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Reconfiguring Domestic Resource Mobilization (DRM) for Fiscal Sustainability in Zimbabwe: Strategies for DRM Resilience.

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Abstract

The study was done to critically examine institutional, structural, and policy dynamics that constrain Zimbabwe's effective domestic resource mobilization. It aims to assess ways to overcome these constraints through some targeted reforms, institutional strengthening and strategic policy realignment. A mixed-methods research design was enacted by the researcher to critically examine the structural, institutional, and policy factors that is constraining effective domestic resource mobilization in Zimbabwe, as well as identifying viable avenues to reform. The study follows a sequential exploratory strategy (SES) which started by a qualitative method giving basis for quantitative method. The study revealed that continual fragmented policy environments, institutional inefficiencies, weak accountability mechanisms due to corruption, institutional politicalisation as well as macroeconomic instability significantly reduces DRM efforts. The study concluded that sustainable DRM strategy in Zimbabwe cannot be effectively addressed in isolation from institutional reforms and a broader governance. Without restoring effective fiscal discipline, enhancing institutional coordination and reconfiguring the policy framework to foster transparency and trust. The study recommended that there is need for institutional autonomy and capacity building strengthening, tax policies and fiscal policies needs to be aligned, there is need for building of trust in the local fiscal institutions and integration of domestic efforts with other global best practices.

Keywords: *Domestic resource mobilisation; Policy misalignment; Corruption; sustainability; transparency; misgovernance; fiscal sustainability.*

1. Introduction and Background

Over the past decades, Zimbabwe has wrestled with relentless cyclical debt distress, fiscal deficits and continual underfunding of some key public sectors (Okombi & Mampieme, 2024 and Mahuni et al., 2025). The country currently in heavily reliant on quasi-fiscal intervention Bushu & Kufakurinani (2024), and short-term borrowing Tashu & Moyo (2023), due to the collapse of its traditional revenue sources which is coupled with shrinking formal tax base as well as inconsistent foreign aid inflows. In the same

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context, mobilization of the domestic resources mainly through public sector efficiency, taxation as well as non-tax revenue sources emerged as a critical lever for restoring fiscal sustainability Tashu & Moyo (2022) and driving the country's sustainable development agenda. Nevertheless, notwithstanding the strategic importance of this, domestic resource mobilization in Zimbabwe remains underperforming Masocha (2021), fragile, fragmented and is poorly integrated with the broader economic strategy (Banda-Chitsamatanga & Malinga, 2021; Tashu & Moyo, 2022 and Gwiza & Jarbandhan, 2022).

While the country has made noteworthy strides in domestic resource mobilization (DRM), the current revenue collection structure is mainly characterized by over-taxation on a narrow formal sector Mpofu & Moloi (2022), inefficiencies in tax administration Mpofu (2023), underutilization of non-tax revenue sources, as well as weak fiscal contract between the government and its citizens (Sebele-Mpofu, 2023). This has caused a system that is more fiscally burdensome but economically unsustainable which limits the country's ability to finance the development inclusively and independently.

The fundamental problem lies in the inefficiencies and inequities embedded in Zimbabwe's current revenue collection system. Structural challenges such as a narrow tax base Mpofu (2023), high levels of informality (estimated at over 60% of the economy) Pikovskaia (2021), weak compliance mechanisms, and institutional corruption significantly erode the country's capacity to generate adequate and sustainable public revenue. Moreover, Zimbabwe's tax system has often been critiqued for being regressive, overly reliant on consumption taxes, and disconnected from productivity-enhancing incentives (Moyo & Chipetiwa, 2024). Non-tax revenue sources, such as mineral rents and state-owned enterprises, are also underexploited due to opaque governance frameworks and leakages. Consequently, the fiscal space remains constrained, limiting the state's ability to invest in critical infrastructure, healthcare, education, and social protection.

Additionally, inconsistence, lack of a coherent and strategic DRM framework undermines the country's ability to react to external shocks, implement counter-cyclical policies Tashu & Moyo (2023), or assert greater autonomy over its development priorities. With the volatile of foreign aid flows and a mounting concern on debt sustainability, it is imperative that Zimbabwe reconfigures its domestic resource strategy to safeguard its fiscal independence, macroeconomic stability, as well as inclusive growth. This requires more than technical reforms, extending to rethinking and reshaping of the state's role in the governance of resources, citizens' trust in public institutions, and integration of the DRM into a broader developmental vision.

The study was done to critically examine institutional, structural, and policy dynamics that constrain Zimbabwe's effective domestic resource mobilization. It aims to assess ways to overcome these constraints through some targeted reforms, institutional strengthening and strategic policy realignment. Through proposing sustainable DRM strategies for Zimbabwe, the study intends to also contribute to the national discourse on the fiscal sovereignty and economic emancipation of the country, offering practical policy options that are also socially responsive and feasible.

2. Literature Review

Three main interlinked theories give a more analytical context to this study including fiscal contract theory, institutional theory and the Post-crisis Development theory. Fiscal Contract theory propounded by Levi (1988) postulated that DRM stems from a social contract where the taxpayers directly support revenue systems in exchange of a more responsive governance highlighting centrality of transparency and accountability in fiscal reforms of an economy. On the other hand, Institutional Theory by North (1990) underscores how coherence of formal institutions shapes DRM capacity, indicating that reforming bureaucratic structures as well as legal enforcement is critical for fiscal resilience. Lastly, Post-Crisis Development Theory by Addison, Murshed & Le Billon (2001) provides insights to effectively understand strategies for economic recovery in a fragile situation, emphasizing inclusive policymaking initiatives and macroeconomic stability reforms as significant for resource mobilization post-crisis. From a comprehensive foundation these theories provide insights for reconstructing the Zimbabwe's DRM topography in a bid to attain long-term fiscal and economic developmental sustainability.

Amutabi (2023) explores domestic resource mobilization challenges in Africa highlighting strategic opportunities to enhance revenue amid global challenges, including trade integration, tax reforms and digital innovation. Bello *et al*., (2024) on the other hand identified challenges like corruption, inadequate budgetary allocations, poor database management and the too much emigration of the working class especially in African countries. These studies indicated that while efforts for strong DRM may be made but they are likely to be affected by these challenges. However, Bello *et al*., (2024) indicated that mechanisms like strong tax revenue sources, strong social insurance systems and community-based health insurance are central to DRM efforts especially in the health sector. However, the study by Bello *et al*., (2024) was more focused on DRM in health sector mainly which may limit its applicability to the national level.

Oyinlola et al. (2020) argued that there is need for proper governance to enhance resource mobilization for inclusive growth. Kpognon (2022); & Hossain (2022) indicated that transparency and effective management of natural resource revenues as well as investing more into technology to mobilize and manage domestic resources are the major ways to enhance domestic resources management. On the other hand, Afolabi (2023) indicated that major determinants of domestic resource mobilisation include public debt, trade openness and official development while trade mis-invoicing adversely affects the domestic resource mobilisation efforts.

Adu et al., (2023) conducted a study using Nonlinear Autoregressive Distributed Lag (NARDL) estimation technique using time-series data from 1983 to 2016. The study was concentrated on tax systems and concluded that effective tax systems are necessary for strong domestic resource mobilisation. However, the study was done mainly on tax systems neglecting that there are other ways to enhance domestic resource mobilisation. Other strategies for strengthening domestic resource mobilisation includes tax policy reforms Chen et al (2023); strengthens the tax administration Svetlozarova (2023); public financial management (PFM) reforms Albassam (2020); formalisation of the informal sector Sengupta & De (2022) and leveraging on natural resources and state-owned resources Hickle (2020) among others.

a) Tax Policy Reform

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World bank (2022) indicated many countries which enhanced its domestic resource mobilisation through tax policy reforms. Countries including Croatia through broadening the tax base, Guatemala through reducing tax evasion, Liberia modernized tax collection systems, Panama streamline tax collection process, and the OECD shows that over 90 economies reformed their tax policies through the same policies. More recently, Nigerian Senate introduced a comprehensive tax reform bills targeted at increasing the government revenue through raising the Value Added Tax (VAT) to 12.5% from 7.5% as well as transferring fiscal responsibilities in the oil sector to a newly proposed Nigeria Revenue Service (Reuters, 2025). All these efforts according to Mullins et al (2020); Hujo & Bangura (2020) acts as foundational pillars to enhance the domestic revenue mobilisation aiming on the economy's fiscal stability.

b) Strengthening Tax Administration

This follows the explained above as it also entails enhancing tax collection through reducing tax evasion and leakages. Enhancing tax administration through compliance with the tax regulations compliments the implementation of tax policies (Martínez et al., 2022). This enhances efficiency of the tax collection processes as well as ascertaining that everyone is involved in the tax net.

c) Reformation of the Public Financial Management (PFM)

Alawattage & Azure (2021) indicated that sound public financial management ascertains that mobilised resources are used and applied efficiently and transparently. Recently, through the recommendation of IMF, South Africa implemented ambitious fiscal consolidation through reducing public expenditures by 3% of GDP to manage its rising debt (Mauro et al., 2021 & Reuters, 2024). The PFM approach enhances the credibility of the budget reducing tax waste, ensuring accountability in the use of tax (public funds).

d) Formalisation of the Informal Sector

Osemeke et al (2020), Mpofu (2021) and Ali et al (2023) indicated that expanding the tax base through formalising the informal sector is a critical strategy to enhance domestic resource mobilisation in developing economies. Mpofu (2021) indicated that simplifying business registration for the informal to be formalised, offering incentives and moratoriums, encouraging the informal operators to change into the formal economy which in long run enhance the resource mobilisation process. In Ghana according to Ghana Revenue Authority (2024) more than 5000 officers were deployed to give technical support to integrate the informal participants into formal system. This strategy also enhances fairness and transparent in the tax systems apart from only boosting tax collection.

e) Leveraging State-Owned and natural resources

Lastly, it is critical to optimise management of state-owned resources and natural resources especially for sustainable domestic revenue generation. Pan and Su (2023); Yumei et al. (2023) indicated that there is a need for transparent and accountability checks on the management of natural resources and state-owned resources. Yumei et al. (2023) indicate the need for a resource governance policy which outlines how these resources are supposed to be managed and governed.

While the existing literature on DRM consistently diagnoses fiscal challenges, often it falls short in directly addressing unique interwoven structural, institutional and policy dynamics that are characterizing Zimbabwean economic environment. Studies like Hujo & Bangura (2020); Mullins et al. (2020); Osemeke et al (2020), Njau, et al (2021); Mpofu (2021); Pan and Su (2023); Yumei et al. (2023); Ali et al (2023) & Bello *et al.*, (2024) underscore issues such as illicit financial flows, tax evasion and narrow tax bases as main impediments to DRM. However, these existing analyses identified such challenges in isolation, without effectively and sufficiently interrogating how politicized fiscal regimes, institutions and macroeconomic volatility compound these constraints. Furthermore, while recent past existing literature advocated more on generic tax reform as well as financial deepening Hujo & Bangura (2020); Njau, et al (2021) & Pan and Su (2023), there is limited scholarly focus especially on context-specific institutional strengthening and policy realignment tailored to the Zimbabwean political and socio-economic realities. This creates a gap to understand how an integrated and pragmatic approach may unlock the country's DRM potential, self-reliant development and sustainable fiscal sovereignty.

3. Methodology

A mixed-methods research design was enacted by the researcher to critically examine the structural, institutional, and policy factors that is constraining effective domestic resource mobilization in Zimbabwe, as well as identifying viable avenues to reform. The study follows a sequential exploratory strategy (SES) i.e. starting with qualitative inquiry through in-depth interviews to effectively unpack key themes and inform the design of the quantitative phase. The researcher used purposive sampling for the qualitative phase to select key informants who were considered with relevant expertise including experts in domestic resource mobilisation, senior officials in economic development, tax policy experts, economists, scholars in public finance and governance and representatives from civil society organizations. For the second quantitative method a random sampling was used.

A saturation strategy was used for the qualitative phase with the data collected by the researcher until there was no new views and themes emerged from the participants. This resulted in a total of 24 of key informants who were interviewed by the researcher. The insights drawn from this gave a foundation for the development of a structured questionnaire, which was later administered to a broader cohort of key stakeholders spanning from the same sectors includes government institutions, non-governmental organizations and the private sector. For this phase a total of 100 participants were targeted, and a total of 64 participants completed the questionnaire fully and returned while 15 were not complete and the remainder were non-response. This resulted in a response rate of 64% which was considered good enough in this study.

Other secondary data source resources like fiscal policy documents, national budget statements, legislation, and other reports, were also reviewed to effectively contextualize and triangulate the key primary findings. All the qualitative data was analysed thematically, identifying the existing patterns and other policy narratives, while the quantitative responses were processed using descriptive statistical techniques to capture key broader trends and key stakeholder perceptions. This integrated methodological approach provided a robust evidence base for the formulation of a strategic DRM framework aimed at enhancing fiscal sustainability and postcrisis economic resilience in Zimbabwe.

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4. Findings

The study revealed first a range of structural and institutional barriers undermining the country's capacity for an effective domestic resource mobilization strategy. Participants highlighted firstly endemic corruption, policy inconsistency, persistent weak institutional coordination and weak autonomy of revenue authorities. Most of the participants emphasized lack of trust in the fiscal institutions and politicized institutions. Apart from these paramount barriers to effective DRM, participants pointed out fragmented tax environment as well as derisory enforcement capacity as other structural challenges. These themes which were first identified from the qualitative approach helped the researcher to then refine quantitative instrument and helped in the formulation of a questionnaire.

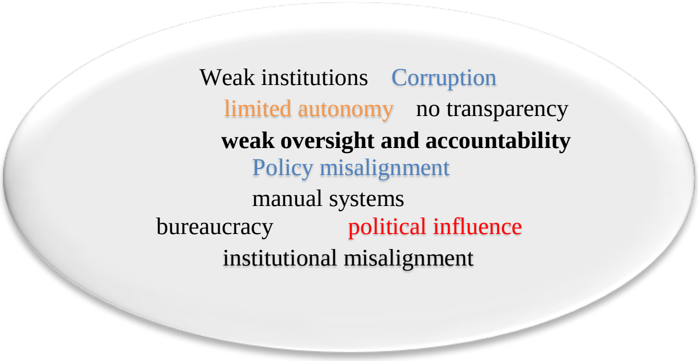

Fig 1: Challenges weakening DRM strategy

Source: ***Responses from the participants***

Most of the identified challenges including corruption, policy misalignment, political influence as well as institutional misalignment were used to formulate the questionnaire. These were given as the highlights for participants to indicate if they also agreed.

Building on these insights, a questionnaire was administered to a group of key stakeholders across civil society, government agencies, the private sector as well as academia. Over 75% of the participants confirmed the prevalence of the earlier identified constraints as either significant constraints or very significant barriers to the DRM. Similarly to this, 68% of the participants viewed the current tax and fiscal policies as they are misaligned with the national development objectives, while a total of 82% called for institutional realignment and comprehensive reforms. Of interests, was a notable, many respondents supported the strengthening of public entities which collects tax like the ZIMRA's operational autonomy. Again, participants indicated that there is need for an increased transparency in the public finance management system, there is need for effective institutional oversight (autonomy oversight bodies), clear audits and clear consequential management and digital public financial management.

Solution to the challenges

Institutional realignment

Comprehensive reforms

Institutional Operation autonomy

Increased transparency & Accountability

Clear audits

Consequential management

Digital management

Fig 2*: Solutions to enhance DRM*

Source: ***Responses from participants***

The combination of qualitative and quantitative findings in this study indicated a concise convergence of perceptions around the need for policy coherence, institutional strengthening, proper governance and strategic reforms to enhance the country's fiscal sustainability. The findings suggested that while the technical solutions like digitization of tax system or modernization of the systems are imperative, governance reforms (oversight, transparent, accountability) are equally critical. The findings give a groundwork for the following discussion, which seeks to explore further the practical implications of the identified barriers and solutions for sustainable fiscal resilience and DRM.

5. Discussion of the results

The study findings underscore persistent structural and institutional challenges that are hindering effective DRM in Zimbabwe. The study finds out policy inconsistency, limited autonomy of revenue authorities, weak institutional coordination and pervasive corruption as central constraints. These findings align well with the arguments by Oyinlola et al. (2020); Jeppesen (2021); Yu & Xu (2022); Kpognon (2022); & Hossain (2022) & Bello et al., (2024) in their studies. These studies also identified barriers like corruption Bello et al., (2024) and Kpognon (2022); & Hossain (2022) pointed to misgovernance and lack of transparency mainly which was like this study identified in the context of Zimbabwe. These studies went further to also identify other issues like inadequate budgetary allocations, poor database management as well as the too much emigration which was identified to be of less effect in this study. However, this study identified other specific challenges as major challenges in the Zimbabwean context which include politicalisation of institutions especially revenue collectors, lack of trust in the fiscal institutions as well as too much informalisation of the economy.

Despite that Mpofu (2021) identified informalisation as a pertinent phenomenon, this study mainly concentrated on how to formalise the informal sector without directly arguing that it's a challenge which is reducing the efficacy of the DRM in Zimbabwe. This study however, identified informalisation as another barrier to effective DRM for Zimbabwe which can be reduced by the strategies by Mpofu (2021) including simplifying business registration for the informal to be formalised and encourage the informal operators to change into the formal economy. This study further identified that the current tax and fiscal policies as they are misaligned with the national development objectives which few studies identified in the recent past studies.

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The study also finds out that there is need for strengthening of public entities operational autonomy, increased transparency in the public finance management system, effective institutional oversight (autonomy oversight bodies), clear audits and clear consequential management and digital public financial management. These solutions were identified as the solutions to the persisting challenges which are reducing the efficacy of DRM in Zimbabwe. Slightly different from the reviewed literature as the literature mainly focused on tax policy reform; strengthening tax administration; reformation of the public financial management (PFM); formalisation of the informal sector and leveraging state-owned and natural resources by Hujo & Bangura (2020); Osemeke et al (2020); Mpofu (2021); Alawattage & Azure (2021); Martínez et al., 2022; Ali et al (2023); Pan and Su (2023); and Yumei et al. (2023).

Considering the above findings, this study proposes a strategic domestic resource mobilisation framework that stresses policy coherence, institutional strengthening (through autonomy and thorough oversight), transparent public financial management and fiscal discipline. This framework aligns with recommendations from the World Bank and other international financial institutions, which advocate for comprehensive fiscal reforms to restore macroeconomic stability and promote sustainable economic growth in Zimbabwe. Implementing such reforms could enhance fiscal sovereignty, improve public service delivery, and foster economic resilience in the post-crisis period.

6. Conclusion and Recommendation

The study was done to critically examine the current structural, institutional and policy constraints that are limiting the Zimbabwe's capacity for an effective domestic resource mobilization strategy. This was done particularly in the post-crisis economic recovery context. Drawing on mixed-methods approach, the study revealed that continual fragmented policy environments, institutional inefficiencies, weak accountability mechanisms due to corruption, institutional politicalisation as well as macroeconomic instability significantly reduces DRM efforts. Furthermore, participants view in the study indicated a strong demand for a transparent, coherent and sustainable fiscal architecture that is associated with social equity and national development priority.

The study, therefore, concluded that sustainable DRM strategy in Zimbabwe cannot be effectively addressed in isolation from institutional reforms and a broader governance. Without restoring effective fiscal discipline, enhancing institutional coordination and reconfiguring the policy framework to foster transparency and trust. The study further concluded that technical reforms in taxation like digitization of the tax system, effective governance reforms (oversight, accountability and transparency) in public financial management, strategic political will, institutional reformations and autonomy are critical antecedence for achieving fiscal sovereignty and resilience in Zimbabwe.

7. Recommendations

Based on the findings on the strategies to enhance DRM for Zimbabwe, the study therefore recommends that:

- Institutional autonomy and capacity building strengthening is critical for effective DRM. There is need for modernisation and capacity building of critical institutions like revenue collection institutions. Institutional capacitation that includes operational independence, reducing political interferences in the decision-making process and streamlining inter-agency coordination.
- Tax policies and fiscal policies needs to be aligned to effectively reflect developmental goals, broaden the revenue collection base and reduce distortions. There is need for an effective, progressive and transparent tax regime that can improve equity in the revenue collection process and the end distributions of the collections.
- There is need for building of trust in the local fiscal institutions through ensuring autonomous of public institutions. This can also be done through improvement of accessibility of public financial information as well as establishment of a strong oversight that may curb corruption and leakages.
- The DRM strategy ought to integrate domestic efforts with other global best practices. There is need for considerations of social responsiveness, macroeconomic stability as well as the long-term sustainability which is guided mainly by data, stakeholder engagement and pragmatic evidence.
- There is need for consistence policy coherence and political commitment that support effectively the DRM process. The efforts by the government ought to be underpinned by policy alignment and political will across all the sectors and ministries. The DRM ought to be embedded in the national development strategy which emphasizing social inclusion, sovereignty and a clear post crisis recovery.

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