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Examining the Link between Taxes-Based Domestic Resource Mobilization and Citizen's Trust in Zimbabwe

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Abstract

The research will investigate the intricate relationship between domestic resource mobilization (DRM) trough tax and citizen trust in Zimbabwe. Domestic Resource Mobilization, the process of generating revenue internally, is crucial for sustainable development, while citizen trust is foundational for effective governance. The study aims to understand how domestic resource mobilization strategies trough the various taxes that citizens pay influence public perception and confidence in the government's ability to manage resources equitably and efficiently. Through the use of secondary data analysis, the research explores various factors that shape citizen trust, including transparency, accountability, fairness on tax compliance and the perceived impact of DRM on social and economic development. The study analyses the effectiveness of different DRM mechanisms, such as taxation, public-private partnerships, and natural resource management, in fostering or eroding social contract. Additionally, it examines the role of civil society organizations and media in shaping public discourse and influencing trust levels. By identifying the key factors that influence trust and evaluating the effectiveness of different DRM strategies, the study can inform policy recommendations for enhancing both resource mobilization and public confidence in the government. The study also recommends the strengthening of governance institutions through implementing reforms to improve governance, reduce corruption and enhance transparency and accountability. There is also needed to improve service delivery and design a tax system that is fair, progressive and efficient ensuring that tax revenue is used to benefit all citizens. Ultimately, fostering a positive relationship between domestic resource mobilization through taxes and citizen trust is essential for achieving sustainable development and promoting good governance in Zimbabwe.

Keywords

Domestic Resource Mobilization (DRM), Social Contract and Taxes

1. Introduction

Domestic Resource Mobilization (DRM) is a critical strategy for developing countries to finance their development needs without relying heavily on foreign aid. It involves generating revenue from domestic sources, such as taxation, state-owned enterprises, and natural resource exploitation. Domestic Resource Mobilization (DRM) through taxation is a critical strategy for countries like Zimbabwe to finance sustainable development, reduce reliance on foreign aid, and build economic resilience. By harnessing domestic resources, governments can invest in essential public services, infrastructure, and social programs, thereby improving the lives of their citizens. However, the success of DRM hinges on a crucial factor which citizen trust. Citizen trust in the tax system is the cornerstone of effective DRM. When citizens trust that their tax contributions are used responsibly and transparently to fund public goods and services, they are more likely to comply with tax laws voluntarily. This voluntary compliance significantly enhances government revenue collection, reducing the need for costly enforcement measures. Furthermore, a high level of citizen trust fosters a sense of social responsibility and civic duty, encouraging taxpayers to contribute their fair share. In the Zimbabwean context, the relationship between DRM through taxes and citizen trust is particularly significant. The country has faced economic challenges, including hyperinflation and currency instability, which have eroded public trust in government institutions. Consequently, tax morale has declined, leading to lower tax compliance and revenue collection. To address this issue, the Zimbabwean government must prioritize building trust with its citizens by demonstrating transparency, accountability, and the effective use of tax revenue. By implementing reforms that enhance the efficiency and fairness of the tax system, the government can improve public perception and encourage voluntary compliance. This includes simplifying tax laws, reducing bureaucratic hurdles, and ensuring that tax administration is transparent and impartial. Additionally, the government should prioritize the delivery of quality public services, such as education, healthcare, and infrastructure, to demonstrate the tangible benefits of taxation. When citizens trust their government, they are more likely to comply with tax laws, support government initiatives, and believe in the equitable distribution of resources. In Zimbabwe, the relationship between DRM and citizen trust is complex and challenging due to economic hardships, social unrest and political instabilities faced since independence. This article explores the complex relationship between DRM and citizen trust in Zimbabwe, a country grappling with economic challenges and political instability.

2. Theoretical Framework of Citizen Trust (Social Contract Theory)

The social contract theory posits that individuals voluntarily surrender some of their rights to a governing authority in exchange for protection, security and public goods. The Organization of Economic Cooperation and Development (OECD, 2008) report defines social contract as a dynamic agreement between the state and its citizens about their responsibilities and roles; and understanding the roles played by different parties. The founding fathers of social contract Thomas Hobbes (1651), Jean-Jacques Rousseau (1762) and John Locke (1690) have all different thoughts on what social contract is, but they have agreed that it is necessary agreement to create a just society and assists in maintaining order in the society. The framework therefore suggests that individuals will willingly submit their natural rights to a governing authority or sovereign power in exchange for their protection and benefits.

Citizens should trust their governments to utilize taxes efficiently and provide public goods and services, for example in Zimbabwe's 2013 constitution enshrines the citizens' rights and government responsibilities. Article 13 (1) states that the State must promote economic development and ensure that individuals and entities have opportunities to participate in the economy. The National development Strategy (NDS1) 2021-2025 outlines the government's commitment to economic, growth, infrastructure development and social services, and this is done through the paying of taxes by citizens, community-based initiatives and the partnering of private partnership and the devolution of power to empower local authorities and promote regional growth, Newton (2001).

Scholars like Culpeper and Bhushan (2008) are of the view that the trust theory on the other hand focuses on the role of trust in facilitating cooperation, compliance and collective action. In the application of domestic resource mobilization, the trust theory suggests that tax compliance increases with trust in the government and trust enhances investments and economic growth. Afro Barometer (2020) attested that 43% of Zimbabweans trust in the government, whilst the World Bank (2020), suggested that Zimbabwe's tax revenue as a percentage of GDP is 16.4%, below SSA average. The public choice theory as suggested by James Buchanan and Gordon Tullock (1962) analyses how individuals and groups and the government interact with each other to achieve their interests, in domestic resource mobilization this theory would suggest that institutional incentives influence tax compliance; for example, Zimbabwe's indigenization policy aimed to redistribute wealth.

3. Domestic Resource Mobilization in Zimbabwe

Domestic resource mobilization in Zimbabwe is critical for addressing fiscal challenges in promoting sustainable development. Domestic Resource Mobilization in Zimbabwe has been characterized by complex interplay of various revenue sources and challenges; the key revenue taxes include taxation and natural resources, however the exploitation of these resources often marred by challenges such as corruption, smuggling and the resource "curse". The promise of Zimbabwe's abundant natural resources, a potential engine for domestic resource mobilization, has been consistently undermined by the insidious triad of corruption, smuggling, and the resource curse. These challenges have not only siphoned away vital revenue but also eroded public trust, stifled economic diversification, and perpetuated a cycle of underdevelopment. A comprehensive analysis of each factor, supported by evidence-based examples, illuminates the detrimental impact on Zimbabwe's fiscal health and developmental trajectory.

Corruption's Pernicious Grip on Resource Revenue

Corruption, a malignant force, has systematically diverted substantial revenue intended for public coffers, crippling the government's ability to fund essential services and infrastructure. In the mining sector, a critical source of foreign currency, reports of opaque contract awards and misappropriated mineral revenues are rife. For instance, the controversy surrounding the awarding of diamond mining concessions in the Marange fields highlighted the lack of transparency and accountability in resource management. Investigations by organizations like Global Witness and Partnership Africa Canada revealed instances of alleged collusion between government officials and private entities, leading to significant revenue losses. Furthermore, corruption within public procurement processes inflates costs and compromises service delivery. Evidence of this can be seen in numerous Auditor-General's reports, which consistently detail instances of tender irregularities and inflated contract values across various government ministries. The scale of illicit financial flows, often facilitated by corruption, drains billions of dollars from the nation. Reports by Global Financial Integrity have estimated that Zimbabwe has lost substantial sums to these flows, representing a significant drain on potential domestic revenue. The effect of corruption on tax administration, includes the increase of tax evasion, and avoidance. For example, tax officials accepting bribes to reduce tax liabilities, or businesses paying officials to look the other way, when they under report income.

Smuggling's Shadowy Economic Drain

The clandestine activity of smuggling, particularly of high-value minerals like gold, has deprived the government of crucial tax revenue and fuelled illicit financial flows. Zimbabwe has grappled with the large-scale smuggling of gold, with significant quantities escaping formal channels and disappearing into the black market. Reports from organizations like the Centre for Natural Resource Governance (CNRG) and investigative journalism outlets have documented instances of organized smuggling networks involving both local and international actors. The arrest of individuals attempting to smuggle substantial quantities of gold through the country's borders underscores the scale of this problem. Moreover, the discrepancies between official gold export figures and estimates of actual production highlight the extent of revenue loss. The impact of smuggling is that it creates an uneven playing field, where legitimate businesses struggle to compete with those operating in the informal, untaxed sector.

The Resource Curse's Paradoxical Burden

The "resource curse", a paradoxical phenomenon, has manifested in Zimbabwe through an over-reliance on resource extraction, neglecting other sectors of the economy. This has led to a lack of economic diversification, making the country vulnerable to fluctuations in global commodity prices. The volatility of mineral prices, particularly gold and platinum, has created economic instability, affecting government revenue and development planning. Moreover, the potential for significant wealth from resources has, in some cases, driven corruption and weakened governance structures. The focus on extracting immediate gains has often overshadowed the need for long-term sustainable development. For instance, the rapid expansion of mining activities without adequate environmental safeguards has led to environmental degradation and long-term economic costs. The neglect of agricultural development, a vital sector for Zimbabwe's economy, has also been attributed, in part, to the focus on resource extraction. This has negatively impacted food security and rural livelihoods.

The impact of these factors on domestic resource mobilization is profound. Reduced tax revenue, stemming from corruption and smuggling, limits the government's capacity to fund essential services and infrastructure projects. The "resource curse" has hindered economic diversification, leaving the country susceptible to external shocks and limiting its potential for sustainable growth. Furthermore, these challenges have fostered a climate of mistrust, discouraging citizens and businesses from complying with tax obligations. To break this cycle, Zimbabwe must prioritize strengthening governance, promoting transparency, and combating corruption. This requires a multi-faceted approach, including robust anti-corruption measures, improved resource management practices, and a commitment to economic diversification. Only through these concerted efforts can Zimbabwe unlock the full potential of its resources and build a more prosperous and equitable future.

According to the Zimbabwe Revenue Authority (ZIMRA, 2021), tax revenue as a percentage of GDP was approximately 28% in 2021, reflecting efforts which enhance compliance and expand the tax base. However, this remains below the African average indicating room for improvement such as introducing policy reforms as some African countries have done, for example expanding the tax base by incorporating the informal sector which makes up more than 60% of the African economy. Zimbabwe's pursuit of robust domestic resource mobilization, particularly through tax revenue, is a critical component of its economic development strategy. However, a persistent shortfall relative to the African average presents a significant impediment. This disparity, highlighted by specific ratios and statistics from various reports, underscores the nation's challenges in generating sufficient revenue to support public services and foster sustainable growth.

A fundamental metric for gauging tax revenue performance is the tax-to-GDP ratio. This ratio, representing the proportion of a nation's economic output collected as taxes, provides a comparative benchmark. While the African average varies considerably, it generally hovers around the 18% mark, according to various reports analyzing sub-Saharan Africa. This aggregate, however, masks significant regional variations, with countries like South Africa and Tunisia consistently achieving higher ratios, exceeding 25% and 30% respectively, according to OECD Revenue Statistics in Africa. These nations demonstrate the potential for effective tax administration and broader economic formalization within the continent.

Conversely, Zimbabwe's tax-to-GDP ratio has frequently fallen below this continental average. Historical data from sources like the World Bank and IMF indicate fluctuations, with figures often ranging between 14% and 16% in recent years. This shortfall, though seemingly marginal, translates to substantial revenue losses, limiting the government's capacity to invest in critical sectors. Specifically, data from the Zimbabwe Revenue Authority (ZIMRA) reports, combined with World Bank assessments, show the tax to GDP ratio has had a slight decline since 1980, when it was at 16.3%, to the most recent figures of 14.9% in 2020. This indicates a worrying trend.

Several factors contribute to this disparity. A significant portion of Zimbabwe's economy operates within the informal sector, estimated by some sources to encompass up to 60% of economic activity. This informalization hinders tax collection, as these businesses often evade formal tax structures. Furthermore, economic instability, characterized by periods of hyperinflation and currency fluctuations, disrupts revenue generation and discourages investment, thereby shrinking the tax base. Additionally, pervasive corruption and smuggling, particularly in the lucrative mining sector, divert substantial revenue away from official channels. Reports from organizations like Global Financial Integrity have documented substantial illicit financial flows, draining billions of dollars in potential tax revenue. This illicit activity directly impacts the ability of ZIMRA to collect the necessary revenue.

Comparing Zimbabwe to regional peers further illuminates the shortfall. For example, South Africa, with its more diversified economy and robust tax administration, consistently achieves a higher tax-to-GDP ratio, often exceeding 25%. Similarly, countries like Botswana, with a more formalized economy and efficient tax collection mechanisms, also outperform Zimbabwe. Conversely, Nigeria, despite its substantial economic output, grapples with a relatively low tax-to-GDP ratio, often hovering below 10%, according to reports from the IMF and World Bank. This highlights the fact that economic size does not guarantee tax collection efficiency.

The consequences of this revenue shortfall are profound. It limits the government's fiscal space, constraining its ability to fund essential public services like healthcare, education, and infrastructure. This, in turn, hampers economic development and perpetuates a cycle of underdevelopment. To bridge this gap, Zimbabwe must implement comprehensive reforms. These include strength hening tax administration, formalizing the economy, combating corruption, and promoting a culture of tax compliance. By adopting these measures, Zimbabwe can enhance its domestic resource mobilization efforts and align its tax revenue performance with the African average, thereby laying a more sustainable foundation for economic growth.

ZIMRA could enhance their tax base by introducing progressive tax like Ghana did, which is designed to tax higher income earners; and according to the OECD's Revenue authority in Africa: Ghana 2017, this type of taxation increased Ghana's tax revenue over the years, in South Africa, this type of reform increased its revenue from 18% to 45%. Ghana's journey towards a more robust tax system provides Zimbabwe with a blueprint for navigating the complexities of VAT implementation and strengthening tax administration. The transition to a VAT system in Ghana, although initially met with resistance, has proven to be a significant revenue driver. Zimbabwe, currently grappling with its own VAT system, can glean crucial insights from Ghana's experience. A concrete example lies in simplifying VAT compliance for SMEs, a vital sector in Zimbabwe's economy. Ghana implemented simplified VAT registration and filing procedures for small businesses, reducing the administrative burden and encouraging compliance. Zimbabwe could adopt a similar approach, potentially introducing tiered VAT rates or simplified accounting methods for SMEs. Furthermore, Ghana's investment in electronic tax registers and enhanced audit capabilities, aimed at curbing VAT fraud, can serve as a model for Zimbabwe. ZIMRA could invest in similar technology, coupled with rigorous training for its staff, to improve VAT collection efficiency. Public awareness campaigns, like those conducted in Ghana to educate businesses and consumers about VAT obligations, are also vital. Zimbabwe could partner with business associations and media outlets to disseminate information and promote VAT compliance.

Beyond VAT, Ghana's commitment to strengthening its tax administration offers valuable lessons. The Ghana Revenue Authority (GRA) prioritized capacity building and technological upgrades, leading to improved revenue collection. Zimbabwe can replicate this by investing in comprehensive training programs for ZIMRA officials, focusing on technical skills, ethical conduct, and the use of technology. Implementing robust taxpayer registration and data management systems, as well as utilizing data analytics to identify and address tax evasion, are also crucial steps. For instance, Ghana's successful automation of customs procedures to reduce smuggling and enhance revenue collection at ports of entry can be adapted to Zimbabwe's border control operations. Zimbabwe could invest in modern scanning equipment and implement electronic data interchange systems to streamline customs processes and minimize revenue leakage. The large informal economy in Zimbabwe, can be addressed through Ghanian models, such as simplified tax regimes, and education programs.

South Africa, with its relatively mature tax system and efficient revenue service, offers a different set of lessons for Zimbabwe. The South African Revenue Service (SARS) is renowned for its professionalism and technological sophistication, providing a benchmark for ZIMRA. South Africa's progressive income tax system, where higher earners contribute a larger share of their income, promotes equity and revenue generation. Zimbabwe could refine its income tax brackets to ensure fairness and maximize revenue collection, while simultaneously strengthening enforcement mechanisms to combat tax evasion among high-net-worth individuals and corporations. For example, SARS's success in utilizing advanced data analysis to identify and pursue tax evasion cases involving wealthy individuals and corporations can serve as a model for ZIMRA. Zimbabwe could invest in similar technology and expertise to enhance its capacity for detecting and prosecuting tax fraud.

Furthermore, SARS's emphasis on taxpayer education and service delivery, coupled with its robust anti-corruption measures, can be replicated in Zimbabwe. The SARS online filing system and proactive taxpayer assistance programs have significantly improved compliance rates. ZIMRA could develop a similar online platform, offering user-friendly interfaces and comprehensive taxpayer support. South Africa's diversified tax base, encompassing various sectors and revenue streams, provides a valuable lesson for Zimbabwe, which heavily relies on mineral resources. Zimbabwe could explore diversifying its revenue streams by promoting investment in other sectors, such as agriculture, manufacturing, and tourism. This diversification would reduce vulnerability to commodity price fluctuations and enhance long-term revenue stability.

Adapting these reforms to the Zimbabwean context requires a nuanced understanding of the nation's specific challenges. Economic instability, a large informal sector, and pervasive corruption necessitate a holistic approach. Therefore, any reform effort must be accompanied by robust governance and anti-corruption measures, policies that promote economic formalization, and sustained investment in technology and capacity building. For instance, Zimbabwe could establish an independent anti-corruption commission with strong investigative powers and implement transparent public procurement processes. By carefully analyzing and adapting the successful tax reform strategies of Ghana and South Africa, Zimbabwe can take significant strides towards enhancing its domestic resource mobilization and fostering sustainable economic development.

Public sector reforms are also an important factor in Zimbabwe's resource mobilization, studies published by African Development bank, highlight reforms aimed at improving efficiency in the public financial management. The government's commitment to reducing corruption and enhancing transparency, this is evidenced by the formation of Zimbabwe's Anti-Corruption Commission. Research indicates that over 64% of Zimbabwe's workforce is engaged in the informal sector (World Bank, 2023). This sector, while significant for livelihoods, contributes minimally to tax revenues. Efforts to formalize this sector are ongoing, which could potentially boost domestic resource mobilization. When it comes to natural resource management, the Zimbabwe National Statistics Agency reported that natural resources, particularly minerals, contribute substantially to the economy.

However, effective management and reinvestments of these revenues remains a challenge. The World Bank noted that mining contributes approximately 10% of the GDP, yet much of it is lost through leakages. Financial inclusion, according to the Reserve bank of Zimbabwe, had reported that by the end of 2022 over 70% of adults will be having access to some form of inclusion, this does have implications for domestic savings and investment, crucial for resource mobilization. Despite these efforts, Zimbabwe faces several challenges, including economic stability, high inflation of over 100% as of 2023 and even higher in 2024, and exerted debts that limits fiscal space.

4. Domestic Resource Mobilization in Other Countries

Domestic resource mobilization is not foreign to other countries that have a similar political and economic background as Zimbabwe; and these countries have implemented successful (DRM) initiatives. To begin with, Uganda which like Zimbabwe has experienced economic challenges which included hyperinflation and a high reliance on agriculture. The country has improved its financial sector to boost domestic resource mobilization, the country has enhanced financial intermediation, which will assist in creating a virtuous cycle of higher savings, increased investments, and sustained economic growth. The key strategies in Uganda include developing the domestic financial sector and strengthening tax administration to widen the revenue base. On the other hand, Tanzania has also taken initiatives to assess and overcome constraints in mobilizing domestic savings. The country has examined opportunities for enhancing savings mobilization and developed strategies for policy makers and foreign donors to improve domestic resource mobilization. Tanzania and Zimbabwe face a similar economic crisis with both countries having a larger informal sector which is a challenge when it comes to mobilizing resources, thus solutions implemented by Tanzania, Zimbabwe could implement easily and they could work. By addressing savings mobilization constraints, Tanzania has manged to increase domestic resource savings through financial inclusion programs and banking reforms, such as mobile banking services e.g. M-Pesa, that encourages formal savings. In Sierra Leone, the government has introduced the Digital, Financial Service (DFS), which seeks to formalize its largely informal economy which constitutes almost 53% of its GDP. To facilitate digital transactions, the government implemented the FinTech to encourage innovative solutions and thereby broadening the tax base and enhancing revenue collection. The government of Sierra Leone was struggling to tax businesses and individuals that were outside the formal economy. The tax to GDP ratio in Sierra Leone was 8.6% compared to the regional average of 18.8% across Sub-Saharan Africa (World Bank, 2019), in addition its domestic savings stands at only 3% of the GDP in 2017 compared to the regional average of 18% across Sub-Sahara Africa; thus according to the Centre of Global development , digital technologies have the potential to increase efficiency and enhance domestic resource mobilization, for example, customer centric and innovative financial products could encourage the informal sector to enter the formal sector and be liable to paying tax, this is according to Wycliffe Ngwabe, Sierra Leone's country lead under UNCDF. Through leveraging digital financial services Sierra Leone, has manged to increase its tax base and help with financial inclusion, with mobile money transactions growing, however there are still challenges with low internet penetration and financial literacy slow down, but digital tools have improved financial access, however domestic resource mobilization remains unrealized.

5. Citizens' Trust and Determinants

In Zimbabwe, citizen's trust in domestic resource mobilization has been influenced by several factors. These factors include economic performance, governance, and political stability. Zimbabwe has faced severe economic challenges, including hyperinflation and a declining GDP; according to the World Bank, GDP growth was estimated at −44%, 2020, affecting citizen's trust in government initiatives for resources mobilization, Manuere, Marima, & Muziya (2019) emphasised the impact that economic instability has on citizens trust and participation as he states the importance of effective communication and transparency are vital for enhancing trust. Poor governance and corruption are also factors affecting domestic resource mobilization in Zimbabwe. The Transparency International's Corruption Perceptions Index (CPI) Zimbabwe scores poorly, ranking 157/180 countries in 2020. Lack of transparency and accountability makes it challenging to track and manage public resources effectively (Prusa, 2023), for example, the Diamond Mining at Marange and Chiadzwa. The diamond mining at Marange and Chiadzwa are a prime example of corruption has eroded citizen's trust in Zimbabwe. The mining activities were shrouded in secrecy, and the government failed to account for the revenue generated form the diamonds (Global Witness, 2012), this lack of transparency and accountability led to significant revenue losses and undermining of DRM efforts. Another example of how corruption has led to lower compliance and hindered DRM efforts in Zimbabwe. Zimbabwe Electricity Supply Authority (ZESA) corruption scandal refers to a series of corruption activities that took place within the state owns company. The authority inflated tenders for the purchase of electricity transmission equipment, which resulted in companies paying more than necessary for the equipment (The Zimbabwean Independent, 2020), on the other hand there were reports on kickbacks and bribes and mismanagement of funds. The scandal led to financial losses and misallocation of funds and reduced the government's revenue from electricity sales; the same could be concluded by the indigenisation policy which at first aimed at empowering local Zimbabweans by giving them majority stake in foreign owned companies, however the policy was plagued by corruption, with officials demanding bribes from companies in exchange for indigenisation certificates (The Financial Gazette, 2017). This type of corruption undermined the effectiveness of the policy which in the long run resulted in the government's failure to collect revenue from indigenisation. High levels of corruption undermine trust in the government efforts to mobilize domestic resources effectively. Corruption leads to reduced tax revenue which translates to tax evasion and avoidance, decreasing the government's revenue (Zinyama, 2021).

When it comes to Public Participation, most Zimbabweans are no longer interested in any form of participation because the lack of transparency in the country; the rigged elections, the top-down policies implemented, and many other factors have caused the citizens to participate less in issues concerning their wellbeing. According to the Afro barometer research it indicated that only 38% of Zimbabweans believe that ordinary citizens have a say in government decisions, this is a clear indicator of lack of participation in Zimbabwe, and this lack of participation has eroded trust and reduced the effectiveness of mobilization efforts.

Taxes are an important part of domestic resource mobilization in any country, people pay tax to access healthcare, education and social service, however many Zimbabweans do not pay tax due to poor service delivery in Zimbabwe. The intricate dance between effective public service delivery and robust tax compliance is a fundamental element of a thriving nation. In Zimbabwe, a nation striving to overcome economic hurdles and rebuild fractured trust, the government's ability to deliver tangible, high-quality services is not merely a matter of administrative efficiency; it is a critical determinant of citizen willingness to contribute their fair share. The Zimbabwean government must embark on a comprehensive strategy, prioritizing transparency, efficiency, citizen engagement, and equitable service provision to foster a renewed sense of civic responsibility and cultivate a culture of tax compliance.

A primary area requiring urgent attention is the provision of reliable and consistent electricity. The persistent power outages, or "load shedding", that plague both urban and rural areas have a devastating impact on businesses, industries, and households. For instance, small-scale entrepreneurs who rely on electricity for their operations, such as welders or hair salon owners, face significant losses due to unpredictable power cuts. This disruption not only hampers economic activity but also breeds resentment, as citizens feel their tax contributions are not translating into basic, essential services. To address this, the government must invest in the rehabilitation and expansion of the national electricity grid. This includes upgrading aging infrastructure, diversifying energy sources to include renewables like solar and hydro, and promoting energy efficiency initiatives. Implementing a transparent billing system and ensuring consistent power supply will demonstrate the government's commitment to utilizing tax revenue for the public good, thereby encouraging compliance.

Furthermore, the state of the nation's roads significantly impacts citizens' perception of government effectiveness. The dilapidated road network, particularly in rural areas, impedes economic activity, restricts access to essential services, and isolates communities. For example, farmers in remote areas struggle to transport their produce to markets, leading to post-harvest losses and reduced income. This not only discourages economic participation but also fosters a sense of marginalization, eroding trust in the government's ability to serve all citizens. To improve road infrastructure, the government should prioritize the rehabilitation and maintenance of existing roads and invest in the construction of new roads, particularly in rural areas. Establishing a dedicated road maintenance fund, financed through a portion of fuel levies, can ensure sustainable funding for road infrastructure development. Utilizing transparent procurement processes for road construction projects can also mitigate corruption and ensure that funds are used efficiently. If people can see a direct correlation between their taxes and better roads, then they are more likely to comply.

Access to clean and safe water is a fundamental human right and a critical factor in public health. The recurrent water shortages and contamination issues in urban centers like Harare and Bulawayo have severe consequences for citizens' well-being. For example, the frequent outbreaks of waterborne diseases, such as cholera and typhoid, highlight the dire need for improved water and sanitation infrastructure. To address this, the government must invest in the rehabilitation and expansion of water treatment plants and distribution networks. Implementing water conservation measures and promoting responsible water usage can also help alleviate water scarcity. Establishing a transparent water tariff system, with revenues directly allocated to water infrastructure maintenance, can ensure accountability and sustainability. If people can see that their water bills are going towards a reliable and clean water supply, they will be more likely to pay.

Healthcare delivery also plays a pivotal role in fostering tax compliance. The dilapidated state of public hospitals, characterized by shortages of essential medicines and equipment, has eroded public trust. For example, patients are often forced to purchase medication from private pharmacies at exorbitant prices, even after paying taxes. This disparity creates a sense of injustice and undermines the perception that taxes are being used to provide essential services. To improve healthcare delivery, the government must increase budgetary allocations to the health sector, ensuring that funds are used efficiently and transparently. Investing in the procurement of essential medicines, upgrading medical equipment, and improving the working conditions of healthcare professionals are crucial steps. Implementing a transparent drug procurement system and ensuring the availability of essential medicines in public hospitals will demonstrate the government's commitment to improving healthcare delivery.

Lastly, education delivery is crucial for long term tax compliance, as it creates an informed and engaged citizenry. The lack of resources in public schools, particularly in rural areas, perpetuates inequality and undermines the nation's human capital. To address this, the government should prioritize infrastructure development in schools, ensuring that all students have access to adequate learning environments. Implementing a national textbook procurement program that leverages economies of scale can reduce costs and ensure timely delivery of learning materials. Furthermore, investing in teacher training and professional development programs can enhance the quality of education and improve student outcomes. If people see that their taxes are funding good schools, then they are more likely to comply.

In conclusion, the Zimbabwean government must recognize that improving public service delivery is not merely an administrative task but a fundamental prerequisite for fostering tax compliance. By prioritizing transparency, efficiency, citizen engagement, and equitable service provision, the government can rebuild trust, enhance civic responsibility, and create a sustainable foundation for economic growth and social development.

A survey was done in 2019, and it revealed that 60% of Zimbabweans view tax payment as unjustified due to poor public service delivery. This perception affects their willingness to contribute to domestic resource mobilization. Sebele-Mpofu (2020) also touches on how over 86% of her respondents in study felt that the government was neither accountable nor trustworthy in its use of tax revenues. This lack of trust contributes to resistance in tax. Building trust in Zimbabwe's domestic resource mobilization requires addressing issues of governance, corruption, economic stability, and enhancing public participation. Only through concerted efforts can government effectively mobilize resources and restore faith amongst its citizens, solutions will only come up at a speed of trust.

6. The Relationship between Domestic Resource Mobilization and Citizens Trust

The relationship between Domestic Resource Mobilization and citizen's trust in Zimbabwe is complex and influenced by various factors and these are not limited to but include taxation and trust, trust and tax compliance. The ability of the government to mobilize resources is crucial for achieving sustainable development and growth. This ability is intertwined with the level of trust and citizens have on their government. Coplin (2019) attest that when citizens trust their government, they are most likely to comply with tax regulations invest in domestic enterprises and support national development initiatives. Conversely, mistrust can lead to tax evasion, capital fight, and social unrest. Such factors lead to questions of how important trust is in domestic resource mobilization.

Scholars like Moyo (2022) suggested that there's strong link between domestic resources mobilization and citizens' trust. He suggests that when citizens trust tax authorities, they're more likely to pay taxes, and corruption reduced citizen's trust. When using the regression method; Moyo found that when citizens trust their government, they are most likely to support resource mobilization. Research by Chitimira (2022) also had similar findings suggesting a positive correlation between tax compliance and citizen's trust and the latter suggests the importance of domestic resource mobilization for economic growth. However, Chikwati (2019) suggests that there is little relationship between domestic resource mobilization and citizens trust; the former suggests that corruption is a major obstacle of domestic resource mobilization, while the latter suggests that the institutional weaknesses as a key challenge.

Zimbabwe's economy has been characterized by high inflation and declining industrial base. The World Bank reported in 2022 that the inflation rate was over 300% and this impacts citizen's capacity to contribute significantly to the DRM efforts. Corruption also has a significant factor on the trust and domestic resource mobilization, according to Gona and Chikonzo (2023) highlighted that over 70% Zimbabweans perceive corruption as a major barrier to effective resource mobilization. There's lack of trust in Zimbabweans institutions and governments and this has led to lower tax compliance, with only 34% of Zimbabweans trusting that the government can manage the resources. Mavima, Mupfumi and Zvinodza (2024) explored how social networks can enhance DRM by fostering community involvement, the study found out that communities with stronger social ties were more likely to engage in local resources mobilization; their studies indicated that a positive correlation between social trust and willingness to contribute to local tax systems.

The relationship between DRM and citizens is also influenced by the economic conditions, of which ZIMSTAT, tax revenue remained at 24% of GDP in 2023, reflecting struggles in resource mobilization due to a lack of citizen's trust in the system. The interplay between DRM and citizens trust in Zimbabwe is evident, lower levels hinder DRM efforts, exacerbated by perceptions of corruption and ineffective governance. The Zimbabwe Coalition on Debt and Development (ZIMCODD, 2020) supports the view that there is a close link between Domestic Resource Mobilization and citizen trust as the two can enhance and strengthen economic development and sustainability. Therefore, it is necessary to strengthen trust through transparency and accountability measures which are essential for enhancing DRM in Zimbabwe.

7. Research Methodology

The study employed secondary research which is known as desk research as highlighted by Vartanian (2010). Secondary research involved the researchers gathering and analysing existing data that has been collected by different researchers for different purposes. Falaster, Martins and Storopoli (2018) assert that secondary data can be informed of published research i.e. books, newspapers, journal articles and government and institutional reports; online database, such as social surveys, research articles and economic data reports. Secondary research relies existing data hence, it doesn't involve collecting new data directly from individuals or sources. To begin with, the social contract is a fundamental principle underpinning the tax system where citizens agree to pay taxes in exchange for the provision of quality public services. In Zimbabwe, the quality and quantity of public services, such as healthcare, education, and infrastructure, have often been below par. This has eroded public trust in the government's ability to utilize tax revenue effectively, leading to decreased tax morale. Positively, according to ZIMRA, the revenue increased by 14% in 2022, indicating an increased trust in tax administration

(ZIMRA, 2022). However, it is hypothesized that low levels of trust in government institutions hinder DRM efforts as citizens may be reluctant to pay taxes if they perceive that the government is corrupt, inefficient, or unresponsive to their needs. In addition, it was highlighted that inequitable taxation and poor public service delivery erode trust. Unfair tax policies and inadequate provision of public goods and services can undermine citizen trust and compliance. From the data gathered, it was also highlighted that transparency, and accountability can enhance trust and compliance. Scholars of different publications including the publication from the United Nations Financing for Sustainable Development Office (2023) also agree that transparent and accountable governance can foster trust and encourage citizens to pay taxes especially in Zimbabwe where most citizens have lost confidence in the financial management systems.

Numerous studies have shown a strong correlation between the quality of public service delivery and taxpayer compliance. When citizens perceive that their tax contributions are being used to improve their lives, they are more likely to comply with tax laws. The Zimbabwe National Statistics Agency (ZIMSTAT) (2022) showed that 55% of the citizens reported improved access to basic services, such as healthcare and education, due to increased government revenue. Whilst the International Monetary Fund (IMF), projected that Zimbabwe's economic growth rate to reach 3.6% in 2023, driven partly by increased domestic resource mobilization (IMF, 2023). On the other hand, there are negative impact, which can't be ignored. A Transparency report of 2022 highlighted ongoing corruption concerns, eroding citizen's trust in government institutions (Transparency International Zimbabwe, 2022). Another challenge highlighted in Zimbabwe is the issue of tax evasion; as highlighted that over 60% of Zimbabwe's economic is the informal sector, which does not pay tax and that most of these business owners do not pay tax due to mistrust in the tax authorities (University of Zimbabwe, 2023). In Zimbabwe there are small business owners who are not registered with ZIMRA, they do not pay tax, they do not bank their money, due to inflation and an unsteady currency, this makes it difficult for policy makers to track them and convince them to pay taxes.

The research conducted by the Zimbabwe Independent (2024) has noted that transparency and accountability strengthen the relationship between the taxpayer and the government. This can be achieved through effective stakeholder engagement where open and transparent communication between the tax authority and taxpayers is valued. This includes clear and concise tax laws, timely responses to queries, and regular updates on the utilization of tax revenue. While the Zimbabwe Revenue Authority (ZIMRA) has made efforts to improve its engagement with taxpayers, challenges such as corruption and bureaucratic inefficiency have hindered these efforts. Research has indicated that active stakeholder engagement can enhance taxpayer trust by fostering a sense of fairness and equity. It can also help to identify and address taxpayer concerns and grievances. Through employing secondary research what was highlighted by the Zimbabwe civic education trust was the unequal distribution of resources which has a negative impact on tax collection. Civil society organizations criticized the government for unequal distribution of resources, fuelling mistrust among marginalized communities (Zimbabwe Civic Education Trust, 2023). Moreover, there are cases like devolution policy, which aimed at decentralizing resources, which is a system used by the government of South Africa. However, this policy came with challenges that led to mixed reactions from the citizens (Zimbabwe Independent, 2024). The efforts by ZIMRA's digitalization improved tax compliance but raised concerns about data privacy and security (TechZim, 2023).

8. Analysis on Implications of DRM on Citizen's Trust

From the above discussion Domestic Resource Mobilization is the process through which a country utilizes its own resources, especially with effective taxation, public investments and efficient use of local assets, to finance its development goals. In Zimbabwe, the implications of DRM are closely tied to citizen's trust in government institutions, which are critical for effective governance and sustainable economic development. In the recent years, Zimbabwe has encountered significant challenges, and these are hyperinflation, unemployment and a shrinking tax base. According to ZIMSTAT, the formal unemployment rate was at 7.8% in 2022, but informal employment was significantly higher, making it difficult for the government to collect sufficient taxes. In response, the government has implemented various tax reforms which aimed at enhancing DRM, for example the Finance Act, 2023 introduced measures to broaden the tax base and improve compliance. In 2022 Zimbabwe's tax revenues was approximately $5.4 billion, it represented only 25% GDP, indicating a need for improved tax collection mechanisms and it was clear sign that the citizens do not trust the government with tax that they paid this is according to Zimbabwe National Statistics Agency in 2023. Effective DRM practices can enhance government's accountability. Citizens are most likely to trust at government that demonstrates transparency in how tax revenues are utilized. According to a survey by the Afro Barometer (2020), it indicted that only 41% of its responded trusted in the government, suggesting that more than 50% of the respondent did not trust in the government; in which they are justified as we have witnessed high levels of corruption and misuse of funds by the government. It should be noted that the relationship between tax revenue and public service is crucial. Improved service delivery can impact trust in the government. A study by ZEPARU (2024), showed that areas with higher tax compliance rates reported improved public service, for instance, urban areas experience a 30% improvement in water supply, positively affecting citizens perceptions of the government effectiveness. The philosophy of social contract is very significant in the DRM. The 2023 Zimbabwe Human Development Report highlighted the declining trust led to increased tax evasion, particularly among middle income groups undermining DRM efforts. Trust in government is vital for political stability, which in turn influences foreign direct investments (FDI). According to the

World Bank, Zimbabwe's FDI inflows decreased to $500 million in 2022, largely due to governance concerns. A more trusted government could attract investment fostering growth. It is therefore important for the government of Zimbabwe to come up with reforms that are essential to service delivery to enhance trust amongst its citizens.

Various scholars have suggested various ways on which Zimbabwe can ensure trust in DRM. Many of them seem to agree that what is most important are reforms; reforms which will ensure transparency and accountability. Moyo (2022), suggested that there is a need to establish tax administration system, whilst Chitimira (2022) touches on the implementation of electronic tax filing to reduce corruption. Another important aspect of accountability and transparency is to publish annual tax reports and budget allocations (Nyoni, 2023), which is something the government of Zimbabwe has embarked on, as citizens were able to have a look into these budget allocations through social media. In other countries like South Africa, its SARS is independent and hasn't been weakened by political squabbles or instability, but in the case of Zimbabwe, ZIMRA, has become more of a partisan entity, which introduces tax every now and then in an attempt to enhance DRM but is perceived as a way to milk more from its citizens as there are not clear indicators as to where those funds are used for.

Mugano (2022) emphasizes on the importance of strengthening ZIMRA and ensuring its independence and capabilities, enhancing audit and oversight functions to prevent corruption and to establish tax appeals tribunals to resolve disputes (ZIMRA, 2022). Another important solution will be for the government of Zimbabwe to work on healthcare, education and social service, if these three are accessible citizens will be encouraged to pay their taxes regularly, as Chitimira (2022) suggests that what is important is that tax payer education programs in order to promote compliance, however without clear indicators of good service delivery and infrastructure development, tax compliance will remain and issue.

A challenge that Zimbabwe has faced over the past years is corruption, corruption has become such a norm in Zimbabwe, almost all public institutions in Zimbabwe battle with corruption. The establishment of a whistle-blower protection mechanisms is important (Mugano, 2022), if such establishments are implemented it will be easy for citizens to report corruption and any other unfamiliar transactions they ought to do, citizens will make use of platform like ZACC to report such crimes without any fear of being abducted or murdered as we have witnessed this as a norm in South Africa. Partnering with international bodies is also a solution as this will help the country to adhere to international ethics which have very robust policies when it comes to DRM, and this will help in reforms being supported by development partners (World Bank, 2020). However in the last few months the government of Zimbabwe has introduced a Statutory Instrument that obligates every informal trader to have POs; a digitalized framework will assist in boosting the national revenue, improve governance, and empower local tax authority and this is what ZIMRA has introduced in the past months, where every informal sector is forced to pay tax and have a swiping machine which allows ZIMRA to collect revenue form informal traders.

9. Implications of Inflation on DRM

Inflation has significant implications when it comes to domestic resource mobilization, and these include reduced tax revenue, increase cost of borrowing, decreased savings and reduced investments. Inflation can lead to a decrease in tax revenue, as the value of the currency declines this is according to Anduaalem Gessesse. High inflation can reduce the value of tax revenues, if tax systems are not indexed to inflation, there is a lag between tax collection and expenditure, which leads to a decline in the purchasing of power of collected taxes. The erosion hampers the government's ability to fund public services and investments, a study highlighted that inadequate domestic resource results in cut backs of new capital assets and poor maintenance of existing one, adversely affecting economic growth and development. Inflation plays a huge role in public finance managing. Effective PFM is crucial for domestic resource mobilization, however, inflation can destabilize PFM by creating unpredictability in revenue and expenditure forecasts. The instability affects budget planning and execution, which may result in poor service delivery; weak PFM practices, exacerbated by inflation, negatively impact a country's ability to raise additional domestic resources from its citizens. To give an example, in Pakistan, between November 2020 and November 2022, headline inflation rose by 41, 5%, with significant increases in food and transportation prices. This surge led to substantial welfare losses across all income groups, necessitating compensatory transfers averaging to 40% of pre-inflation expenditure to maintain living standards (O'donoghoue, Amjad, Linden, Sologon, & Wang, 2023). In Zimbabwe, inflation has affected domestic resource mobilization. A notable analysis is the paper titled 'inflation dynamics in a dollarized economy' the case of Zimbabwe, the key findings included loss of monetary policy autonomy. The study highlights that Zimbabwe's hyperinflation, peaking at 200 million percent in July 2008 led to the abandonment of the local currency in favour of multi-currency system in February 2009. This resulted in the loss of the monetary policy control, constraining the government's ability to influence inflation and, consequently domestic resource mobilization. In the dollarized economy, inflation was primarily driven by external factors such as the US dollar and South African rand exchange rate, South African inflation and international oil prices. The external dependency limited the country's ability to mobilize resources effectively. Fiscal discipline remains a challenge in Zimbabwe, and this has led to high inflation rates and reduced domestic resource mobilising (IMF, 2020). According to United Nations Conference on Trade and Development (2019), it argues that inflation leads to uncertainty and volatility by discouraging investments and hindering economic growth; for example in South Africa, although the inflation rate has been relatively stable, the government still faces challenges when it comes to mobilizing resources due to a decline of investor confidence (Bloomberg, 2020). Similar to Zimbabwe, uncertainty and volatility characterized by an economy experiencing instability which is characterized by inflation rates, currency fluctuations and a large trade deficit (IMF, 2020). This instability creates doubts, especially in investors that play a huge role in mobilising the resources and make it challenging for them to commit to a long-term projects. On the other hand, the frequent changes in economic policies, for example the introduction of new taxes or statutory instruments on a regular creates discouragements and hinders DRM from investors (Insurance and Pensions Commission, 2020).

In Nigeria, inflation has reduced tax revenue. Inflation can lead to a decrease in tax revenue, as the value of the local currency declines (IMF, 2019), this leads to a decline in tax revenue, pressuring the government to rely heavily on external borrowing (The Guardian, 2020).

10. Recommendations

Based on the findings of this study, the following policy recommendations were made:

- **Strengthening governance institutions:** Implementing reforms to improve governance, reduce corruption, and enhance transparency and accountability. Ensure an independent judiciary to uphold the rule of law and protect citizens' rights. Anti-Corruption Measures which strengthen anti-corruption laws and institutions to prevent corruption and recover stolen assets.

E-Governance: Utilize technology to improve efficiency, transparency, and accountability in public administration.

Civil Service Reform: Implement reforms to improve the capacity and professionalism of the civil service.

- **Improving public service delivery:** Investing in public services, such as education, healthcare, and infrastructure, to improve the quality of life for citizens. Invest in infrastructure to support economic growth and improve access to essential services.

Healthcare Reform: Expand access to quality healthcare services, especially for marginalized populations.

- **Fair and equitable taxation:** Designing a tax system that is fair, progressive, and efficient, and ensuring that tax revenue is used to benefit all citizens.

Tax Administration Reform: Modernize tax administration systems to improve efficiency and reduce tax evasion.

Tax Compliance: Enhance tax compliance through education, awareness campaigns, and stricter enforcement.

International Tax Cooperation: Collaborate with other countries to prevent tax avoidance and illicit financial flows.

- **Building social capital:** Promoting social cohesion and trust through community engagement and participation in decision making processes.

Social Cohesion: Foster social cohesion through cultural events, interfaith dialogue, and other initiatives.

Media Freedom: Protect freedom of the press and media to promote transparency and accountability.

Civil Society Empowerment: Support civil society organizations to monitor government activities and advocate for citizens' rights.

- **Presumptive Tax system:** if the government of Zimbabwe enforces this system DRM would become much easier; which is a system that the government of Zimbabwe enforced by ZIMRA designed to capture informal businesses that had remained outside the tax base and reduce the burden on the formal sector. The system aims to widen the tax base by including the informal sector businesses, e.g. street vendors, in the tax net.
- **Enhancing tax administration:** Improving the efficiency and effectiveness of tax administration through digitalization and risk-based audits to minimize compliance costs and reduce tax evasion.

Taxpayer Education and Outreach: Provide taxpayers with information and assistance to improve compliance.

International Tax Cooperation: Collaborate with other countries to exchange information and prevent tax evasion.

11. Conclusion

Domestic Resource Mobilization (DRM) and citizen trust is a critical strategy for Zimbabwe to achieve sustainable development. By enhancing its domestic revenue base, Zimbabwe can reduce its reliance on external aid and debt, and invest in critical sectors such as education, healthcare, and infrastructure. However, the success of DRM initiatives hinges on the level of citizen trust in government institutions. Building citizen trust is essential for effective tax administration and compliance. When citizens trust that their tax contributions are used efficiently and transparently, they are more likely to comply with tax laws and regulations. This, in turn, can lead to increased revenue collection and improved public service delivery. To enhance citizen trust, the government must prioritize good governance, transparency, and accountability. This involves implementing measures such as strengthening Anti-Corruption measures that is implementing robust anti-corruption laws and regulations and ensuring their effective enforcement. Improving public service delivery and promoting transparency and accountability plays a key role in strengthening the relationship between the state and the citizens. Collaborating with civil society organizations to address social and economic challenges also strengthen citizen's trust. In addition to building citizen trust, the government must also implement effective tax policies and administration. This includes tax reforms taxpayer education and awareness and thus implementing progressive tax reforms to ensure a fair distribution of the tax burden. By addressing these factors, Zimbabwe can significantly enhance its domestic resource mobilization efforts and achieve sustainable development. Further research is needed to explore the long-term implications of DRM policies, including their impact on economic growth, social development, and political stability in Zimbabwe.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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