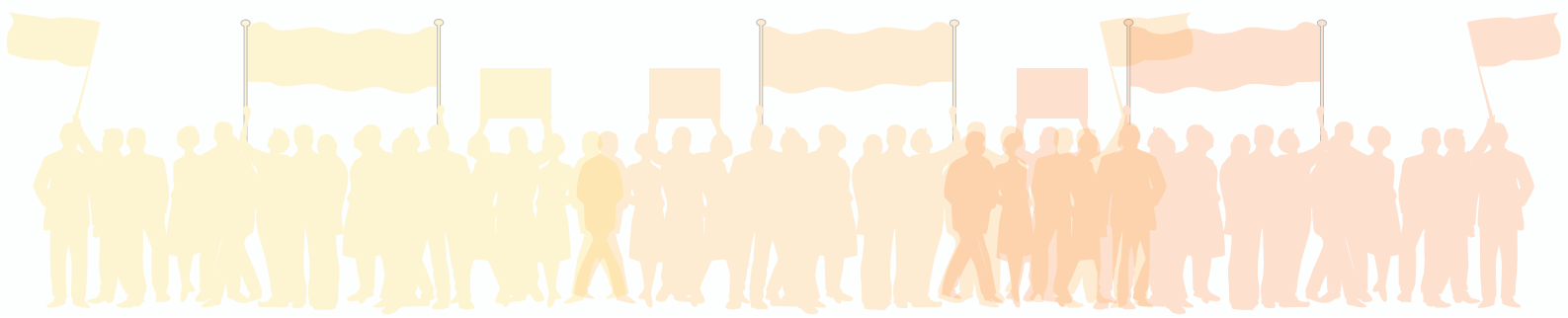


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JOURNAL
OF SOCIAL & ECONOMIC JUSTICE
JOURNAL

**VOLUME 1
EXTENDED
ABSTRACTS**



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EDITORS REMARKS

The Zimbabwe Coalition on Debt and Development (ZIMCODD) a broad-based coalition of social movements and progressive groups preoccupied with the quest for Social and Economic Justice is pleased to launch its Journal. The Journal of Social and Economic Justice (JSEJ) which pursues citizens' involvement in the making of public policy and vouches for the practice of sustainable and pro-people policies. The title of the journal is derived from the core mandate of ZIMCODD, which is to entrench social and economic justice. From the social front, the JSEJ is pre-occupied with the evolving policy landscape on social protection, safety nets, health, education, human development, access to clean water and sanitation, poverty, inequality, vulnerability and social inclusion amongst related research areas. The economic facet scans over monetary policy, fiscal policy, public debt and its management, public and private partnerships, trade, regional integration, public finance management and related research areas. The gist of these research areas is to understand the effect of government policy on social and economic justice, inform policy alternatives, and promote policy dialogues and advocacy. To this end, the specific objectives of the JSEJ are:

- To raise the level of economic literacy in Zimbabwe and to include views and participation of grassroots and marginalized communities;
- To facilitate research, lobbying and advocacy in order to raise the level of economic literacy and fiscal transparency on issues of debt, national/municipal budgets, gender responsive public service delivery, domestic resource mobilisation, trade and sustainable development;
- To formulate credible and sustainable organic economic and social policy alternatives.

The JSEJ is vital in the fulfilling the knowledge gap and adding to the existing stock of knowledge as it cuts across all faculties of life and provide an intersection for various professions and expertise to contribute to national development and growth by answering the social and economic justice question. The first edition of the JSEJ contains seven extended abstracts which covered topics listed hereunder:

- Corruption and Tax Evasion Risk in Domestic Resource Mobilization in Zimbabwe
- The Nexus Between Tax Administration and Gender Responsive Public Services in Zimbabwe
- The Nexus of COVID-19, Debt, Public Finance Management (PFM), and Social Service Delivery in Zimbabwe
- Infrastructure Investment in Zimbabwe: Financing and Policy Options
- Domestic Resource Mobilisation in Mutare City Council
- Feminist Reading of Leakages of Public Resources Outlined In The Auditor General's Reports On Appropriation Accounts, Finance And Revenue Statements And Fund Accounts
- Incorporating Gender Participatory Budgeting in promoting Women's Participation in National and Local Authorities' Budgeting Processes

Therefore, the first edition provided a springboard for the second edition which will publish fifteen full papers.

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Corruption and Tax Evasion Risk in Domestic Resource Mobilization in Zimbabwe

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1. Introduction

Public revenue generation is the fulcrum of fiscal policy and public administration in every country. It is the main instrument through which government funding is ensured. However, with a lack of access to international loans due to increasing foreign debts, growing donor fatigue, and dwindling domestic revenue reserves in Zimbabwe, it has become imperative to strengthen Domestic Resource Mobilisation (DRM) (Zhou and Madhekeni, 2013:49). However, devising efficient means of collecting tax revenue remains a daunting challenge in Zimbabwe. In the midst of dwindling and insufficient revenue and rising social, economic, and infrastructure needs, the government introduced additional taxes including the unpopular intermediated money transfer tax (IMTT) commonly known as the two (2) percent tax (Transparency International Zimbabwe (TIZ), 2020:1). Notwithstanding the pressing need to increase revenue inflows, revenue collection should not be at the sacrifice of economic and citizen welfare.

The main challenge associated with insufficient revenue generation is that of leakages associated with tax evasion, avoidance, and corruption. The Global Financial Integrity indicated that between 1980 and 2010 Zimbabwe lost an estimated US\$12 billion to corruption involving smuggling, illicit financial outflows, and other illegal activities. Between 2005 and 2015, US\$15 billion worth of diamonds was siphoned out of the country. In 2020, the Zimbabwe Independent citing the Zimbabwe Anti-Corruption Commission (ZACC) Chairperson reported that Zimbabwe is losing an estimated US\$ 1.8 billion annually due to corruption. Despite the anti-corruption legislative and institutional framework in place, it is worrisome to notice how corruption has continued to escalate.

The study seeks to answer three main questions which are: what are the causes of corruption and tax evasion in DRM? How do corruption and tax evasion manifest in DRM? What are the effects of corruption and tax evasion? The findings of the study indicate that the major causes of corruption and tax evasion are lack of effective tax enforcement mechanisms, high taxes and complex tax procedures, economic turmoil and duress causing private companies and individuals to evade paying taxes, and poor and skewed remuneration received by revenue officials which makes them extract rent. Corruption and tax evasion manifest through smuggling and under-invoicing of goods at border posts, under-declaration of profits by companies, and shun picking and bribery at toll gates among others. The effects of corruption and tax evasion are profoundly leading to poverty and poor service delivery. The study is structured into four main sections and these include Literature Review, Methodology, Research Findings, and Analysis: Causes, Manifestation, and Effects of Corruption and Tax Evasion and Conclusion and Recommendations.



2. Literature Review: Theoretical Framework

Principal-Agent Theory

The perspective posed by the principal-agent theory has been widely used to understand corruption across different domains and sectors. The principal-agent problem, as argued by Booth (2012), is premised on the notion that the principal requires a service from an agent, but the principal is not equipped to strictly monitor the agent and lacks the necessary information to assess the performance of the agent and this is commonly known as information asymmetry. This scenario creates a power imbalance between the two and the principal is not capable of ensuring compliance by the agent. Persson, Rothstein, and Teorell (2013) explain that conflict exists between principals who are typically assumed to embody the public interest and agents who are assumed to have a preference for corrupt transactions as long as the benefits of such transactions outweigh the costs. Corruption hence occurs when a principal is unable to monitor an agent effectively and the agent betrays the principal's interest in the pursuit of his or her self-interest. In the context of revenue, revenue officials who are public servants (agents) can abuse their public office by extracting rent in exchange for tax evasion or under-invoicing. In addition to the principal-agent theory, the public choice theory is a model that can also explain the rent-seeking behaviour of public servants and it is analysed below.

Public Choice Theory

The Public Choice theory discusses the behaviour of public sector bureaucrats, which is at the centre of the theory. Niskanen, (1971) points out that, while office bearers in both the public and private organizations are supposed to work in the public interest, putting into practice the policies of government as efficiently and effectively as possible, they become self-interested and motivated by benefiting themselves. Public officials, as noted by Chen and Neshkova (2019:3), have a choice to either be honest or engage in corruption. If they choose to be honest, their utility is determined by their salaries. If they choose to be corrupt, they receive an additional payment beyond their salaries through rent-seeking exchange. Rent-seeking, as highlighted by the UK Department for International Development (2015:13), refers to actors securing above normal returns from an asset not by adding value to it through investment but rather through manipulating the social and political environment. The asset then becomes inherently more valuable. Rent-seeking loosely translated involves corruption, whereby, the payment of bribes is necessary to manipulate the environment to benefit a particular actor. This explains the rapid escalation of corruption in Zimbabwe, in which, revenue is lost when revenue officials accept bribes to perpetuate tax evasion and under-invoicing. Whilst taxation cements the social contract between the government and the citizens, rising corruption has affected revenue generation in Zimbabwe (TIZ, 2020:1).

Empirical Literature Review

Using panel regression analysis, the International Monetary Fund (IMF) (2007) researched on the effects of corruption on tax revenues in the Middle East. The results showed that corruption negatively affects revenue collection in some middle-income regions and other tax heads were more greatly affected than others. Corruption occurred in everyday transactions between taxpayers and revenue officials. The study recommends that governments have to ameliorate their tax systems for them to be less susceptible to corruption. In light of this, governments should maximize revenue collection from tax heads that are less vulnerable to corruption.

Aghion, Akcigit, Cagé, and Kerr (2016) conducted a research on the impact of income taxation and corruption on economic growth using panel variation across states and counties within the United States over 25 years. The researchers built an endogenous growth model with quality-improving innovations that lead to new product lines and then calibrated this model to assess the welfare effects of the interaction between taxation and corruption. Using cross-state and then cross-country panel data from the Longitudinal Business Database (LBD) of the US Census Bureau, they obtained evidence that the effects of taxation on growth and innovation should be increasing and concave, and that higher local corruption should weaken the positive effect of taxation on growth, innovation, and entry.

Nyabunze and Siavhundu (2020) conducted a research on the effects of corruption on tax revenues in Zimbabwe from 1998 to 2018. Through the use of yearly time-series data (from 1998 to 2018), results confirmed that an inverse relationship exists between corruption and tax revenues. This is very important for suggesting optimal policies to the revenue collection agencies in Zimbabwe to boost tax revenues. The study suggests that tax revenues in Zimbabwe can be boosted by dealing with corruption decisively. Conclusively, corruption reduces maximum revenue generation efforts and this study goes further to assess the causes, manifestations, and effects of corruption and tax evasion on DRM in Zimbabwe.

3. Methodology

Issues relating to corruption are sensitive and this is a major challenge for researchers in this field. This is because documents linked to corruption are mostly destroyed and interviewees fear being victimized. Most researchers do fieldwork but also resort to media and government reports as reliable sources. This research is not exempt in this regard. The research adopts extant secondary qualitative literature as a research methodology and findings, conclusions, and recommendations were drawn from books, journal articles, working papers, media reports, and government reports.

4. Research Findings and Analysis: Causes, Manifestation, and Effects of Corruption and Tax Evasion

Causes of Corruption and Tax Evasion

Research findings revealed that greed, poverty, income disparities, inadequate civil servants' remuneration, and lack of accountability and transparency are major causes of corruption in Zimbabwe (Zinyama, 2021:136). Poor and skewed remuneration within the Zimbabwe Revenue Authority, as observed by Mundia (2014), has led officers to solicit for bribes from travellers at border posts and traders. Low salaries, not only affect revenue officials, but all workers in the public sector entities that are paid in the local currency (the Zimbabwean Dollar- ZWL) which has been losing value since 2019 when it was re-introduced. Economic turmoil and duress as noted by TIZ (2020:2), proxied by poverty, inflation, and economic volatility are regarded as the major cause of corruption in tax administration. Given the challenging macroeconomic environment and highly informalized economy, worsened by increasing poverty most economic players (individual and private business) are in a survivalist mode.

Manifestation of Corruption and Tax Evasion

Commonly cited sources of revenue leakages under customs duty include smuggling of goods through undesignated entry points, under-invoicing (importers paying less duty after declaring false invoices), under-declaration of goods (failure to declare all goods brought into the country), and under-valuation by officers (this usually occur where officers connive with importers) (Zhou and Madhekeni, 2013:55). Despite the introduction of the Automated System for Customs Data (ASYCUDA) software, it was established that customs officers colluded with travellers and traders to manipulate the system, which is normally monitored from elsewhere (Mundia, 2014).

In addition, revenue remittance from natural resources remains opaque. The main reference is that of the lost US\$ 15 billion from diamond mining in Chiadzwa through swindling and smuggling (Zinyama, 2021:145). More so, research conducted by Business Transaction Corruption Survey (2016) indicates that ZIMRA was often named as the agency that attempted to solicit a bribe for many business processes, including the application of licenses, permits, or conducting and approval of inspections.

In this case, business operators can easily evade paying taxes by operating without licenses, they can under-declare their profits to pay lower taxes and some business operators have continued to operate using manual systems to evade taxes like Value Added Tax (VAT).

Effects of Corruption and Tax Evasion

Effects of corruption and tax evasion are often far-reaching and include reductions in the delivery of public services, reduced economic growth, debt trap, increased poverty, and difficulties in achieving social welfare to the benefit of the nation.

5. Conclusion and Recommendations

In conclusion, the study theorized revenue leakages through corruption and tax evasion using the principal-agent theory and the public choice theory, the idea being that public servants can extract rent if the benefits of such transactions outweigh the costs. Study findings indicate that the major causes of corruption are lack of effective tax enforcement mechanisms, high taxes and complex tax procedures, economic instability, and poor remuneration received by revenue officials. Corruption and tax evasion manifest through smuggling and under-invoicing of goods at border posts, under-declaration of profits by companies, and shun-piking and bribery at toll gates among others. The effects of corruption and tax evasion are profoundly leading to poverty and poor service delivery.

It is therefore recommended that revenue authorities have to adapt and upgrade their technologies. Technology is changing how taxes are administered given the Fourth Industrial Revolution. Electronic systems for filing and paying taxes benefit taxpayers by reducing preparation time and errors by enabling the automated verification of transactions (TIZ, 2020:4). More so, the integrity of revenue officials may significantly reduce corruption risks. Safeguarding integrity is the basis of any effort to curb corruption in revenue collection. The other strategy that can be used to curtail corruption is by introducing stiff penalties to those engaging in corrupt activities. This includes immediate dismissal from the work of the tax officials facilitating corrupting activities. Also, jail penalties can play a critical role in reducing corruption.

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The Nexus Between Tax Administration and Gender Responsive Public Services in Zimbabwe

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Pages 8-13

1. Introduction

The world over, attention to the gendered impact of tax laws has been accelerated by key trends in public finance management policy frameworks. Many scholars are in consensus that tax policy evaluation should not be restricted to assessing policy design; it must also consider the actual impact of taxation systems on individuals and vulnerable groups in the society. Any study of the economic distributional and social effects of taxation systems must therefore focus on identifying the factors and policies that impact gender inequalities in decision-making, resource access and control, and roles and responsibilities in households, markets, and states. Developed, developing, and even resource-constrained countries have all pledged to address gender inequality and imbalances in their tax systems. In Zimbabwe, however, less has been done to rationalize the tax structure for gender equality and fair taxation.

This study establishes that while women make up the bulk of the informal sector, which accounts for 80% of Zimbabwe's GDP, they continue to carry the weight of a gender-insensitive taxation system. While the government's revenue base is rapidly expanding, the impact of taxes on Zimbabwe's already disempowered and marginalized women, who make up 52.32 percent of the population, has received less attention. Women make up the majority of informal traders, as well as the overall population, therefore it follows that they adversely bear a large share of the tax burden. In addition, women are subjected to double taxation, as evidenced by their payment of cross-border and rental income presumptive taxes.

Research has shown that distinguishing between explicit and implicit gender biases in taxation has proven useful for assessing the gender implications of tax policies. As such, it is necessary to examine the present developments in Zimbabwe's tax administration and revenue usage for advancing gender-responsive public services.

This study, therefore, interrogates the co-relation between taxation and gender by exploring gender issues in taxation and tax policies and covering issues that are related to the wider discussion on gender-responsive budgeting. It also explores the extent to which the government takes into account gender implications in policy development, gender considerations in tax administration and compliance, and the availability and use of gender-disaggregated data. In ending, the paper proffers recommendations to build a gender-sensitive tax administration that provides for gender-responsive public services, in turn.

2. Literature Review

Taxation Administration

African countries have made extensive efforts to improve the effectiveness and efficiency of their tax administration. However, there is great concern regarding the function of indirect taxation in the balance between direct and indirect taxes, especially in terms of how they both relate to the phenomenon that is "gender". According to UN Women (2018), due to women's distinct consumption patterns, the Value Added Tax (VAT), for instance, exerts a concrete example of gender bias. Women in developing countries are more likely than men to acquire goods and services that promote health, education, and nutrition. This creates the potential for women to bear a larger VAT burden if the VAT system does not provide for exemptions, reduced rates, or zero-rating. The same applies to ensuring a sufficiently high tax-free allowance for small business owners. More generally, because of women's lower-income, it follows that a tax policy that primarily concentrates on increasing indirect taxes such as VAT rather than simultaneously increasing direct taxes (income taxes) may be more burdensome for them.

Taxation and Gender Equality

Gender equality and taxation have recently gained momentum as significant themes in the development policy debates on public finance management, development financing, and government accountability to its population. It is widely acknowledged that developing countries must raise sustainable income from tax sources to provide long-term funding for poverty reduction and growth policies. Individually, the importance of gender equality and taxation has been extensively recognized. However, they are rarely discussed together, and potential and actual links in development cooperation are frequently neglected. The World Bank (2021) posits that development initiatives must guarantee that policy measures in the domain of taxation do not negatively affect desired gender equality outcomes to foster sustainable economic growth and poverty reduction. For instance, efforts in practice to increase female labour force participation may be thwarted by tax policies that are motivated by objectives entirely unrelated to gender issues. The OECD DAC Report (2008) propounds that the design of the tax system in a country may therefore impact both the distribution of income between women and men (the distributional effect) as well as the distribution of paid and unpaid work (the allocative effect).

Taxation and Gender in Public Finance Management

According to Budlender and Hewitt (2003), reorienting public finance management to address women's poverty and gender equality requires examining the overall macroeconomic strategy embedded in the budget and encouraging debates on how tax systems can be equitably reformed to generate revenue that communicates to women's needs. In reality, women and men have varied economic roles and obligations, as well as different access to productive resources.

However, women, on the whole, are at a disadvantage. Further, as maternal caregivers, women are typically expected to take on the bulk of the care for their families. This means that far more than males, women bear the responsibility of doing both paid and unpaid work. This dual role frequently undermines women's position in the paid labour market, where they are restricted to a limited number of industries and occupations and may also constrain their access to other markets and services. As a result, women continue to contribute the most to a tax system that does not address their unique needs as a key demographical player.

Gender Responsive Public Services (GPRS)

Emphasis on the realization and inclusion of women's circumstances and needs is a relevant theme for equitable and just taxation interventions. According to Musindarwezo and Jones (2019), tax-related policies continue to be designed with little or no regard for the realisation of human rights in general, and women's rights in particular. The risk of excluding not only females but the youth and people with disabilities is a concern for community-driven development for several reasons. Mansuri and Rao (2013) indicate that social norms exclude women from participating in public spaces or relegate them to work on women-specific tasks. Women also face negative stereotypes about their ability to contribute effectively to proceedings that have public implications on community development, thereby suffocating their input on how public finance and tax-related issues affect their interaction with such public services as Water, Sanitation, and Hygiene (WASH), education, and healthcare provision.

According to the We Pay You Deliver Consortium (2018), the majority of revenue collected by local governments comes from taxes levied on sellers in the informal sector. Women suffer social harm as a result of local governments' disinvestment in social services – buying water for low-income groups, long lines for water (and violence), unclean water and diseases; early child marriages, interrupted childhoods, and stolen futures. Effective public services for underrepresented groups (women, youth, and people with disabilities) would be made practicable and available with efficient, transparent, and responsible tax revenue. Water, sanitation, cleanliness, energy, efficient transportation, health and education services, and general engagement in topical discourse and decision-making processes are among them. Research on the nexus between taxation, gender, and development is therefore crucial to tackling the challenges women in societies face daily.

3. Methodology

Using a qualitative methodology, the research interrogated the impact of the gender-insensitive taxation system in Zimbabwe. Key informant interviews and surveys were used to generate data utilizing the representative taxpayer approach. Extensive examination of documentary sources such as journals, books, and government publications also complimented the aforementioned research techniques.

4. Findings

- Different social and economic characteristics between men and women (for example., income levels or labour force participation) reveal that tax systems can, inadvertently, contribute to gender inequalities in society.
- Zimbabwe's current tax administration and expenditure of tax revenue is gender insensitive and harbours vast potential gender biases in its tax systems.
- Developing a strong, equitable, and efficient tax system that is acceptable to the majority of a country's population (women) is critical to ensuring the stable flow of public services.

5. Discussion

1. A gender-disaggregated beneficiary assessment is essential to source out women's and men's views on whether the patterns of government expenditure and their related programmes and services are in line with their priorities and whether the delivery of particular services is adequate. This is useful as it can identify the unintended effects and outcomes of policies that, on paper, might appear to be gender-sensitive.
2. Collection and analysis of inclusive disaggregated data are imperative for an efficient and just tax administration. Without the relevant disaggregated data, public expenditure in Zimbabwe risks becoming a private matter oblivious of the groups at the bottom of the food chain. The collection and analysis of gender-disaggregated data are therefore essential if revenue and spending systems are to become more gender-aware and ultimately, gender transformative.
3. An ideological paradigm shift in tax perspectives is essential. A shift in tax policy priorities from the present emphasis on taxing for economic prosperity to prioritizing taxing for equality (including taxing for gender equality, women's empowerment, and economic security over the life course) is pertinent.
4. The inclusion of women's voices in local and national level planning and budgeting is essential to create an enabling environment for taxation systems that are equitable and effective. A gender-responsive budget culminates in a gender-sensitive taxation system.

Robust legal mechanisms to advance substantive gender equality in tax, expenditure, and development are required to regulate Zimbabwe's tax administration and ensure gender inclusion, equality, and equity.

6. Conclusion

Whilst the economic and monetary contributions of taxation to the overall economy continue to increase at a fast-paced rate, it is the gender-responsive public services that continue to lag. This is so despite the fact that the economy is largely supported by women as they constitute more than half of the demographic populace. This paper establishes the scope for policymakers to review and redesign the structure of exemptions and deductions in personal income taxes to ensure that they do not reinforce existing gender inequalities. Mainstreaming a gender equality perspective into the general tax policy analysis can significantly improve the quality of public services, thus enabling taxes to be seen to be working for women.



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The Nexus of COVID-19, Debt, Public Finance Management (PFM), and Social Service Delivery in Zimbabwe

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Pages 14- 19

1. Introduction

Pandemics (such as black death, SARS, Influenza H1N1, Swine Flu, and in this case COVID-19) caused short to long-term health, social, political, and economic (especially fiscal) impacts on different nations around the world (Yunfeng, et al., 2021). Efforts made to curb these pandemics include imposing quarantine, preparing health facilities, isolating infectious cases, and tracing contacts involving public health resources, human resources, and implementation costs (ibid). Additionally, efforts to curb the pandemics also involved health system expenditures to provide health facilities for infectious cases and the arrangement of consumables such as antibiotics, medical supplies, and personal protective equipment (ibid). All these caused fiscal constraints as revenues are required to cover these unplanned/unexpected expenditures. There is undeniable evidence that shows that pandemics can affect public finance management (PFM) through increased expenditure, increased public debt and declining tax revenues among others, thereby causing fiscal stress. The situation is said to be worse in lower-middle-income countries (LMICs) where fiscal constraints are higher, and tax systems still need improvement. It is against this backdrop that this paper explored the implications of the COVID-19 pandemic on Debt, Public Finance Management, and service delivery in Zimbabwe

This research seeks to: understand the debt, Public Finance Management (PFM), and social service delivery (SSD) situation before COVID-19; explore how COVID-19 has impacted on debt, Public Finance Management, and social service delivery; and proffer practical recommendations to strengthen debt management, public finance management, and social service delivery during pandemics in Zimbabwe. There are no or limited studies on the impact of COVID-19 on debt, PFM and SSD, and this research covers that gap. The research will help stakeholders, CSOs, and citizens to do evidence-based advocacy and influence policies. It will be an addition to existing literature and enhance the understanding of debt and PFM issues.

2. Literature Review

The research focused on the current theoretical and empirical studies on the relationship between public debt and GDP (economic growth); Debt, Public Finance Management (PFM), and social service delivery (SSD). The conceptual framework was that pandemics increase public debt, thus affecting economic growth (gross domestic product), which resultantly affect government revenues and then result in poor public services (Social services delivery). Pandemics require more resources, and for these resources to be availed, there is need for further borrowing that will crowd out social services.

3. Methodology

The research was a desktop study that involved the identification and extensive use of the most recent and relevant literature related to the relationship between public debt and GDP and the COVID-19 pandemic. The methodological design was based on qualitative research supported by secondary data. Key informant interviews were conducted with participants from the Reserve Bank of Zimbabwe (RBZ), Ministry of Finance and Economic Development (MoFED), Ministry of Health, academia, media, local authorities, non-governmental organizations, parliamentarians, and civil society organizations. The study also made use of video recordings such as the Mint Special, the National Purse, ZIMCODD Public Finance Reform Indaba, and AFRODAD virtual meetings.

4. Findings and discussion

Effect/Impact of COVID-19 on Debt

Zimbabwe did not benefit from the debt initiatives offered to other developing countries due to its high risk, the State had to issue Treasury Bills and Bonds. As of April 2021, Treasury Bonds stood at ZWL13,55 billion, Treasury Bills at ZWL 4,87 billion, and total domestic debt at ZWL 20,91 Billion, respectively (Ncube, 2021). The COVID-19 pandemic increased the debt levels in Zimbabwe and this had negative effects on economic growth. As of April 2021, domestic debt has increased by almost 138% since June 2019 and external debt increased by 31% since September 2019. These figures do not include the US\$3,5 billion to compensate white farmers and opaque Resource Backed Loans (RBL). Penalties and interest on both external and domestic debt were increasing (Ncube, 2020). COVID-19 promoted weak parliamentary scrutiny on debts. Revenue leakages due to COVID-19 and weak DRM forced MoFED to move around the world with a begging bowl soliciting for more funds.

Effect/Impact of COVID-19 on PFM

Revenue streams negatively affected - COVID-19 reduced tax collections from March 2021 to July 2021, and in light of this, the 2020 inflation-adjusted collections were below the 2019 collections. Travel restrictions, lockdowns, lower demand and falling commodity prices (CIT), lower earnings (PAYE), and a fall in consumption (VAT) were also witnessed. In addition, there were massive hits to export revenues for commodity exporters, tourism, sharp falls in remittances, Foreign Direct Investment (FDI), and capital outflows. From August 2021 monthly revenue contributions maintained a positive trajectory. ZIMRA collected annual net revenue of ZWL\$181.96 billion against a target of ZWL\$171.9 billion - thus signifying a 5.85% increase above target and real growth of 74.93% over 2019 (ZIMRA, 2021). However, the tax to GDP ratio was still low and revenue collection has not improved the citizens' living standards.

In terms of revenue management and utilization - normal procedures were not followed due to the urgency of cases, lockdowns resulted in the parliament not exercising its scrutiny and oversight. Deals and agreements were signed without scrutiny thereby creating a fertile breeding ground for corruption and revenue mismanagement. Participation, oversight, auctioning and transparency, and accountability in revenue expenditure were negatively affected. Lack of transparency in the procurement process led to some corruption cases (Drax-gate, nepotism). In August 2021, the Auditor-General's special report on the utilization of COVID-19 funds exposed gross embezzlement of funds over \$890 million was abused and misappropriated.

Effect/Impact of the COVID-19 Pandemic Debt on SSD

COVID-19 exacerbated underfunding and exposed dilapidated health and education sectors, undermining the right to health and education for many people. The COVID-19 pandemic magnified inefficiencies and inequalities in the delivery of public services. The pandemic further exposed the unpreparedness of our nation in terms of health infrastructure and social safety net issues. The pandemic also brought pressure to finance health expenditure (Health budget-ZWL\$5.3 billion), which includes expenditure on enforcement of lockdown restrictions, COVID-19 vaccination campaigns, COVID-19 vaccines, and syringes (US\$93.2 million) as of 30 June 2021. The pandemic reduced the capacity of the State to respond and discharge people's constitutional economic and social rights, reduced the well-being of citizens, and increased their tax burden on current and future generations. Public health facilities faced several challenges such as the lack of equipment, limited intensive care unit beds and ventilators, lack of PPE, staff shortages, poor remuneration and working conditions for frontline health workers. Several people failed to access critical health services

5. Recommendations

In dealing with the identified shortcoming the study made the following recommendations:

- **Debt:** The Government must respect the constitutional and legal provisions (S.300, 119 CoZ; S 11, 52-61, 298 of PFMA, S.11 of RBZ Act among others). There is need for the prudent management of debt resources, transparent loan contraction processes, robust reform programmes, re-engagement processes that bear fruit, and restoration of growth and sustainability. Additionally, there is need to simultaneously implement structural, political and sound macroeconomic policies, audit, as well as remove odious debt and come up with a debt repayment plan to settle the debt and lobby for debt cancellation.
- **Public Finance Management (PFM):** The Government must respect the constitution and enhance transparency and accountability in PFM-related issues, as well as provide a summary of in-year changes to expenditure and revenue plans; explain, and publish in budget documents the underlying factors, including new policy decisions, changes between successive fiscal forecasts among others. There is also need to promote the adoption of the recommendations from the auditors' reports from the Office of the Auditor General. The political will to speed the alignment of the PFA Act to the CoZ, curb IFFs, and also devise market-friendly trade and investment policies that would enable the government to expand its revenue base.
- **Social Service Delivery:** There is also need to prioritize the health and education sector over debt repayments. Increase funding for the health sector to meet the Abuja Declaration spending 15% of the budget and WHO recommended spending of US\$86 per capita or 5% of the GDP. Similarly, there is need to improve the provision of public, inclusive, and gender-sensitive public services. Lastly, there is need to upscale education spending to recommended global thresholds (20% of the budget), properly plan, prioritize, improve utilization of the available resources and improve budget execution.

6. Conclusion

Before the COVID-19 pandemic, Zimbabwe was in debt distress, the PFM framework was being implemented in a piecemeal approach, and the adherence to the principles enshrined in the Constitution and other laws has not been satisfactory. COVID-19 exposed and exacerbated challenges related to Debt, PFM, and SSD which was a wakeup call to all stakeholders. COVID-19 exposed and amplified existing weaknesses in public finance management (PFM) and magnified inefficiencies and inequalities in the delivery of public services. The pandemic further exposed the unpreparedness of our nation in terms of health infrastructure and social safety net issues.



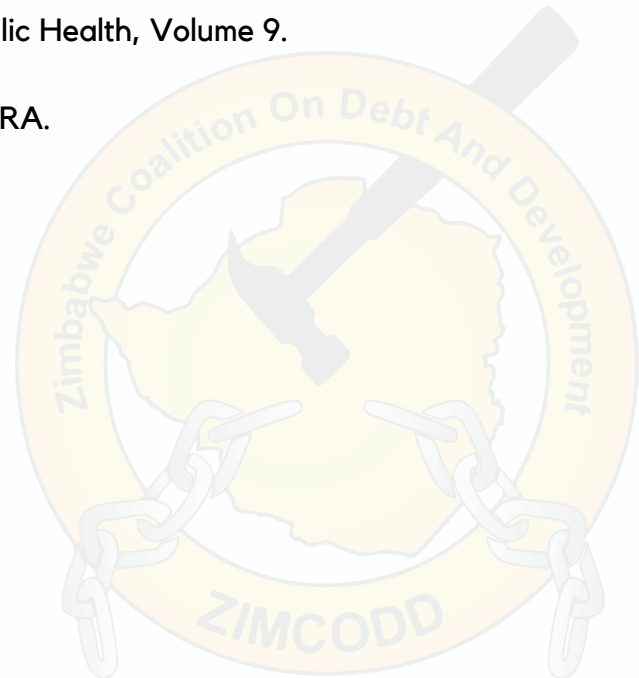
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Infrastructure Investment in Zimbabwe: Financing and Policy Options

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Pages 20- 26

1. Introduction

Infrastructure is often referred as the "bedrock" for development. Infrastructure that is in good shape encourages economic growth, lowers poverty, and improves the delivery of health and other important services. The infrastructure deficit in developing countries, particularly Zimbabwe, is widely documented, and current development measures fall short of meeting the socio-economic needs of the nation (Collier and Cust, 2015). The ambitious Agenda 2063 and its global precursor Vision 2030, often known as the Sustainable Development Goals can only be realized if economic and social infrastructure is available. Zimbabwe's new leadership has embarked on a new policy initiative aimed at transforming the country into a middle-income society by 2030. Despite these lofty aspirations, Zimbabwe's state of infrastructure is a microcosm of Africa's macrocosm status, and it has the potential to stymie these development efforts. As will be argued, Zimbabwe does not have infrastructure (assets held in transportation services, electricity, water and sanitation, and telecommunications sectors) on which to be able to build the modern economy (Bonga and Sithole, 2020).

Given the scarcity of domestic resources, Zimbabwe will need an investment of billions of dollars in infrastructure development to shift the status-quo. Unfortunately, current figures suggest that the new economic programme is being handicapped by a massive financial gap (ZIMCODD, 2021). Traditional financial organizations, such as the Bretton Woods institutions, are unable to invest in Zimbabwe at the scale that the country requires to address its infrastructural gap (Moyo, 2020). China, on the other hand, the developing Asian powerhouse, is eager to invest. Under the Chinese financing model, Zimbabwe has access to loans in exchange for, or collateralized by, future streams of income from its natural resource endowments. Despite its convenience to Harare, this funding strategy is viewed as a problematic development finance model that puts the country's debt sustainability at risk (ZIMCODD, 2021a). In response to this scepticism, the study argues that the model as a whole should not be disregarded. This viewpoint is bolstered by the fact that China is financing Zimbabwe's needs rather than its own, hence the question should be how can Zimbabwe benefit from Chinese development finance? As argued by a Chinese diplomat, Rao Hongwei (2022) China's lending to African countries is not a "debt trap" but an "economic pie" that benefits the local population.

Behind the “debt trap” cliché is an immoral attempt to sabotage the time-tested dynamic partnership between China and Africa, which deny China’s global efforts and contribution, and smear the international image of China” (Hudson, 2022). Indeed, Hongwei is defending the Chinese relations with Africa. However, his argument offers a unique perspective on Chinese development money that has been overlooked by 'pro-Washington' media and academics.

In light of this, the paper offers a resource for infrastructure loan financing model for Zimbabwe as an alternative financing option. By analyzing the literature with a view of identifying whether this model is genuinely boosting Africa’s development and Zimbabwe in particular or if it is instead fueling Chinese economic expansion at the expense of African economies, this study provides policymakers with a doorway through which they can improve the resource-backed loan model and finance Zimbabwe's infrastructure deficit. While it agrees that the secrecy surrounding this kind of finance is a major source of controversy, a comprehensive public financial management system anchored on strong political will can alleviate such concerns. Finally, the Zimbabwean government, as well as China, bears responsibility for ensuring a beneficial outcome of this financing strategy.

2. Literature review

African content ranks at the very bottom of most infrastructure indicators this therefore justifies the speed at which China has become a major creditor for huge infrastructure projects. The situation in Sub-Saharan Africa, including Zimbabwe, is especially perilous (Collier and Cust, 2015). The majority of the region's existing infrastructure stems from colonial periods and most of it has been severely damaged by internal warfare, natural degradation and neglect. The energy sector, communication technology infrastructure, weak connectivity, railroads, and substandard ports constitute Africa's biggest infrastructure deficit (Mills, et al., 2020). While politics has overtaken the argument over Zimbabwe's failure to develop, there are other elements, such as problematic infrastructure, that are impeding development in the country. As a result, addressing infrastructural factors will put the country in a stronger position for recovery at a faster rate. To this effect, Bonga and Sithole (2020) identified problematic infrastructure factors in Zimbabwe which include power cuts and shortages, poor road infrastructure, inefficient rail network within the country, water shortages and poor transport infrastructure for access to ports. Despite this, Zimbabwe is highly endowed with natural resources, as shown in Tables 1 and 2, which this paper contends can be successfully utilized to fund infrastructure development.

Table 1: Zimbabwe's Estimated Mineral Resources

Mineral	Estimated Resource (Tons)	Global /Continental Rankings
Coal	26 billion	38 th global producer
Iron Ore	30 billion	Has huge iron deposits associated with banded ironstone formations in greenstone belts
Coal Bed Methane	765 billion Cubic meters	Largest known reserves in Southern Africa
Gold	13 million	Amongst the top 20 global producer
Copper	5.2 million	There are over 70 known deposits in the country.
Diamond	16.5 billion	The country has about 160 known kimberlites with kimberlite hosted diamond mining taking place. The exact amount is yet to be fully established.
Lithium	23 million	5 th largest producer globally and has the largest proven deposits in Africa.
Platinum	2.8 billion	3 rd largest producer
Chrome	10 billion	Approximately 80 percent of the world's known metallurgical chromate
Nickel	4.5 million	More than 30 deposits have been discovered to date

Source: Moyo, 2020.

Table 2: Zimbabwe's unexplored Rare Earth Mineral resources

Rare Earth Mineral	Uses
Neodymium	Used in the manufacture of powerful magnets, computer hard drives, wind turbines and hybrid cars
Lanthanum lenses	Used in the manufacture of carbon lighting applications such as cameras and telescope
Cerium	Used in the manufacture of catalytic convertors and some crude oil refining
Praseodymium	Used in the manufacture of aircraft engines and special glasses
Gadolinium	Used in X-ray and MRI scanning systems and manufacture of refrigerators which do not emit greenhouse gasses such as CFC's or chlorofluorocarbons
Yttrium, Terbium, Europium	Used in the manufacture of memory chips for computers, televisions and other visual display devices, with different colors. Europium was also important in the manufacture of control rods used in nuclear reactors

Source: Ministry of Finance and Economic Development, 2020.

African countries, including Zimbabwe, have identified resource-backed loans financing model, which is mostly backed by the Chinese government as a lender, to finance their infrastructure challenges. This financing model has become a popular option for countries like Zimbabwe to avoid the high financial risk tags that limit their access to foreign capital markets. As used in this paper, resource-backed loans refer to loans provided to a government or state-owned enterprise where: the repayment is either made directly in natural resources or from a natural-resource-related future income stream; the repayment is guaranteed by a natural-resource-related income stream; or a natural resource asset which serves as collateral (Mihalyi et al., 2020).

3. Methodology

The data used for this study was sourced from secondary sources such as academic articles; published policy documents on Sino-Africa and China-Zimbabwe relations, laws, regulations, and policies enacted by various ministries of the Zimbabwean government, media reports on Chinese investments in Zimbabwe, as well as literature regarding Western conceptualization of Chinese development finance in Africa among other the documents. The study is a qualitative review of most recent documents related to the topic under investigation.

4. Findings and Discussions

In light of the foregoing, this section discusses the findings' implications for the Zimbabwean government and its development stakeholders. The characteristics of the resource-backed loans indicate that there may be opportunities to improve their governance. This study notes that China has been a willing financier, offering large quantities of money in the form of loans, and resources are increasingly being utilized as collateral. Through this model, China is building infrastructure that is not geared on colonial infrastructure that contemporary Zimbabwe inherited which was intended to benefit the colonialists. This 'colonial' infrastructure is particularly problematic in the current settings of inter-regional connectivity and Zimbabwe is missing out on the nascent Africa Continental Free Trade Area. This therefore justifies the investment of Chinese firms in Zimbabwe's civil sector. This study notes that the Chinese contractors are increasingly winning the construction tenders in Zimbabwe and Africa in general. This is due to a number of the lower cost of doing a project without compromising the quality of work. However, there are accusations that Chinese constructors bribe host nations' policy makers in order for them to secure these infrastructure-related deals. As such, this study noted that China through its financing model has a huge capacity in providing Zimbabwe's infrastructure needs.

The paper also points out that Chinese lenders and Zimbabwean policymakers have been less forthcoming about the volume, terms, and composition of this financing, leading to much speculation about its origin. Due to the obscurity of the loan terms, two opposing narratives evolved. According to the study, the approach has been considered by Euro-American powers and sceptical experts as high risk and pricier finance than traditional loans, as well as a debt trap for Zimbabwe. This view has been cemented by China's rising role in Africa's contemporary debt burden (ZIMCODD, 2021). This is in contrast to pro-Chinese narratives that contend that Chinese finance is not out of sync with the global interest rates, does not deliver windfall commodity profits to China, and does not need the utilization of Chinese employees (Bräutigam and Gallagher, 2014). Finally, this study indicates that resource infrastructure provides a lens through which Zimbabweans may see the link between natural resource extraction and infrastructure development. Given the above, this paper offers some policy suggestions for improving the governance of resources for infrastructure loans in Zimbabwe. This will ensure that there is no abuse of public resources and it will make resource backed loans conform to the country's governance rules.

5. Conclusion

This paper discussed that China's infrastructure-for-resources loans represent an opportunity for Zimbabwe. Infrastructure development has the ability to significantly contribute to economic growth while also potentially improving the lives of millions of people across the country. Resource for infrastructure loans have emerged as a viable source of finance to Zimbabwe's infrastructural development. It was noted that if not addressed successfully, Zimbabwe's current inadequacies, particularly in terms of governance and debt sustainability, threaten to perpetuate the country's poor inequality figures. However, the majority of the flaws found in this study are ultimately a reflection of Zimbabwe's institutional constraints. As a result, it is imperative on the Zimbabwe government and non-state players to lift the veil of secrecy surrounding resource-backed loans.

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Domestic Resource Mobilisation in Local Authorities: Case of Mutare City Council

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Pages 27- 35

1. Introduction

Domestic resource mobilization (DRM) is the domestic generation of revenue which can serve as an important tool for developing countries to attain and sustain high rates of growth when they are allocated to socially productive investments (Culpeper and Bhushan, 2010). DRM is the foundation for self-sustaining development. Domestic resources are important in financing domestic investment and social development, which are essential for the economic growth of local authorities. Majority of local authorities in Zimbabwe are unable to meet the financing requirements exerted on them to such an extent that they resort to external sources to finance development projects and social programs. Local authorities are key in governance structures by virtue of them being the government pillar that is closest to citizens. The rationale for a greater focus on domestic resource mobilization in Zimbabwe stems from the quest for fiscal consolidation and debt sustainability both of which have been notoriously elusive in recent years.

This paper examines different approaches to domestic resource mobilization in local authorities, particularly the City of Mutare. The research was guided by qualitative research methodologies which allowed the researcher to interrogate the lives realities of Mutare residents juxtaposed with the law and the perspectives of Mutare City Council. It covers various aspects of domestic resource mobilization with focus on the potential growth of the city through domestic resource mobilization. The paper addresses a myriad of areas in domestic resource mobilization at a local level and present challenges faced in revenue collection. Thereafter, recommendations are proffered that encourage sustainable methods of revenue collection as well as the potential move towards a smart city through domestic resource mobilization.

2. Literature Review

DRM does not only provide governments with the funds needed to alleviate poverty and deliver public services but is also a critical step in moving away from aid dependence. DRM does not necessarily mean new taxes or higher tax rates. Governments often see their revenues rise through improved audits or simplified filing processes (USAID 2015). For ZIMCODD, domestic resource mobilization is the financial and fiscal accruals generated within a domestic economy. It consists of taxes on personal and corporation incomes, goods and services, as well as non-tax revenues such as social security contributions, commission on natural resource extraction, property income, dividends from state enterprises, tourism income, domestic savings, domestic credits, user fees, fines, interest, royalties, licenses, rents, penalties, forfeits, and sale of goods and services as well as other kinds of levies collected by governments from citizens, resident non-citizens and local businesses (Bhushan, 2008). Domestic resources bring about a sense of ownership of development achievements and outcomes as opposed to foreign aid that often comes with conditionalities which may constrain a country's ability to manoeuvre and adopt policies that are consistent with its national development goals (COMESA, 2015:3). Successful DRM strategies are highly cost-effective; and if employed correctly, they offer good returns for investment.

Through domestic resource mobilization, countries accelerate their economic growth by raising and spending their own funds for public goods and services, such as schools, hospitals, clean water, electricity, and roads which are critical to developmental growth and the achievement of the National Development Strategy (NDSI) as well as the Sustainable Development Goals (SDGs). Countries' investment in their own public goods and services, particularly infrastructure, is also essential to attracting private investment and laying the foundation for long-term economic growth.

3. Methodology

The methodological approaches undertaken in the study include key informant interviews, random sampling, documentary reviews, observations and desk research. The study had some limitations in the collection of data due to the restrictions imposed on accessing information relating to resource allocation in local authorities as well as reluctance from key informants to answer questions they perceived as "risky". Despite these challenges, telephone interviews with human resource personnel and assistants that are on the front lines were instrumental in providing the necessary information in ascertaining how the local authority mobilizes its resources in service delivery in Mutare. Representatives from Civil Society were utilized to garner information from previous studies, experiences and interactions with local authorities. The collation of information about the criteria's utilized in domestic resource mobilization from credible social media accounts, news outlets, and government announcements were paramount. These were further augmented by a review of associated documents and a review of literature on other aspects of local authorities' operations.

4. Findings and Discussion

Parking system

Mutare city council has collected approximately about \$ 4,5 million in parking revenue generated in the last couple of months. MCC, rolled out a pe-paid parking system to generate more revenue to the council coffers. The City of Mutare has resolved to adopt an automated parking system in line with modern trends. This is a big leap forward in embracing technology as the current system is outmoded and had become costly. The local authority agreed to a two-year-old Business Investment Committee (BIC) deal with a local service provider for the new parking system. There are many parking bays in town, but the Council was losing a lot of revenue because there was no modern parking system. Therefore, the automation of parking system is a positive stride towards enhancing DRM as it strives to curb revenue leakages and ensure that sufficient funds are generated for service delivery.

Penalties And Fines

MCC also generate its revenue through penalties and fines. The Urban Councils Act [Chapter 29:15] and Rural District Councils Ac [29:13] gives autonomy to local authorities to make by-laws and to charge penalties for breach of these by-laws. Examples of by laws that result in paying penalty fee when breached include illegal parking which normally result in clamping of vehicles, illegal selling points, pollution, among others. Penalty fines are an effective method of collecting revenue, however corruption amongst penalty fee collectors remains a stumbling block to development in local authorities.

Leasing And Selling Of Land

This is another way in which MCC sources funds. Urban councils with large vast lands tend to have a greater advantage as compared to other urban councils. Local authorities are given permission to sell or lease land to various organizations or individuals. The housing department is given the mandate to sell land for residential or commercial purposes. The Housing Committee meeting minutes dated 11 July 2015 indicated that Mutare City Council was able to acquire extra funds through leasing land for commercial purposes to various business owners.

Pungwe Breweries

Pungwe has two business units namely Pungwe Brewery and Retail Operations. The Brewery specializes in the manufacturing and distribution of traditional opaque beer. The main products are bulk beer, the 1 Litre shake-shake Kariba Mhamba and 2 litre Pungwe which is packaged in a returnable container. Over the years, Pungwe has grown from strength to strength and expanded operations beyond Manicaland region into Harare, Masvingo and Mashonaland East Provinces. The retail division commands the operations of 17 liquor outlets situated in Mutare. These units consist of tavern's, beer halls, bottle stores and sports bars all designed to bring entertainment, leisure, satisfaction and convenience at the doorsteps of entertainment seekers.

Water

Water has largely contributed to the revenue for most urban local authorities in Zimbabwe. Local authorities in the past years were given the mandate to provide water in their council areas by Zimbabwe National Water Authority (ZINWA). Mutare City has been applauded for having the cheapest water tariffs which cost \$0.56 for 5 drums. However, it is important to note that local authorities have not been able to collect all revenue from water because of their failure to maintain and provide acceptable waters services to ratepayers. It is important to note that residents go for days without water, water pipes burst and are often left unattended for days. In return residents either boycotts or leaves their debts unpaid. In addition, some council workers accept bribes from residents which in turn hinders effective revenue collection.

Airport

The Mutare City Council is also generating revenue through the aerodrome airport. This is because tourists are able to move freely and more quickly to Mutare to visit various tourist attractions such as Vumba, Nyanga, Chimanimani and many other tourist destinations in Manicaland. It is critical to note that, over the past two years the tourism sector has not been performing very well and the volumes of aircrafts to Mutare have been very few.

Sakubva Urban Regeneration Project

The project is aimed at the regeneration of the Sakubva residential area and the Sakubva business center through construction of new high-rise flats, construction of modernized flea market, produce markets and shopping malls. The project received a National Project Status and was commissioned by President Emmerson Mnangagwa in 2019. There are a number of notable private players who are coming on board into the project (Plan Infrastructure Development, National Social Security Authority (NSSA) amongst others) and there is still room for more interested stakeholders to join. Key stakeholders will be able to make returns through commercialization of the newly constructed residential, business spaces and the produce markets.

Land development

The city must aim to develop its land through establishing new high and low density housing schemes that meet the relevant construction standards on several sites. Apart from the Sakubva Urban Regeneration Project, other earmarked areas are the Beira Corridor and the Fernhill where there are over 700 stands collectively that are ready for development. The city now has increased opportunities for land development for residential, industrial and commercial purposes due to the new masterplan for excess land (15 000 ha) that recently attained ministerial approval thus meaning land space is no longer a constraint for development.

Renewable Energy

In the spirit to adopt the smart city concept moving in tandem with international trends, Mutare City must aim to explore the renewable energy sector by creating opportunities for partnering with the private sector on renewable power production. Mutare has a reliable water source, which is suitable for the production of hydro power. If successful, the generation of hydro power will satisfy the existing demand for power and further capacitate the national grid. This is an available investment opportunity that is projected to be lucrative to the investors and the city to keep the city's electricity needs met. In the same light, solar power generation is another gap available for investment. The city should aim to use clean energy in most of its services such as provision of traffic and street lights. Moreover, other forms of renewable energy generation are also welcomed by the city as investment opportunities.

Social Amenities And Tourism

Mutare is a geographically gifted city, generously endowed with mountains, scenic views and breath-taking nature. Vumba and Nyanga (which are outside the city), and the Christmass Pass are tourist hotspots and the city must aim to further explore the potential that these and surrounding areas have. However, there remains an untapped market regarding leisure facilities in the area, as there is not a variety of entertainment opportunities within the city. There are investment opportunities to develop for instance Cable Car/Train across the Christmass Pass, Selected parks and gardens around the city, New Hotels and lodges, Children's recreational centres and outdoor movie drive-ins.

Fern Hill Special Economic Zone

Mutare attained a special economic zone (SEZ) status in 2018 through the Fernhill Economic Zone. The SEZ must aim to service combined 53 industrial, institutional and commercial stands with water, sewer systems, roads and public lighting for potential investments. The nucleus of SEZ must be the Gemology Centre which intends to feed into the diamond cutting and polishing value chain. The centre must be divided in four sections that are the school of gemology, diamond manufacturing and lapidary, jewellery blacksmith and manufacturing and ancillary services. Within the SEZ is a Kentucky farm and brick molding sites, land areas of 80 ha and 60 respectively available for investment.

5. Challenges Affecting Domestic Resource Mobilization At Mutare City Council

- Some of the residence are not paying for the services they are receiving from MCC such as water and refuse collection. This undermines DRM and the quality of service delivery as the same resources are supposed to be used improve services.
- Corruption has also remained one of the biggest impediment to DRM both at national and sub-national level. Council employees who are responsible for revenue collection are sometimes involved in fraudulent activities such; as not registering a parked vehicle and take bribe, not collecting user fees and selling license fees from vendors and residence while collecting bribe.
- Weak and porous public finance management system. The purchasing of executive vehicles over service delivery, tender scandals and stand under dealings have all militated against optimum revenue generations.
- Economic instability and currency distortions have also undermined revenue collection and wipe away the value of all the debt that residence has for council.
- Policy consistence and interference from the central government informed by wholesome populist interventions continues to undermine MCC operations and programs.
- Political instability and recalls of councilors by political parties undermines the efforts of MCC and requires that councilors be politically correct and not administrative correct.

6. Recommendations

- There is need for a debt recovery strategy that ensures that MCC is not deprived of its revenue. A debt recovery strategy that will ensure that, the value of the debt remains the same despite the currency instability.
- Robust measures should be taken against corrupt individuals. This will be expedient in deterring under dealings.
- There is need for MCC to enhance its PFM systems and ensure that tiers of accountability and transparency mechanisms are put in place as well as fostering effective checks and black.
- Innovative mechanisms should be put in place to safeguard MCC against economic instability and currency distortions.
- The government must do away with policy inconsistency. The volatile mushrooming of policy undermines management and operations capacity of MCC.
- Political parties should stop politicking with people's welfare and lives. Public services should take precedence over politics. The nature of recalls must be reviewed to ensure that they are not done in a vengeful manner that undermines the operations of MCC
- There is need for the development of a DRM matrix for MCC

7. Conclusion

Across the globe, DRM is becoming the nerve-center of development and growth of local authorities and federal states. DRM is the backbone of viable service delivery and at the apex of sustainable revenue generation alternatives. While MCC has made positive strides in ensuring effective DRM the research noted that there are numerous challenges that need to be addressed as highlighted above. It is also imperative to note that, for the establishment of an effective DRM system MCC should develop a DRM module or matrix that clearly outline its strategy on how it intent to promote DRM.

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Feminist Reading of Leakages of Public Resources Outlined In The Auditor General's Reports On Appropriation Accounts, Finance And Revenue Statements And Fund Accounts

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1. Introduction

This paper provides a feminist reading that outlines an intersectional critique to the leakages of public resources outlined within the Auditor General reports in Zimbabwe. Zimbabwe has within its constitutional provisions the position of Auditor General whose responsibility is to audit public sector institutions. Over the past ten years, this task has been conducted under the leadership of Mrs. Mildred Chiri. The audits have provided a nuanced understanding of mismanagement, corruption, and general incompetence within the public sector and their gendered effects on public service delivery. According to the Constitution of Zimbabwe and the Audit Office Act [Chapter 22:18] the Auditor-General has the responsibility to ensure that public funds and state property are used as authorized by the Parliament. The audits that were conducted in the past five years revealed that there are hundreds of millions of government money that is unaccounted for. The 2020 audit report has recently been published providing an entry point to highlight how the true nature and impacts of public resource leakages on vulnerable women located at the intersection of varied social exclusions. Corruption disproportionately affects people living in poverty and people whose voices are marginalized, the significant majority of whom are women (Oxfam International 2018). It is a tax on the poor, distorts how income, resources, power and services are shared between men and women, boys and girls and creates additional obstacles and risks for women to access utilise and manage public goods and services (ibid).

2. Literature Review

Socially and politically excluded people are more likely to fall into poverty, and the poor are more vulnerable to social exclusion and political marginalisation (Peters 2019). At the same time, social injustice is threatened because corruption keeps the elite in power, for instance, in 2019 Auditor General's report noted that offenders such as fraudulent Board members and executives in various entities are still in power. Some of them have their terms renewed even though there is ample evidence of fraud and potential criminality. Mis-governance is a critical issue, where corruption, leakages and fleecing of national resources dominate. Public finance management is characterised by public resource leakages, violations of laws and regulations governing the administration of public funds, lack of transparency and accountability (ZIMCODD 2019).

The paper utilises an intersectional approach that centres women's social positionality to explore the lived implications of the leakages of public resources. Crenshaw (1991) provides a theoretical orientation that explains the interplay of various factors in explaining an individual's position. This theory also analyses how various social and culturally constructed categories interact on multiple levels to manifest themselves as inequalities within society (Bhatasara and Chiweshe 2017). A feminist reading thus builds on the need to highlight how structural power inequalities shape how women experience the impact of corruption and public resource leakages. Gender inequalities are better understood as being shaped by an intersectionality of various factors such as education, employment status, class, age, physical condition, nationality, citizenship, race and ethnicity. How women relate to resource leakages is thus a function of social positioning which affects how and whether they have access to resources. An intersectionality approach to gender analysis allows one to see people as having multiple identities in relation to how they are positioned in societal structures. Hence one can see people with disabilities, poor people, people located in marginalized regions, ethnic and sexual minorities, alienated young people, girls affected by resource leakages and women as poor mothers, sex workers, unpaid care workers or informal sector workers.

3. Methodology

The paper is based on a systematic review of Auditor General's reports as well as other studies, reports or literature on the social cost of public resource leakages in Zimbabwe. This meta-analysis/ desk research is a method for systematically combining pertinent qualitative study data from review of multiple, high-level studies and reports to develop conclusions that have greater analytical power. Systematic review is appropriate in identifying, appraising and synthesizing research-based evidence and presenting it in an accessible format. Due to the intuitive and inductive nature of systematic reviews, thematic analysis was utilised to analyse the data. It consisted of three specific activities, first entails scrutinizing the data for themes, concepts and propositions; the second requires coding the data and refining one's understanding of the subject matter, and the final activity involves, understanding the data in the context it was collected.

4. Findings and discussion

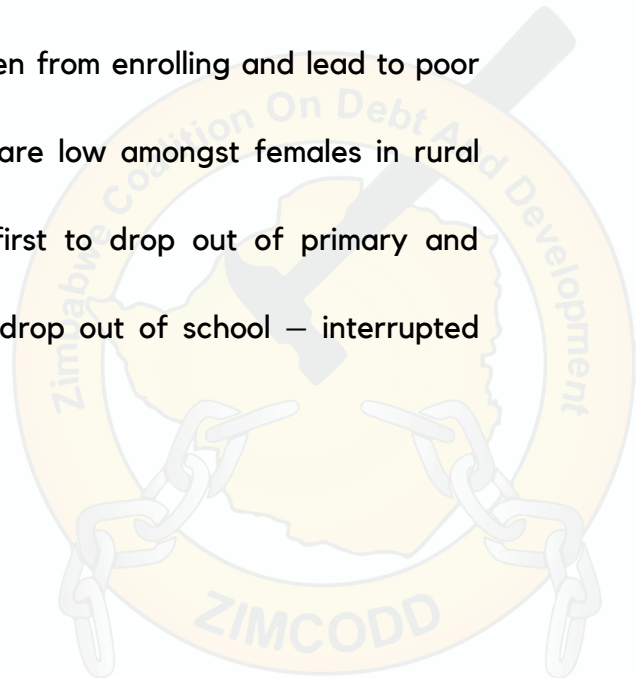
In April 2022, the Auditor General's (AG) office released an audit report exposing the decay in ministries, government departments, local authorities, State enterprises and parastatals. Reiterated the appalling situation from previous years (systemic and institutionalised corruption). From a population welfare perspective, corrupt practices increase inequality and perpetuate poverty (United Nations Economic Commission for Africa 2016). It is a tax on the poor -that distorts how income, resources, power and services are shared between men and women, boys and girls and creates additional obstacles and risks for women to access, utilise and manage public goods and services. Resource leakages in the health sector has also gender specific consequences. Women and children suffer the most when maternal health care is compromised by corruption and leakages of public resources. From the 2019 AG report Mpilo hospital maternity unit was operating with one resuscitative machine instead of at least three which should be located in Theatre A, Theatre B and in the Recovery Room. This compromised service delivery and the health of the expecting mothers. Poor water management systems by local authorities such as City of Harare have resulted in residents enduring a number of days or weeks without tap water (ZIMCODD 2016). The bulk of the water lost is treated water, which means that residents are unfairly paying for water expenses that they are not consuming. Women bear the burden mostly because of their gender roles. For instance, corruption increases the burden on women and girls (when corrupt officials misuse funds for water provision) since women are responsible for fetching water in households (Chimanikire 2015). From the 2019 AG reports, the education sector (primary and secondary) ranks second in terms of leakages.

The forensic audits of 2015 revealed that school authorities in 1 697 schools across the country have been embezzling thousands of dollars from levies paid by parents. The education sector in Zimbabwe has been under scrutiny, and dominated headlines with the public complaining of embezzlement of funds, underhand dealings and corruption which have weakened its efficiency and accountability to actors in education (Education Coalition of Zimbabwe. 2017). A sad situation that has proliferated child marriage. Child marriages remain high with 34% of girls under the age 18 married, while 5% of girls under the age of 15 are married (ZIMCODD 2022). The challenge of child marriage is not limited to the girl child only as approximately 2% of boys marry under the age of 18. However, the importance of this disaggregated data is to bring to light the varying impact and effects of child marriage on the girl and boy child. Although the boy child is also affected by child marriage, the dimension of the plight and agony of suffering being experienced by the girl child is different from the one being experienced by the boy child. Child marriage in Zimbabwe is fuelled by numerous challenges which among them include; poverty, religion, poor access to education, harmful social norms as well as legal gaps. Zimbabwe is among the 20 countries that have the highest prevalence of Child marriage.

5. Conclusion

Utilising an intersectional analysis, the paper concludes the following:

- There is a higher burden on women and girls as they are responsible for fetching water in households -residents pump water then wait for almost half an hour for enough water to seep into the well to pump again.
- No electricity- women and girls wake up very early to queue up at wells in the middle of the night for water (candle or mobile phone)
- Women carry the economy on their backs: must deal with problems of food security in households especially with the reported leakages in the agriculture and economic sector
- In education, children are the first victims
- Unavailability of schooling resources prevent children from enrolling and lead to poor quality education for those who enroll.
- Regional and gender biases intact: Literate rates are low amongst females in rural areas.
- Without targeted gender funding: Girls are the first to drop out of primary and secondary education
- Linked to early child marriages when young girls drop out of school – interrupted childhoods and stolen futures.



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Incorporating Gender Participatory Budgeting in promoting Women's Participation in National and Local Authorities' Budgeting Processes

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Pages 41- 45

1. Introduction

Budgeting has been a topical issue in today's deliberations on democratic participation and civic engagement mainly as informed by the 1992 Rio Earth Summit where world leaders addressed the need for communities to take part in development decisions (Zinyama 2014). A national budget represents the preferences and priorities of the citizens; hence, the budget process is the one that creates the budget, at both local and national levels (Magande et al., 2021). This paper aims to discuss how gender-sensitive budgeting can be integrated into national and local budgeting processes within Zimbabwe. Gender-sensitive budgeting, therefore, ensures that councils deliberate gender issues in restructuring revenues and expenditures to promote gender equality (ibid). The study examined the case of Chitungwiza City Council as an urban local authority. This paper, therefore, contributes to filling the gap in literature caused by the shortage of publications that specifically address participatory budgeting from a gender-sensitive lens in Zimbabwe. It is structured into five major segments that are an introduction, literature review, methodology, presentation and discussion of findings, conclusions, and recommendations.

2. Literature Review

Participatory budgeting has often been thought of as an essentially democratic approach to development decision-making at local and national levels. The approach was even adopted as a best practice worldwide (De Oliveira, 2017), and it rebuilds the relationship between duty bearers and rights holders which eliminates citizens' tedium negatively affecting service delivery (Poverty Reduction Forum Trust, 2017). Thus, working together between citizens and duty bearers promotes resilience and flexibility in budgeting processes.

A study conducted by Magande et al., (2021) showed diverse budgeting systems in different municipalities across Zimbabwe that were adopted as case studies. The study proved that the City of Harare for instance recognizes participatory budgeting. Other findings from this study were that citizens have taken a keen interest in the budgeting processes and resident associations are taking a big role to monitor how cities are run.

The study also acknowledged that civil society organizations are conducting pieces of training to ensure full participation of stakeholders although this is limited by participatory models that are being used by councils that are often predominantly top-to-bottom in their orientation. However, this study could not explore the essence of gender-sensitive participatory budgeting that ensures the amplification of women's voices in budgeting processes. It is crucial to mention that women's needs are often silenced in budgeting processes, from the five-staged process of budgeting; preparation, outreach, execution, and monitoring and evaluation of budgets, hence the aim of this paper.

The International Monetary Fund (2016) reports that most developing countries have eliminated gender disparities in key sectors such as health and education. However, the report acknowledges that women's role in economic activities and political participation is still lagging, hence this paper gives specific reference to women's participation in budgeting processes. Gender budgeting is thus conceptualized as an approach to budgeting that promotes gender equality and girls' and women's participation in development (ibid). The report also emphasizes that the intended goal of gender budgeting is to commit public budgeting to the traditional weak voice of women in political and development discussions with the ultimate goal of promoting gender equality even in fiscal policies. Although the report acknowledged that women's developmental concerns are unlikely to be fully taken in public budgeting without the gender budgeting model, it covered a broader perspective that was not country-specific.

3. Methodology

Data was predominantly gathered using two methods, desk review and a focus group discussion with twelve (12) women from the Chitungwiza Zengeza 5 area ensuring a qualitative data collection technique to gather data about gender-participatory budgeting within the context of local and national budgeting processes in Zimbabwe. This included an archival method that can be thought of as a loosely-coupled gathering of analytic endeavours that seek to gain insights through a systematic examination of the documents, texts, and other material artifacts. The study, therefore, analysed digital texts from international institutions such as the International Monetary Fund, academic research papers, and journal articles about budgeting processes in Zimbabwe, and data were presented using content and thematic analysis.

4. Findings and Discussions

This section presents the study findings as informed by qualitative methodologies used to collect data on participatory gender budgeting. Of the 12 women who participated in the focus group discussion, only two have attended budget consultations and the rest have never attended one in their lifetime. This shows that women's participation in the political economy processes is still nominal. The findings of his study also proved that women are not familiar with the budget cycle and this is directly linked to inaccessibility of information to the grassroots women, hence methods of conveying information such as newspapers are inaccessible to many women. Furthermore, the results also showed that women's participation in budgeting processes is greatly limited by scheduling conflicts where budget consultations are conducted during times where unpaid care work and community participation will be vying for women's attention simultaneously. In addition, time and resource constraints were also highlighted as hindrances to effective participation of women as the venue that exacerbated by the distance to and from the venues that require transport. The study also established that gender participatory budgeting is compromised by the fact that for the women who have participated in previous processes become demotivated since they have not witnessed any significance of their contributions in the processes especially around quality service delivery as it remains in shambles.

The study therefore proved that although gender disparities have been reduced in key sectors such as health and education, the traditionally weakened women's voice is unlikely to be fully incorporated in public budgeting at local and national levels. This has a bearing on women's rights and access to basic services such as maternal health, water and sanitation, and reproductive justice issues. The study also showed that the COVID-19 imposed restrictions became the most recent threat to participatory gender budgeting as budgeting processes were transitioned from physical to online engagements that were not accessible to women due to the gender digital divide.

5. Conclusion

The study concluded that it is crucial to incorporate gender participatory budgeting in local and national budgeting processes to amplify the voice of women and development concerns to be fully taken into public budgeting and fiscal policies. It acknowledges that strides have been made to incorporate gender equality in basic social services like health and education. However, a gap still exists in terms of amplifying the traditionally weakened women's voices in budgeting processes at local and national levels which negatively impacts the realization of women's rights. Nevertheless, the paper recognizes that gender participatory budgeting has largely been compromised by COVID-19-related restrictions that saw the processes transitioning from physical to online engagements. It puts forward the following recommendations to duty bearers, rights holders, and CSOs:

6. Recommendations

- Urban participatory governance within the context of the COVID-19 situation at both national and local levels.
- CSOs should intensify civic engagement pieces of training to promote citizen agency in participatory gender budgeting.
- Women and girls should effectively participate in development processes to represent their interests in public budgeting and fiscal policies.
- There is need for better means to disseminate information on budget consultations.
- More awareness of the importance of women's involvement and participation in community initiatives including budget consultations.
- Feedback on what would have been included as a result of their participation as a way to also promote gender participatory budgeting.



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