and service consumers received a positive assessment (M = 3.80, SD = 1.030), falling within the "Agree" category, with 75.6% of respondents agreeing or strongly agreeing that these interactions lead to increased compliance and revenue. This finding strongly supports the argument made by Shrestha (2020) that enhanced government-to-taxpayer interactions result in increased compliance and internal revenue for local authorities.

The result aligns with the growing recognition of the importance of citizen engagement in local governance, as noted by Adekoya and Olayinka (2023) in their study of Nigerian local governments. It also resonates with the findings of Tian *et al.* (2022), who emphasized the role of participatory e-planning models in facilitating planning participation and enhancing citizen engagement in urban renewal processes.

However, the standard deviation indicates some variability in practice. This echoes the observations of Tappert (2024), who highlighted the importance of digital agency in urban development and citizen participation. The findings suggest that while Zambian local authorities have made significant strides in improving customer service and public engagement, there's potential for further enhancement, particularly through the use of digital technologies to facilitate interactions.

5.8 Effectiveness of Revenue Administration System

The effectiveness of the revenue administration system received a mean score of 3.24 (SD = 1.038), falling within the "Neutral" category, with 49.2% agreeing or strongly agreeing that it enhances the local authority's ability to generate income from various sources. This result suggests a moderate level of effectiveness, with significant room for improvement. The relatively high standard deviation indicates variability in the effectiveness of revenue administration systems across different local authorities.

This finding partially aligns with the work of Chacha *et al.* (2021), who emphasized the importance of effective revenue collection practices in Tanzanian local councils. The moderate score echoes the observations of Mulenga and Siwila (2020) in their study of the Mongu Municipal Council in Zambia, which revealed challenges in revenue administration and the need for improved systems.

The result also resonates with the findings of Kharel and Kharel (2020), who highlighted the importance of efficient budget execution in resource mobilization for Nepalese local governments. The variability in effectiveness suggests that while some Zambian local authorities have implemented robust revenue administration systems, others may be lagging behind, indicating a need for knowledge sharing and capacity building across local authorities.

Furthermore, this finding underscores the importance of integrating technology into revenue administration systems, as emphasized by Ng'etich (2023) in the context of Kenyan local governments. The moderate effectiveness score suggests that Zambian local authorities could benefit from adopting more advanced technological solutions to enhance their revenue administration capabilities.

5.9 Professionalism of Revenue Collectors

The professionalism of revenue collectors received a mean score of 3.02 (SD = 1.021), falling within the "Neutral" category, with only 36.4% agreeing or strongly agreeing that revenue collectors are very professional in executing their duties. This result indicates a significant area for improvement. The relatively high standard deviation suggests inconsistent levels of professionalism across different local authorities.

This finding aligns closely with the results of Abdulkarim and Mahmood (2019), who identified issues with the professionalism of revenue collectors in Nigerian local governments. Similarly, Mulenga and Siwila (2020) highlighted a need for improved training and supervision of revenue officers in Zambian local authorities, particularly in Mongu Municipal Council.

The neutral score also resonates with the observations of Paul (2021) in the context of Ugandan local governments, where professionalism was identified as a crucial factor in effective financial resource mobilization. The variability in professionalism levels suggests a need for standardized training programs and performance management systems across Zambian local authorities.

Moreover, this result underscores the importance of human resource management strategies in local governance, as emphasized by Gumbie *et al.* (2023) in their study of Zimbabwean urban local authorities. The moderate professionalism score suggests that Zambian local authorities could benefit from implementing more robust recruitment, training, and performance incentive systems for revenue collectors.

5.10 Utilization of Technology for Streamlined Revenue Collection

The use of technology-enabled systems for streamlined revenue collection processes received a low mean score of 2.66 (SD = 1.035), falling within the "Neutral" category but leaning towards disagreement, with only 26.2% agreeing or strongly agreeing. This finding reveals a significant gap in technology adoption for revenue collection in Zambian local authorities. The relatively high standard deviation indicates variability in technology utilization across different local authorities.

This result contrasts with the growing trend of technology adoption in local government finance management observed by Massawe (2023) in Tanzania, where geospatial information technology systems were found to enhance revenue collection. The low score aligns with the observations of Bwalya (2023) regarding the challenges in implementing e-government solutions in Zambian local authorities.

The finding also diverges from the emphasis on digital financial services noted by Tiony (2023) in the Kenyan context, where such technologies have significantly increased financial inclusion. This suggests that Zambian local authorities are lagging behind their regional counterparts in leveraging technology for revenue collection.

Furthermore, this result underscores the importance of technological innovation in public service delivery, as highlighted by Meričková and Muthová (2021) in their study of ICT-based local public service provision. The low adoption of technology-enabled

systems for revenue collection indicates a critical area for improvement and investment in Zambian local authorities.

5.11 Use of Technology for Prevention of Revenue Leakage/Evasion

The utilization of technology-enabled systems for prevention of revenue leakage/evasion received a low mean score of 2.54 (SD = 1.130), falling within the "Neutral" category but close to disagreement, with only 23.7% agreeing or strongly agreeing. This result indicates a significant weakness in the use of technology to safeguard revenue streams. The high standard deviation suggests considerable variability in practices across local authorities.

This finding diverges from the increasing emphasis on technology in public financial management observed in other developing countries, as noted by Ng'etich (2023) in the Kenyan context. It also contrasts with the recommendations of Chacha *et al.* (2021), who emphasized the importance of robust revenue collection practices in Tanzanian local councils.

The low score aligns with the challenges in revenue collection and administration identified by Mulenga and Siwila (2020) in their study of the Mongu Municipal Council in Zambia. It suggests that Zambian local authorities are not effectively leveraging technology to address revenue leakage and evasion, a critical issue highlighted by Abdulkarim and Mahmood (2019) in their study of Nigerian local governments.

Moreover, this result underscores the need for strategic investment in technological infrastructure and capacity building, as emphasized by Bwalya (2023) in the context of e-government implementation in Zambian local authorities. The low adoption of technology for preventing revenue leakage/evasion represents a significant opportunity for improvement in resource mobilization strategies.

5.12 Use of Technology for Fraud Prevention in Revenue Collection

The use of technology-enabled systems for fraud prevention in revenue collection received the lowest mean score of 2.48 (SD = 1.097), falling within the "Disagree" category, with only 21.4% agreeing or strongly agreeing. This result reveals a critical weakness in the technological capabilities of Zambian local authorities to prevent fraud in revenue collection. The high standard deviation indicates significant variability in practices across local authorities.

This finding contrasts sharply with the growing emphasis on digital solutions for enhancing transparency and accountability in public finance management, as observed by Tiony (2023) in the context of Kenya. It also diverges from the recommendations of Meričková and Muthová (2021), who highlighted the importance of ICT-based innovations in improving local public service delivery and governance.

The low score aligns with the observations of Bwalya (2023) regarding the challenges in implementing comprehensive e-government solutions in Zambian local authorities. It echoes the concerns raised by Abdulkarim and Mahmood (2019) about the

need for improved systems to prevent fraud and enhance revenue generation in local governments.

Furthermore, this result underscores the urgent need for strategic investments in technological infrastructure and comprehensive training programs, as emphasized by Ng'etich (2023) in the context of resource mobilization and technology adoption in local governments. The low adoption of technology for fraud prevention represents a significant vulnerability in the resource mobilization capabilities of Zambian local authorities.

5.13 Performance of Local Authorities

This section presents a detailed analysis of the performance of local authorities in Zambia. Performance is a critical aspect of local governance, reflecting the effectiveness and efficiency of service delivery and overall organizational success. The results are based on a 5-point Likert scale where 1 represents Strongly Disagree (SD), 2 represents Disagree (D), 3 represents Neutral (N), 4 represents Agree (A), and 5 represents Strongly Agree (SA). For interpreting the mean scores, the following criteria are used: 4.51-5.00 (Strongly Agree), 3.51-4.50 (Agree), 2.51-3.50 (Neutral), 1.51-2.50 (Disagree), and 1.00-1.50 (Strongly Disagree). Standard deviation (SD) values indicate the spread of responses, with lower values suggesting greater consensus among respondents.

Table 3: Descriptive Statistics for Performance of Local Authorities

Question	SD (%)	D (%)	N (%)	A (%)	SA (%)	M	SD
Our local authority consistently develops annual work plans	9 (1.5)	23 (3.9)	32 (5.4)	320 (54.0)	209 (35.2)	4.18	0.818
Our local authority effectively implements the annual work plans	19 (3.2)	74 (12.5)	107 (18.0)	290 (48.9)	103 (17.4)	3.65	1.010
Our local authority effectively performs its functions (general administration of councils, regulating the display and erecting of advertisements, agricultural services, maintaining public streets, providing community development services, providing and managing public amenities, providing public health services, maintaining public order, conducting registrations)	25 (4.2)	70 (11.8)	101 (17.0)	307 (51.8)	90 (15.2)	3.62	1.015
Our local authority provides all the services required by the public	46 (7.8)	167 (28.2)	177 (29.8)	165 (27.8)	38 (6.4)	2.97	1.062
Our local authority efficiently implements Institutional programs	18 (3.0)	57 (9.6)	94 (15.9)	333 (56.2)	91 (15.3)	3.71	0.942

5.14 Consistent Development of Annual Work Plans

The consistent development of annual work plans received the highest mean score of 4.18 (SD = 0.818), falling within the "Agree" category. An overwhelming 89.2% of respondents agreed or strongly agreed that their local authority consistently develops annual work

plans. This result indicates a strong commitment to systematic planning among Zambian local authorities.

This finding aligns well with the emphasis on strategic planning in local governance highlighted by Manganye (2019) in the context of South African metropolitan governments. The high mean score suggests that Zambian local authorities have recognized the importance of annual planning in guiding their operations and achieving their objectives. This result also resonates with the observations of Pandisha *et al.* (2023), who emphasized the role of adopted strategic management practices in the governance of local government authorities in Tanzania.

The relatively low standard deviation indicates a consistent approach to annual work plan development across different local authorities. This uniformity in planning practices is a positive indicator of organizational discipline in Zambian local authorities. The result underscores the potential of systematic planning in providing direction and structure to local authority operations, as highlighted by Chauke (2018) in the study of budget benchmarks and financial performance in Zimbabwean local authorities.

5.15 Effective Implementation of Annual Work Plans

The effective implementation of Annual Work Plans received a mean score of 3.65 (SD = 1.010), falling within the "Agree" category. 66.3% of respondents agreed or strongly agreed that their local authority effectively implements the annual work plans. This result indicates a relatively good level of plan execution, although there is room for improvement.

This finding partially aligns with the observations of Asumani (2019) regarding the influence of budgeting and budgetary management on the financial performance of local governments in Zambia. The moderately high mean score suggests that Zambian local authorities are generally effective in translating their plans into action. However, the gap between plan development (M = 4.18) and implementation (M = 3.65) indicates potential challenges in execution.

The standard deviation suggests some variability in implementation effectiveness across different local authorities. This aligns with the findings of Mishi *et al.* (2022), who observed varying levels of financial management efficiency across local municipalities in South Africa. The result underscores the need for continued focus on enhancing implementation capabilities in Zambian local authorities, as emphasized by Chauke (2018) in the context of financial performance in Zimbabwean local authorities.

5.16 Effective Performance of Functions

The effective performance of various functions by local authorities received a mean score of 3.62 (SD = 1.015), falling within the "Agree" category. 67% of respondents agreed or strongly agreed that their local authority effectively performs its various functions. This result indicates a relatively good level of functional effectiveness, although there is room for improvement.

This finding aligns with the multifaceted role of local authorities highlighted by Alyunova *et al.* (2015) in their study of the economic aspects of local authorities' functioning. The moderately high mean score suggests that Zambian local authorities are generally effective in carrying out their diverse responsibilities. However, the standard deviation indicates some variability in performance across different functions or local authorities.

The result echoes the observations of Lolojih (2014) and Kapambwe (2018), who identified varying levels of performance across different functions in Zambian local authorities. The findings underscore the need for a comprehensive approach to enhancing functional effectiveness across all areas of local authority operations, as emphasized by Koma (2010) in the context of South African local government performance.

5.17 Provision of All Required Public Services

The provision of all services required by the public received a mean score of 2.97 (SD = 1.062), falling within the "Neutral" category. Only 34.2% of respondents agreed or strongly agreed that their local authority provides all the services required by the public. This result indicates a significant gap between public expectations and service delivery in Zambian local authorities.

This finding aligns with the challenges in service delivery identified by Masiya *et al.* (2019) in their study of public service delivery in urban areas across Africa. The relatively low mean score suggests that Zambian local authorities are struggling to meet the full range of public service needs. This result also echoes the observations of OSSREA (2007), which described a collapsed local government system in Zambia in terms of service delivery.

The standard deviation indicates considerable variability in service provision across different local authorities. This aligns with the findings of Lolojih (2014) and Kapambwe (2018), who observed varying levels of service delivery across different local authorities in Zambia. The result underscores the urgent need for improvements in service delivery capabilities and resource allocation in Zambian local authorities, as emphasized by Masuku (2019) in the context of political influence on public service delivery in South African local governments.

5.18 Efficient Implementation of Institutional Programs

The efficient implementation of institutional programs received a mean score of 3.71 (SD = 0.942), falling within the "Agree" category. 71.5% of respondents agreed or strongly agreed that their local authority efficiently implements institutional programs. This result indicates a relatively good level of efficiency in program implementation, although there is still room for improvement.

This finding aligns with the importance of efficient program implementation highlighted by Ndu *et al.* (2019) in their study of value-for-money audits in Nigerian local governments. The moderately high mean score suggests that Zambian local authorities

are generally effective in implementing their institutional programs. This result also resonates with the observations of Masanja (2018), who emphasized the importance of internal control in enhancing organizational performance in Tanzanian local government authorities.

The standard deviation indicates some variability in implementation efficiency across different local authorities. This aligns with the findings of Chauke (2018), who observed varying levels of financial performance across Zimbabwean local authorities. The result underscores the need for continued focus on enhancing program implementation efficiency in Zambian local authorities, potentially through improved monitoring and evaluation mechanisms, as suggested by Asumani (2019) in the context of budgetary management in Zambian local governments.

5.19 Linear Regression Analysis

A multiple linear regression analysis was conducted to examine the influence of dynamic capabilities on the performance of local authorities in Zambia. This analysis aims to determine the extent to which capabilities for resource mobilization, operational process innovations, and strategic leadership practices predict the performance of local authorities. The regression analysis includes a model summary (Table 4), ANOVA results (Table 5), and regression coefficients (Table 6). These tables provide comprehensive information about the model's explanatory power, overall significance, and the individual contributions of each predictor variable.

The analysis begins with an examination of the model's overall fit and explanatory power. Table 4 presents the model summary, including R, R Square, Adjusted R Square, and the Durbin-Watson statistic.

Table 4: Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
0.798	0.637	0.635	0.44517	1.799

The results indicate a strong multiple correlation between the predictor variables and the dependent variable (R = .798). The R Square value of .637 suggests that 63.7% of the variance in the performance of local authorities is explained by the combination of capabilities for resource mobilization, operational process innovations, and strategic leadership practices. This substantial explanatory power aligns with the findings of Chauke (2018), who reported that strategic management practices significantly influenced the financial performance of local authorities in Zimbabwe. The Adjusted R Square of .635 indicates that the model would generalize well to the population, supporting the robustness of the findings.

The Durbin-Watson statistic of 1.799 is close to the ideal value of 2, suggesting that the assumption of independence of errors is met. This supports the validity of the regression model and aligns with the recommendations of Field (2009) for assessing autocorrelation in regression analysis.

An ANOVA was conducted to assess the overall significance of the model. Table 5 presents the ANOVA results, providing information about the model's ability to predict the dependent variable significantly better than the mean model.

Table 5: ANOVA Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	204.796	3	68.265	344.473	.000
Residual	116.724	589	0.198		
Total	321.521	592			

The ANOVA results show that the model as a whole is statistically significant, $F(3, 589)$ = 344.473, $p < .001$. This indicates that the combination of the predictor variables significantly predicts the performance of local authorities better than the mean model. The large F-value and the associated p-value of less than .001 provide strong evidence against the null hypothesis that all regression coefficients are zero. This finding supports the broader literature on the importance of dynamic capabilities in organizational performance, as highlighted by Teece (2018) and corroborated by Vu and Goto (2021) in their study of dynamic capabilities in emerging economies.

To examine the individual contributions of each predictor variable, we analyze the regression coefficients. Table 6 presents the unstandardized coefficients (B), standard errors, standardized coefficients (Beta), t-values, and significance levels for each predictor.

Table 6: Regression Coefficients

Model	B	Std. Error	Beta	t	Sig.
(Constant)	0.598	0.099		6.062	.000
Capabilities for Resource Mobilization	0.272	0.042	0.253	6.516	.000
Operational Processes Innovations	0.085	0.039	0.076	2.180	.030
Strategic Leadership Practices	0.509	0.030	0.557	16.727	.000

Interpreting the unstandardized coefficients (B), we find that capabilities for resource mobilization (B = 0.272, t = 6.516, $p < .001$) has a significant positive relationship with performance of local authorities. For each unit increase in capabilities for resource mobilization, performance is predicted to increase by 0.272 units, holding other variables constant. This finding aligns with the work of Paul (2021), who identified the importance of financial resource mobilization strategies in Ugandan local governments. It also supports Shrestha's (2020) argument that enhanced resource mobilization leads to improved local authority performance.

6. Conclusions

The study concludes that resource mobilization capabilities significantly influence the performance of local authorities. Effective resource mobilization enables local authorities to secure the financial and human resources necessary for service delivery and

operational efficiency. Regression analysis confirmed that resource mobilization capabilities are a significant predictor of performance, highlighting the need for innovative resource management strategies.

7. Recommendations

Local authorities should develop innovative resource mobilization strategies to address financial constraints. Strategies could include partnerships with the private sector, leveraging public-private partnerships (PPPs), and exploring alternative revenue streams such as digital revenue collection methods. Given that resource mobilization significantly predicts performance, enhancing these capabilities is key to improving service delivery and organizational resilience.

Conflict of Interest Statement
The authors declare no conflicts of interest.

About the Author(s)
Shimwanga Monde Felistus is a Doctor of Philosophy Student at the University of Zambia.
Dr. Kalisto Kalimaposo is a Senior Lecturer at the University of Zambia.
Professor Royson M. Mukwena is the Vice-Chancellor at Mulungushi University, Zambia.
Dr. Musole Siachisa is a Full-Time Lecturer at Mulungushi University, Zambia.

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