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STRATEGIC PLAN 2023-2030

TOWARDS SOCIO-ECONOMIC JUSTICE



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ZIMCodd
ZIMBABWE COALITION ON DEBT & DEVELOPMENT

Strategic Plan: 2030

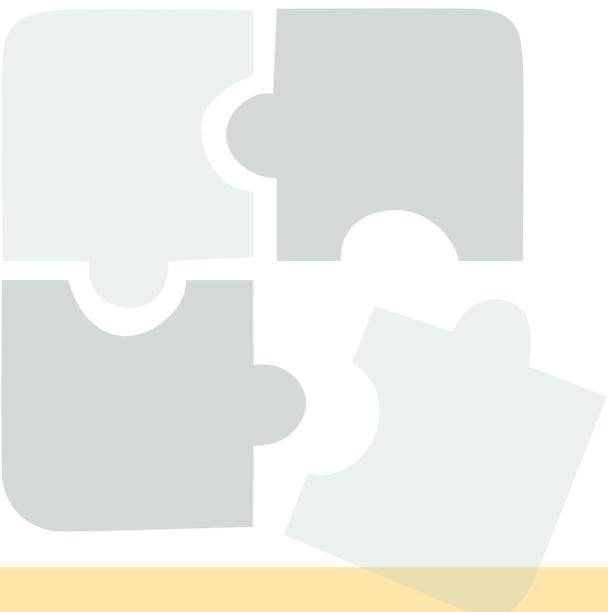
Towards Socio-Economic Justice

Our **Strategy 2030** is a product of wide consultations with our members, partners, and consultants. We have built the strategy on the back of more than two decades of learning and activism. This strategy overlaps with our Strategic Plan 2020-2023, which deepened the involvement of communities in actively organising at a local level as primary change drivers. As a people's movement, we are bolder and continue with our march into the future with renewed courage and conviction as we mobilise against, and proffer alternatives to, the multiple and intersecting forms of injustices that are structurally linked to, and primarily driven-by, public debt distress, unfair trade practices and national resource misgovernance.



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LIST OF ACRONYMS

AfCFTA	African Continental Free Trade Area
CDF	Constituency Development Fund
CORA	Community Resource Monitoring Agents
EITI	Extractive Industry Transparency Initiative
EPAs	Economic Partnership Agreements
ESAP	Economic Structural Adjustment Programme
ESG	Environmental, Social and Governance investing
FIA	Fight Inequality Alliance
HLP	High Level Panel on Illicit Finance
IMF	International Monetary Fund
PFMA	Public Finance Management Act
PWYP	Publish What You Pay
SADC	Southern African Development Community
SAPSN	Southern Africa People Solidarity Network
SEJA	Social and Economic Justice Ambassador
SLAPP	Strategic Litigation Against Public Participation
SOE	State Owned Enterprises
UNECA	Economic Commission for Africa
UNFCCC	United Nations Framework Convention on Climate Change
WTO	World Trade Organisation
ZIMCODD	Zimbabwe Coalition on Debt and Development
ZADMO	Zimbabwe Aid and Debt Management Office



EXECUTIVE SUMMARY

Our Strategy 2030: Towards Socio-Economic Justice develops from our current strategy 2020-2023. We seek to work closer with communities and are deepening our alliances with community-based individuals and organisations. Our movement is growing. We now enjoy a national presence in 57 administrative districts, working across all 10 provinces in Zimbabwe. Our influencing work is growing stronger: we are using our access to public policy institutions and key decision-makers and access to justice through the courts system, to advance the constitutional rights and interests of communities, through the agency of our members.

As we crafted this new strategy, we remained mindful of the impacts of the Covid-19 pandemic, climate change, global geo-politics including the Russian-Ukraine War, and continued economic crises at national, regional and international level. Our interventions have taken these factors into consideration. Towards 2030, our programme framework will be based on two mutually reinforcing strategic change goals: 1) Fiscal Justice and 2) Trade Justice. The third strategic goal is institutional and addresses organisational alignment and resource sustainability.

Strategic Goal 1: Fiscal Justice

Five Strategic Change Objectives (SCOs) covering the following thematic areas:

- **Domestic Resource Mobilisation:** Financing development through domestic resource mobilisation including taxation which focuses on progressive taxation and local content, including value addition to raw commodities for better revenues.
- **Fiscal Accountability:** Enhanced Public Resource Management (PRM) is addressed in this section. This strategic objective focuses on public debt management and budget analysis and advocacy. We believe that state-owned enterprises must not be a fiscal drain and are critical to the provision of pro-people public service delivery. We maintain that privatisation of public services is not in the public interest.
- **Illicit Finance:** Fighting illicit finance will be a key strategic objective of this plan. Issues ranging from capital flight, corruption, money laundering to tax and commercial practices like mis-invoicing of trade shipments, tax evasion and tax avoidance will be of policy and advocacy interest to us.
- **Climate Financing:** We will advocate for the flow of new climate finance to support mitigation and adaptation actions. In this area, we will be building our climate justice work as a public finance specialist organisation. We will advocate for greater transparency in green financing, including supporting local and global campaigns for a Loss and Damage finance facility.
- **Transparency in mega infrastructure financing:** We will continue to advocate for transparency in loan contraction in mega-infrastructure investments and project finance.

Strategic Goal 2: Trade Justice

Our second pillar, trade justice, seeks to harness community voices against trade injustices.

This pillar is anchored on the following SCOs:

- **Right to Sustainable Livelihoods for Small Scale Farmers:** We will continue with our work on the right to sustainable livelihoods for small-scale farmers in the context of agricultural trade, including market access. We note the need to focus on climate risks, loss and damage within the livelihoods pillar. We will therefore join hands with networks working in the field, including seeking solutions on loss and damage from a financial point.
- **Advocate for a Just Trade Policy Agenda:** A just trade policy agenda will inform our monitoring of multilateral and bilateral trade treaties or agreements. Fair trade and investment agreements are key to the attainment of the vision for economic justice. We will engage with trade policy within the context of the World Trade Organisation, EPAs, AfCTA, SADC Trade Protocol and bilateral treaty negotiators and how these impact on economic justice in the Zimbabwean context.
- **Transparency in the Extractive Industry sector:** There is a need for enhanced transparency in extractive industries and natural resources governance. Our country is resource rich, including minerals that are critical for the transition to a low carbon economy such as cobalt, nickel and lithium. We will increase our capacity to read and interpret investment contracts, including production sharing agreements in the extractive industry sector. More local content policies are required to ensure better earnings through beneficiation and value addition. We will increase our use of accountability tools such as the Extractive Industries Transparency Initiative (EITI) standard, the Kimberley Certification scheme and the Equator Principles to expose the flawed nature of resource contracts. As part of our human rights-based approaches, we will adapt the UN Guiding Principles on Business and Human Rights standard to foster accountable business conduct in trade and supply chains. We will advocate for a Rights Framework for Artisanal and Small-Scale Miners.

Cross-cutting Issues

For both program pillars of trade and fiscal justice, we have adopted cross-cutting thematic issues: - anti-corruption, corporate accountability, and strategic litigation.

- **Anti-corruption:** We will work against illicit financing and call-out economic crimes across the trade justice and fiscal justice pillars.
- **Corporate Accountability:** We will intensify our corporate accountability work covering calls for better taxation policies and transparency in the extractive sector. We will advocate for more formal and state regulated mandatory corporate disclosure systems based on Environment, Social and Governance (ESG) investing standards.

- **Access to Justice:** We will enhance our investments and capacities in the use of access to justice mechanisms of strategic public interest litigation. We have lodged our first case against the Minister of Finance and Economic Development and the Great Dyke Investments (Pty) Ltd in the High Court of Zimbabwe. Our application, which is now before the courts, is advancing constitutional rights within the context of tax justice and natural resources governance. The application is challenging the constitutionality of the Ministry of Finance tax exemption statutory instrument and the legality of a special mining concession granted to the Great Dyke Investments.

Organisational Development

In the Strategic Plan 2030, we will continue to build systems and fundraising to ensure institutional sustainability questions are addressed. In this regard, we will, inter alia:

- grow our membership in support of both the coalition and social movement building approach.
- develop and adopt a new resource mobilisation strategy to diversify our funding base and capacity to recruit and retain critical staff.
- improve our learning and accountability systems.



INTRODUCTION

Since our launch of ZIMCODD Strategic Plan: 2020-2023, we have witnessed a rise in the incidences of poverty, inequality and social exclusion. The Covid-19 pandemic and climate change risks have made the situation more severe and complex. In this Strategic Plan 2030: Towards Socio-Economic Justice, we have reviewed our fast changing world, and restated our ambition to scale-up our contribution to struggles against the structural drivers of economic injustices, poverty and marginalisation in Zimbabwe.

WHO WE ARE

In 2000, women, faith-based, trade unions, students, and youth organisations united to form the Zimbabwe Coalition on Debt and Development (ZIMCODD) with a vision to realise economic justice in Zimbabwe. Together with marginalized individuals and communities, ZIMCODD continues to develop human rights based and sustainable solutions to the debt crisis, fiscal and trade injustices.

OUR VISION

We envision a Zimbabwe in which all people enjoy socio-economic justice sustainably. A future in which poverty and inequality are eliminated, with women, children, youth and other marginalised groups living a dignified life.

OUR MISSION

To act against the public debt burden and associated structural drivers of socio-economic injustices through a vibrant rights-based social movement capable of advancing evidence-based policy alternatives.

OUR VALUES

- Solidarity, we are guided by the African values of Ubuntu and feminist principles.
- Justice, we base our values on the pursuit of equity and fairness,
- Inclusivity, we believe in human-centred development, genuine respect for all, and that no one must be left behind.
- Integrity, we believe in honesty, transparency, and accountability.

WE ARE A GROWING POLICY HUB AND PEOPLE-DRIVEN CAMPAIGN FORCE!!!

Over the years, we have grown in capacity, and influence. Today, we are an organisation of over 800 individuals and 74 institutional members who are committed to the coalition's economic justice vision. ZIMCODD has active representation in 57¹ administrative districts across all 10 provinces. We have Social and Economic Justice Ambassadors (SEJAs) who are trained to monitor resource governance at district level as part of our Community Resource Monitoring Agents (CORA) initiative. The SEJAs monitor, document and report the abuse of public resources at district level on a monthly basis. Through this mechanism, we have enhanced our capabilities in promoting citizen participation in economic governance. In addition to the SEJAs, we directly work with small-scale farmers in rural communities and informal traders.

We continue to call for inclusive budget-making and transparent public finance management. We have promoted inclusive participation of community voices in public budget consultations. Our access to public policy institutions has been growing. We are recognised by strategic government agencies including, inter alia, the Zimbabwe Aid and Debt Management Office (ZADMO), Parliament of Zimbabwe and the Ministry of Finance and Economic Development.

We are a growing campaign force. In 2021, we launched our public accountability campaign, #How Far. The campaign has been raising awareness on fiscal malpractices that are inhibiting progress in the delivery of public service. Public officials have been responsive to #How Far. They dubbed their responses: #Sofar, #ThisFar and #EDelivers.

In 2022, we lodged our first legal case against the Minister of Finance and Economic Development and the Great Dyke Investments (Pty) Ltd in the High Court of Zimbabwe. Our application, which is now before the High Court, is evoking the constitution to ensure fiscal practices result in tax justice and prudent natural resources governance. We are challenging the constitutionality of a tax exemption statutory instrument and the legality of a special mining concession granted to the Great Dyke Investments by the government.

In our regional advocacy, we have been entrusted with the coordination of two important regional initiatives: 1) the Southern Africa People's Solidarity Network (SAPSN)² and 2) the Fight Inequality Alliance (FIA) Zimbabwe³ chapter. In these networks, we are collaborating with a wide-range of actors united to change the rules that govern regional and global socio-economic relations. Under SAPSN, we are part of a formidable force that hosts the annual SADC People's Summit.

1. There are 63 administrative provinces in Zimbabwe.

2. SAPSN is a loose institutional membership-based network founded in 1999 with membership drawn primarily from national economic justice coalitions, movements and community-based initiatives working on debt, trade, structural adjustment, poverty and globalization in the SADC region.

3. ZIMCODD hosts the Fight Inequality Alliance Zimbabwe chapter. The global alliance unites a wide range of social movements, grassroots and community based organisations, civil society organisations, trade unions, artists and individual activists from across the world who share a vision and purpose in fighting the structural causes of inequality together. Like ZIMCODD, the alliance believes in building people power from the grassroots to the global and acting together to create systemic change and is present in over 35 countries across the world.

We are consistently building strong institutional systems to support the design, implementation, and review of our social justice mandate. In the digital space, our footprint is on a high growth path. Covid-19 fast-tracked the embracing and utilization of digital platforms in programming. In the past two years, for instance, our Facebook presence has increased by 36% and on Twitter by 40%. We are also using traditional mass communication channels such as radio and television to reach a wider audience.

WHAT IS HAPPENING AROUND US, TRENDS WE CANNOT IGNORE...

Global dynamics today; Covid-19, Russia-Ukraine war and climate change

Although our interventions are primarily in Zimbabwe, the search for socio-economic justice is impacted by global political and economic systems. To these global dynamics we add the issue of climate emergency. When we launched our Strategy 2020-23 in 2020, so many events occurred. We develop Strategy 2030 in a world that is fast changing.

We have experienced big global scale changes: the Covid-19 pandemic disrupted life and the Russia-Ukraine war has resulted in huge market disruptions from oil and gas energy markets through the supply of fertilizer and food. For instance, the Russia-Ukraine war has disrupted global food supply chains. According to the UN Food and Agriculture Organization (FAO), nearly half of Africa's 54 countries rely on Russia and Ukraine for wheat imports in addition to Russia being a major supplier of fertilizer to at least 11 countries. In 2021 alone, about 40% of Zimbabwe's total wheat imports came from Russia. Disruption of supply chains of wheat and oil have become key external factors negatively affecting Zimbabwe's economy further eroding its capacity to finance the needs of its population.

Climate change induced disasters are causing havoc across the world. Unprecedented extreme weather events such as heat waves, floods, droughts are on the rise. Yet there is a general lack of progress in the flow of funds to support climate change mitigation and adaptation. For instance, inadequate resources have flowed into the Green Climate Fund, a fund established within the framework of the UN Framework Convention on Climate Change as an operating entity of the Financial Mechanism which would mobilise US\$100 billion per year between 2020 and 2025.⁴ As a public finance specialist organisation, we advocate for new and additional climate finance to support climate action in developing countries.⁵ We acknowledge the fast pace of these multi-dimensional changes in our world today.

4. See SDG Target 13.A.1

5. There must be new climate finance i.e. additional to current non-climate official development assistance.

DEBT DISTRESSED, ZIMBABWE'S ECONOMY IS FACING MULTIPLE CRISES AND DEEPENING SOCIAL INEQUALITIES..

The above global context has interlocked with a volatile macro-economic environment. An unstable exchange rate, high inflation (about 269%), high interest rates (200%) and public debt distress. As at end December 2021, Zimbabwe's total Public and Publicly Guaranteed (PPG) external debt stock stood at US\$13.35 billion. Of this amount, arrears on external debt were US\$6.6 billion, almost 50% of the external debt. The arrears, which continue to accumulate interest charges, are a major challenge to restoring debt sustainability and to the economy.

The fiscal authorities have reported significant expenditure pressures emanating from both global and domestic shocks in the form of the COVID-19 pandemic and climate change impacts of droughts and floods. As we monitor public debt contraction, we are tracking a new type of debt to address Zimbabwe's climate finance debt. For instance, in 2021, the government signed a concessional loan (grant element of 47.65%) with the International Fund for Agricultural Development (IFAD) amounting to US\$35.7 million for smallholder irrigation schemes targeting market oriented and climate smart value chains.

In this unstable economic context, policy contradictions are apparent. At a time when we are expecting the government to increase social protection measures, official policy seems to be trapped in neoliberal thinking. This is pronounced in the fiscal authorities' message: "austerity for prosperity." The celebration of "budget surpluses" and "budget balancing" due to austerity measures is improper when we consider the associated negative social costs. According to the Ministry of Finance, "Fiscal deficits have remained within the 3% of GDP threshold, in line with the NDS1 and the SADC Macroeconomic Convergence Target, as the country registered balanced budget (0.4% of GDP surplus) in 2019, a budget surplus of 1.7% of GDP in 2020, and a deficit of 1.7% of GDP in 2021."⁶ Due to limited access to external financing due to the external debt arrears, Zimbabwe borrows expensive money from capital markets, further placing a high interest burden on the fiscus, and at the expense of social expenditure such as education and health.

We are concerned with the tax burden. There is an apparent overtaxing of citizens. For instance, under the Intermediated Money Transfer Tax (IMMT), a two cents per dollar tax is added to transactions between \$10 and \$500,000 in order to hike revenues and lower government borrowing. But this tax regime is not fair. The government extends tax exemptions as an incentive to attract investment companies. Coupled with high corrupt practices and widespread fiscal leakages, as citizens, we are despondent with the erosion of tax morality.

6. <http://www.zimtreasury.gov.zw/wp-content/uploads/2022/09/2023-BUDGET-STRATEGY-PAPER.pdf>

In the resources sector, illicit trade of critical minerals is taking place. For instance, the smuggling of gold out of the country occurs in broad daylight. In more sophisticated ways, there is abuse of Zimbabwe's trade system. Revenue authorities are failing to detect or deter economic crime. Some corporations are reported to be engaged in transfer pricing manipulation, overstating costs of goods and services, and under-reporting production volumes or underestimating the value of exports. All these factors form part of illicit finance, a significant drain on domestic resource mobilisation.

The effects of the above factors are multiple. We can only point, inter alia, to the following consequential effects: fiscal injustice, trade injustice and, broadly, economic injustice.

For instance, with high inflation, small-scale farmers are faced with productive challenges of rising costs of operations. Their livelihoods, as a result, are vulnerable. In social terms, when public health, education and basic services such as water are underfunded, austerity measures can only be conceived to mean insensitivity on the part of fiscal authorities. In our experience, austerity measures are resulting in the drastic scaling down of budget allocation to expenditure lines critical for the financing of social protection measures. Women, children, the elderly and other vulnerable people are the worst affected. The government's social safety net is only covering a miniscule section of the poorest, and it is not enough at all. High inflation is pushing the cost-of-living higher as evidenced by the pervasive crises of both hunger and poverty.

We advocate for inclusive economic growth which equitably spreads the opportunity to earn a decent and sustainable livelihood to all citizens. For a country aspiring to be an Upper Middle-Income Economy by 2030, inclusivity is missing in today's Zimbabwe. We are witnessing a significant rise in the gap between the rich and the poor. Ours has become a highly unequal society, affecting women and girls the worst as they face multiple and intersecting forms of inequality.

As these trends continue, we are far from achieving the Sustainable Development Goals (SDGs), especially the pledge to leave no one behind. Goals to reach universal access to education, health and other basic services are off-target. Transformation in the organisation of our economy is needed if we are to create a society that is fair, inclusive, socially-just, equitable and environmentally sustainable.

CIVIC SPACE IS SHRINKING, AND WE MUST KEEP ORGANIZING

In Zimbabwe, state repression against dissenting voices is still high. Human rights defenders continue to face threats and reprisal for championing socio-economic rights and civil liberties. In the Zimbabwean context, it is near impossible to protest or petition government or business entities when they abuse human rights.

As we strategize for 2030, threats against CSOs have intensified. Politicians and government officials have made clear their displeasure against NGOs and threats to shut them down. Plans to enact the Private Voluntary Organizations Amendment Act (PVO Act) have made these threats real. The PVO Act threatens the funding and operations of NGOs. As a coalition, we will join hands with other CSOs to defend universal and constitutional rights enshrined in the Bill of Rights:- rights to freedom of speech, assembly, and association which, inter alia, protects our right to organise and take part in peaceful meetings, marches and demonstrations.

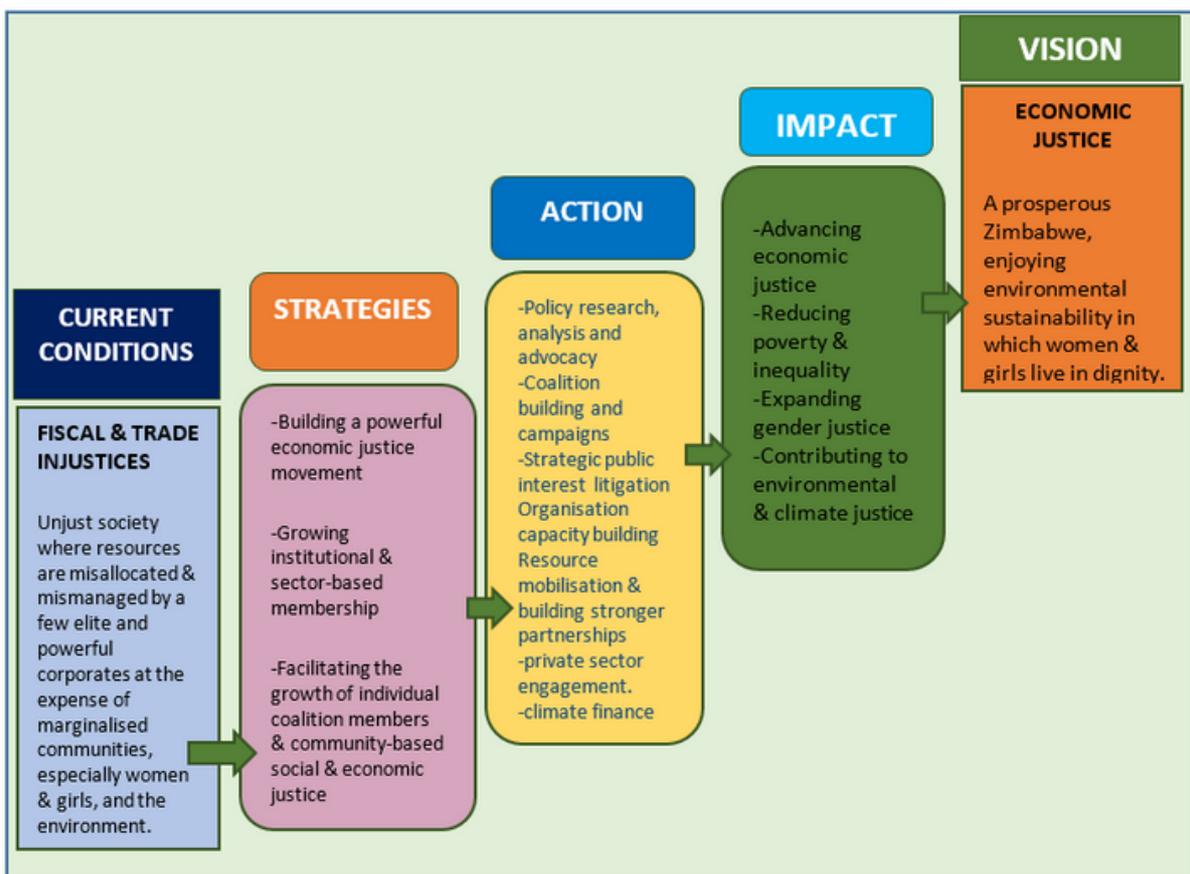
Corporations are not an exception in this systemic scheme that is rolling back civic space, they too have devised ways of silencing their critics. We have experienced the institution of intimidation lawsuits by private companies against NGOs or their staff for exposing human rights abuses. The lawsuits are part of what is known as Strategic Lawsuits Against Public Participation (SLAPPs) meant to harass and silence NGOs and community activists and other human rights defenders fighting for justice and equality.



OUR THEORY OF CHANGE

We are a people-based coalition and we believe in our collective effort to challenge the current conditions that brings economic injustices. Our theory of change allocates us a facilitatory role, both as a convenor and catalyst, of spaces that sets the agenda and terms of what we envisage as a desired state of economic justice in Zimbabwe. We broker relations between citizens and the state, between citizens and the private sector, in a power context in which we want to shift the current conditions of fiscal and trade injustices to a prosperous Zimbabwe.

Figure 1: Our Theory of Change



To change the current power relations for the achievement of pro-people and environmentally sustainable development, our strategy is to empower and accompany the voice of marginalized individuals and groups to demand accountable management of national resources. We unequivocally root our actions in local communities. Through coalition-facilitated platforms, we work in solidarity, as a social movement, to influence government and private sector practices. We connect to regional and global solidarity and campaign networks to engage with powerful structures that drive the agenda of a few elites and corporations. Always, we are guided by our feminist principles.

TOWARDS 2030, OUR PROGRAMME FRAMEWORK

OUR PROGRAMME FRAMEWORK IS BASED ON TWO MUTUALLY REINFORCING PILLARS: 1) FISCAL JUSTICE AND 2) TRADE JUSTICE IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT.



APPROACHES TO OUR PROGRAMMING

- Movement and Coalition-building and Solidarity, understanding people power for the achievement of social justice.
- Civic participation, demanding that we recognise marginalised people and communities as the primary change agency.
- Knowledge, evidence-based research, and advocacy, understanding that it is through community-driven evidence and credible research that we can undertake effective advocacy.
- Rights-based, understanding that communities and individuals understand and are empowered to hold duty bearers to account.
- Feminist values, principles and analysis, we believe in an inclusive agenda advocating for a gender just society.
- Information dissemination, recognising that through accessible information and optimisation of digital spaces that we can amplify the voices of marginalised people and communities.

THEMATIC PILLAR 1: FISCAL JUSTICE

Strategic Goal: By 2030, poor and marginalized groups, particularly women, girls, and youths, are supported and enabled to influence the allocation of fiscal resources for quality public services and contribute to the eradication of poverty and inequality.

Fiscal justice is about how revenue is raised through the tax system, resource allocation and social services expenditure in ways that reduce poverty and inequality. Our work will continue to use the issue of unsustainable public debt as a key public finance issue to discuss economic injustice. We are interested in exposing the adverse effects of public debt on the capacity of the state to supply public services, in particular the nexus between public debt servicing and lack of resources to finance social service provision such as access to water and sanitation, health, and education. We will use our movement building and solidarity approach, anchored in evidence-based research, to catalyse civic agency for pro-poor fiscal policies, as well as facilitate dialogue between rights holders and duty bearers.

SCO 1: To advocate for policies, laws and practices that facilitate the optimization of finance for pro-people development through Domestic Resource Mobilisation (DRM) by 2030

Improved and progressive taxation systems in Zimbabwe

Tax justice is a central concern to our work. It refers to fairly taxing individuals and private businesses based on their income. We advocate for progressive taxation, i.e. tax systems that generate sufficient public revenue, while ensuring fair redistribution of the revenue, especially in rebalancing economic and gender inequalities.

The concept of tax justice is particularly relevant to Zimbabwe where trends towards rising inequality have had a strong gender dimension, resulting in inadequate public services such as poor health delivery and lack of access to water and lack of social protection measures.

Advocacy for local content and value addition policies, laws, and practices

When villagers discovered diamonds in Chiadzwa in 2006, there was a legitimate expectation that more revenue would flow into national coffers in earnings and foreign direct investment. This, however, turned into a typical resource curse situation. Billions worth of diamonds were unaccounted for. Human rights abuses were rampant. Raw, unprocessed, diamonds were either traded or smuggled out of the country. The same fears are present with promising oil and gas exploration in the Zambezi basin. Lithium has been discovered too, and this is a critical material to the manufacturing of electric vehicles. But Zimbabwe's beneficiation and localisation practices are benefiting local communities through skills development, job creation and business opportunities. As envisaged by the AU's Africa Mining Vision, domestic processing of minerals is a value adding process that benefits local communities, increases revenue flow into the fiscus and creates national wealth.

We will continue to advocate for local content policy and law to ensure better national revenue through royalties and local livelihoods enhancing opportunities.

SCO 2: Advocate for enhanced Public Resource Management (PRM) and fiscal accountability systems in Zimbabwe

Enhanced transparency through accountable public debt management in compliance with policy and legislation

We have developed a credible research agenda to track and analyse Zimbabwe's debt crisis. At this point, the country is in a situation of debt distress, and both the level and rate of growth, the interest rate burden and arrears point to a fundamentally unsustainable debt stock. The costs and risks associated with the public debt are of serious concern to us: they impact on government financing requirements as debt is a statutory appropriation which must be paid first before allocating resources to Zimbabwe's priority needs.

We will therefore continue to monitor and raise awareness about the issue of debt sustainability, providing expert analysis on key indicators such as the public sector debt service ratio, and ratios of public debt to GDP and to tax revenue within the context of our fiscal justice work. But our advocacy and campaigns have a much broader concern: how does debt servicing impact on social expenditure, inequality and prudent management of national resources? In answering these questions, we will continue to advocate for debt audits to understand the structure and legitimacy of the debt, and advocate for the enforcement of transparent and constitutionally compliant loan contracting mechanisms as part of stronger fiscal accountability systems.

Citizens' voice is heard and counted through participatory national budget systems

The concept of fiscal justice involves the choices, or lack thereof, between debt servicing and, for instance, social expenditure. We will advocate for inclusive budget making and implementation practices. In particular, we will strengthen citizens' voices, especially women and youths, to influence allocation of resources to key social sectors such as health, education, water and sanitation. Also, we will monitor the role and effectiveness of public enterprises in the provision of public services. We are against the privatisation of public services. In this respect, we will raise the voice of anti-privatization activists and develop platforms that will resist privatisation of public enterprises that are critical to service delivery.

SCO 3: Fighting illicit finance

Illicit financial flows are characterised by the UN Economic Commission for Africa (UNECA), which established the High-Level Panel on Illicit Financial Flows from Africa (HLP) in 2011. According to the HLP, illicit finance is money illicitly earned, transferred, or utilized and ranges from capital flight, corruption, money laundering to tax and commercial practices like mis-invoicing of trade shipments, tax evasion and tax avoidance. We will campaign for the implementation of the recommendations of the HLP.

Our work will target both government entities and corporations. The financial outflows represent revenue that ought to be utilised to increase the fiscal space to prioritise public service expenditure. We are going to increase our capacity, in partnerships with platforms such as the Publish What You Pay (PWYP), to scrutinise the depth of illicit flows in Zimbabwe.

SCO 4: Advocating for the flow of new climate financing to support mitigation and adaptation actions.

We now live in a climate emergency. In March 2019, the impact of Cyclone Idai, a powerful tropical cyclone that caused catastrophic damage, reminded us of the magnitude of loss and damage arising from climate risks. For ZIMCODD, there are huge fiscal implications that we need to monitor and influence to achieve climate justice. For instance, Zimbabwe has an underdeveloped insurance industry to protect vulnerable populations such as small-scale farmers against climate disasters and humanitarian crises. Thus, the current climate financing gaps require us to establish the nature and extent of the fiscal implications of climate financing, especially on women and girl children who are most at climate risk. Key decisions on a Loss and Damage finance facility are on the agenda of the Paris Climate Agreement climate negotiations. We will advocate for climate loss and damage finance mechanisms in Zimbabwe as well as part of global climate negotiations.

SCO 5: Advocating for transparency in loan contraction in mega-infrastructure investments and project finance

Zimbabwe is undertaking huge infrastructure development projects which include electricity generation expansion in Hwange, renewable energy projects, construction of in-land dams, rehabilitation of trunk road networks, airports construction and mining exploration and extraction, including massive oil and gas exploration. Different forms of contracts have been concluded between Zimbabwe and various countries, state guarantees for SOE or the private sector. The cost of project finance is linked to the expansion of Zimbabwe's total debt stock, attracting our interest and advocacy attention.

The infrastructure projects impact on several human and environmental spheres. In many communities, local communities often face displacement without prior and informed consent rights founded in local and international laws. We will therefore continue to deepen our work in the area of responsible infrastructure development.

THEMATIC PILLAR 2: TRADE JUSTICE

Strategic Goal: By 2030, marginalized people, including women and youths, are supported and enabled to influence the development of fair trade rules in Zimbabwe for the benefit of people and the environment.

By the time Zimbabwe joined the World Trade Organization (WTO) in 1995, it had already liberalized its trade policies in the early to mid-1990s under pressure from the International Monetary Fund (IMF) and World Bank to open its market to foreign investment and competition. This was part of a condition to access international aid (loans and grants) under ESAP. Zimbabwe went on to lock itself into a WTO rule-based global trade system. The reality is that Zimbabwe prematurely opened itself to speculative capital and exposed its producers (such as small-scale farmers, infant and sensitive industries) to unfair global competition. According to the ZCTU's Beyond ESAP document,⁷ trade liberalization resulted in de-industrialization and retrenchments. Zimbabwe was pushed into debt distress. Trade liberalization, which included the privatization of public services, saw the removal of subsidies and introduction of user fees in education, health services and other public services. Labor markets were deregulated, removing the setting of minimum wages by the government in favor of sector based free collective bargaining. Trade rules and agreements were crafted to incentivize the flow of capital into the country, putting corporate profits at the expense of people and the environment. Poverty and inequality grew exponentially during this period.

In recent years, this situation has further deteriorated into a predatory and illicit form of trade and accumulation practices. Corruption, exacerbated by weak policing of criminal trade and economic conduct, is apparent. There is evidence of resource plunder at the expense of national income and public benefit.

The result is the current state of trade injustice, our second thematic pillar. We must organise against trade injustice in favour of fair trade; we believe in the potential of harnessing trade for fighting poverty and inequality.

SCO 5: Advocating for transparency in loan contraction in mega-infrastructure investments and project finance

We have learnt from our rural livelihoods and agricultural trade work about the vulnerability context of small scale farmers. Since 2006, our work with cotton farmers has shown us their difficulties in taking greater advantage of export opportunities. For small scale farmers involved with export crops such as cotton, the weight of trade distorting practices of rich countries are dire. Added to domestic factors such as supply-side and market-access constraints, small-scale cotton farmers are forced into uneconomic activities. This is being worsened by climate change risks such as extreme weather events in the form of heat waves, droughts or floods.

7. Zimbabwe Congress of Trade Unions (1996), Beyond ESAP: framework for a long term development strategy in Zimbabwe beyond the Economic Structural Adjustment Programme

We will therefore continue to accompany small-scale farmers, especially women and youth, to confront unfair agricultural trade policies and practices. This will include involving the vulnerable farmers in advocating for policies that promote climate-resilient farming practices. We will support the farmers to demand from both the government and the private sector to mobilise climate financing mechanisms that allow climate finance to directly flow into community-led adaptation actions, including mobilisation for loss and damage finance facilities.

SCO 2: Advocate for just trade policies and agreements

We understand that the momentum in multilateral trade negotiations has stalled. Key agricultural trade negotiations have not moved at a pace desired for the improvement of the livelihoods of farmers in developing countries.

Our work will focus on trade policy and how it is critical to sustainable development. Importantly, trade is critical to the growth in national revenues and key to the resolution of fiscal deficits that starve investments in social services through increased national revenues.

Trade and Investment Treaties and Negotiations

Our work will focus on understanding trade policy and agreements of relevance to economic justice. We will engage with Zimbabwe's trade negotiators in various platforms, for instance, the World Trade Organisation (WTO), Economic Partnership Agreements (EPAs), African Continental Free Trade Area (AfCTA), SADC Trade Protocol and bilateral treaty negotiators in trade and development. The primary concern will be on ensuring fair trade and exploitation of natural resources in beneficial ways.

SCO 3: Advocate for transparency in natural resources governance, especially in extractive industries.

Our mineral wealth is exported in its raw form, lacking beneficiation and value addition. In this regard, we seek to enhance transparency in the exploration and exploitation of our natural resources. We will increase our capacity to read and interpret investment contracts, including production sharing agreements in the natural resources sector.

We will work with tools and standards that are designed to increase resource transparency and disclosure in the extractive industry sector, including the UN Guiding Principles on Business and Human Rights, the EITI standard, Kimberley Certification scheme and the Equator Principles. The aim is for us to influence the flow of revenue into sectors that contribute to social and economic justice. We will ensure that women and youth participation in the extractive industry sector is beneficial and livelihoods enhancing.

Towards a Rights Framework for Artisanal and Small-Scale Miners

Through our participation in the Alternative Mining Indaba, we will work within alliances that seek to ensure sustainable mining activities. The goal is to ensure that ASMs and mining communities get a fair share of the nation's mineral wealth. As part of the informal sector work of the coalition, we will engage with government agencies and organisations such as the World Bank to explore alternative solutions which may include the formalisation of the AMS sector.

Cross-Cutting SCOs for both Fiscal and Trade Justice Pillars

Fighting Against Corruption

We will continue to work on anti-corruption activities. As we have established, corruption is a cross-cutting issue standing in the way against trade and fiscal justice. In the public sector, many reports of the capture of state institutions have been fuelling corruption. The private sector is also a driver of corrupt tendencies. It is in this respect that our anti-corruption research and advocacy work will cover corporate transparency and accountability.

Advocating for corporate accountability

We will intensify our corporate accountability work across the two program pillars of finance and trade justice. In the area of illicit financial flows, we will increase our private sector engagement programme to focus on transparency and accountability by businesses. This will involve our active participation in, and use of standards such as, the Publish What You Pay (PWYP) or Extractive Industries Transparency Initiative (EITI). In addition to voluntary or peer-based standards, we will advocate for more formal and state regulated mandatory corporate disclosure systems based on Environment, Social and Governance (ESG) investing standards.

Our private sector engagement will include tracing sustainable finance in the context of green economy and Just Transition to a carbon neutral society. We will increase our diligence in order to ensure that companies respect the rights of local communities and exercise socially responsible investing practices, including upholding the No Harm principle which is central to many international conventions, including environmental law.

Advocating for access to justice through strategic public interest litigation

In our analysis, the lack of access to quality basic services is a reflection of high debt-service costs that consumes an increasing share of Zimbabwe's GDP and revenue. There are constitutional, loan contraction and public finance management laws that are designed to promote prudent fiscal conduct. These laws provide legal mechanisms to advance economic justice. Accordingly, in 2021, ZIMCodd translated its political messaging for fiscal and trade justice into socio-economic rights litigation. This marked a pragmatic shift in ZIMCodd's advocacy strategies.

After more than 20 years of building coalition and social movement activism, this Strategic Plan 2030, where appropriate, will turn political demands for economic justice into legal claims. This is based on a framing of socio-economic rights using constitutional and international human rights norms and standards. The new Constitution, 2013 has a justiciable Bill of Rights. At ZIMCODD, we will use litigation to challenge unconstitutional government and private sector misconduct that is harmful to socio-economic rights, including environmental governance.

We will develop a public litigation agenda across all our impact areas in a deliberate process to use the courts as an arena of socio-economic justice. Our legal strategies will include developing our capabilities to facilitate the provision of legal aid in order to increase access to justice. This includes access to foreign courts using the principle of universal jurisdiction, especially in situations where corporations have foreign headquarters yet are complicit to either abusing human rights or aiding and abetting the state to violate socio-economic rights in Zimbabwe.



SUPPORT SYSTEMS FOR STRATEGY 2030

ORGANISATIONAL DEVELOPMENT AND SUSTAINABILITY

To deliver on our Strategic Plan 2030 ambition, we will align our structure, people and culture for effective execution. We will strengthen our capabilities to better coordinate our coalition and movement building institutional model. As a learning organisation, we will increase our investment in understanding our social change theory and how we communicate impact. A new fundraising strategy will be developed to ensure innovation towards institutional sustainability.

Strategic Goal: ZIMCODD is able to strengthen and maintain systems, institutional processes and resources for the attraction and retention of skills to effectively deliver the impact of the Strategic Plan, 2030.

SCO 1: To be a stronger coalition and facilitator of a vibrant movement for economic justice

Strengthening our coalition model and convening capabilities

As part of our organisational development, we will strengthen our collaborative approach to social change which is built on coalition and movement building approaches. We adopted the coalition approach to ensure that we mobilisation against debt distress through the existing structures of our members. This will increase the legitimacy of our voice as a people-based movement. Towards 2030, we will deepen collaborative work through the structures of our sectoral or institutional members, and ride on these structures to worker closer to affected communities, groups and individuals. This means working closer with membership-based organisations such as trade unions, youth associations, women's groups, faith based organisations, informal traders' associations, resident associations, etc.

Our commitment for an internally accountable and democratic ZIMCODD:

- increase the skills and capacity of our staff to engage in membership growth;
- increase our accountability within the coalition and movement through a review of our constitution and articles of association in line with best standards.
- strengthen instruments of democratic participation, membership involvement and network building in all our decision-making structures.
- strengthen our coordination capabilities of SAPSN and FIA and our capacity to participate in regional and international campaign in line with our ambition in this Strategy, 2030.

- with increased membership involvement in the delivery of core programme activities, we will align the secretariat to concentrate on its coordination role, and develop into a knowledge and innovation hub for movement building.
- deepen the secretariat's capacity to deploy digital tools and innovation to enhance internal communication, decision-making and impact reporting. Our digital infrastructure will be reviewed and investments made to support a stronger digital approach to our work.
- deepen our feminist approach to coalition building and support the capabilities of female leaders across our structures.
- we will live our values of justice by ensuring that our staff work in an environment that will support their welfare and well-being, respecting their rights.

SCO 2: Strengthening our resource mobilisation capabilities approach for institutional sustainability

Towards an institutional sustainability plan

This strategy recognizes the need for ZIMCODD to develop an institutional sustainability framework. We will develop a fundraising strategy as a starting point in the enhancement of our income growth plans. We will expand the involvement of our leadership, including our trustees, in expanding our fundraising activities.

Alternative income strategies

Furthermore, we will explore other revenue generating options, including putting a dedicated team to grow unrestricted income received from member subscriptions, individual giving and philanthropies. The development of long-term funding solutions will be made a priority, including investing in ZIMCODD owned investment assets.

Dedicated Fundraising Team

ZIMCODD will develop a dedicated fundraising team. This will be headed by a business development professional with demonstrable experience in fundraising, marketing and financial/investment markets. The details of this function will be fleshed out as part of the fundraising strategy mentioned above, to be developed. Funding partners will be engaged to support this new function. This specialist role will seek to attract the right skills and partners should find it an important shift towards the sustainability of ZIMCODD.

SCO 3: Strengthening Learning, Evaluation and Accountability Systems for a robust knowledge and evidence-based approach to social change.

As a learning organization, our Learning, Evaluation and Accountability framework for this Strategic Plan: 2030 will be used to adapt our change pathways to our dynamic external environment. The strategy will be broken into successive two-year operational plans. These cycles will be supported by individual indicator frameworks for our three impact areas, viz: 1) Fiscal Justice, and 2) Trade Justice and 3) Organisational Development.

Consolidating our culture as a learning organisation

We will seek to consolidate our culture of learning. This will be supported by increased capacity to measure and track our performance indicators, outcomes and impacts. Our approach will forever be guided by principles of mutual accountability. As a people's movement, our emphasis is on accountability to the communities we serve, our membership, stakeholders and strategic partners.

We will continue to respect the voices, perspectives, and analysis of all the people we work with. At community level, marginalised groups interface with fiscal and trade injustices in the form of poverty and inequality. This means we will use community-driven data systems to capture real life stories of marginalisation and exclusion, but also of resilience and opportunities. In the digital space, we will introduce documentaries through filmmaking and storytelling as tools to expand the outreach of our work, as well as to support the work of our local change agents, member CBOs and coalition members' structures. Integrating community-driven data into our institutional learning and knowledge systems will increase the relevance of interventions. Importantly, the progress we make in policy advocacy will only become transformative when we are able to realise real life changes among disadvantaged groups.

Enhancing accountability through risk based approaches

We will ensure that we develop risk identification and mitigation strategies in all our planning and implementation cycles. This will be supported by an overall institutional risk management plan.

