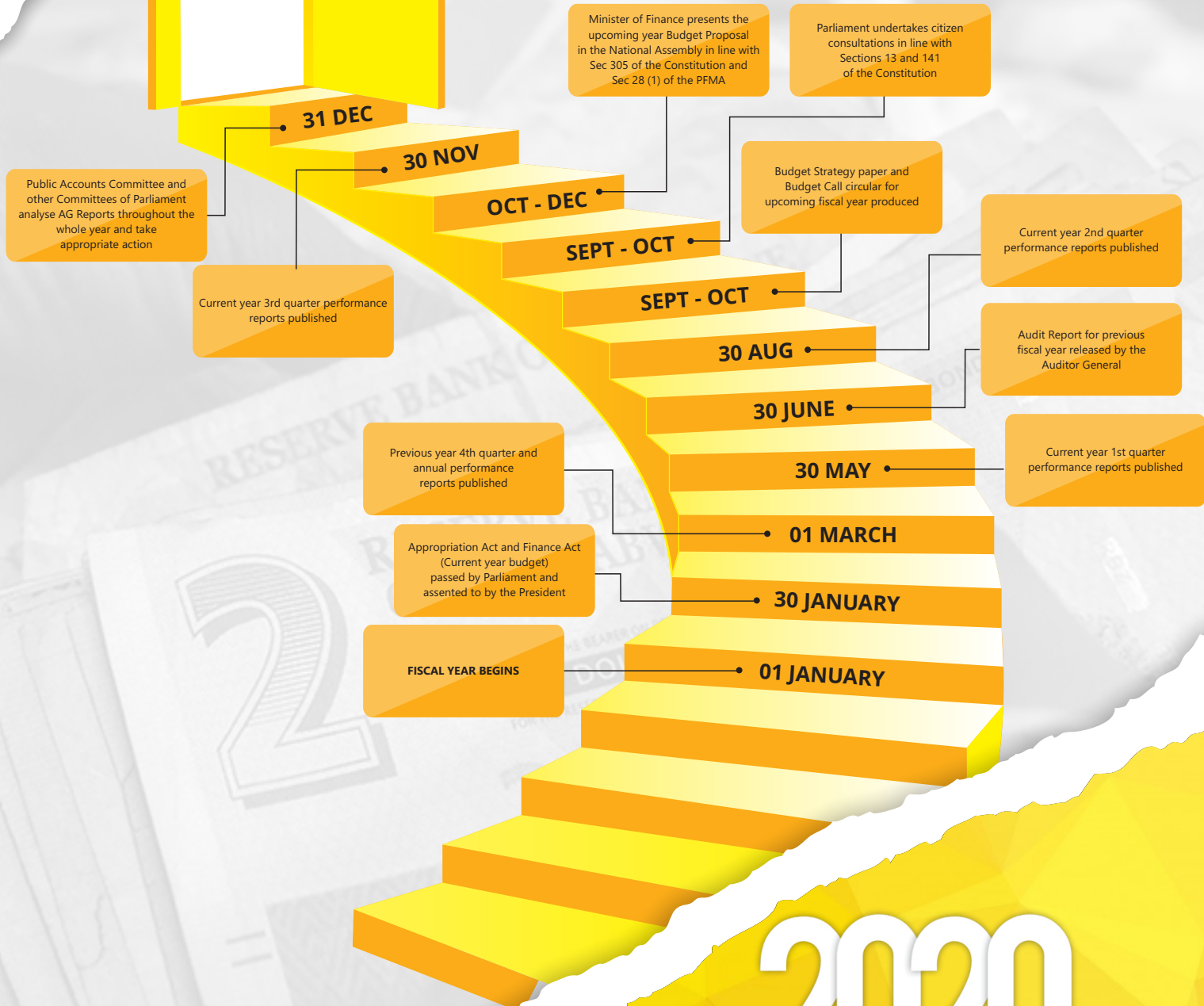




## FINANCIAL YEAR ENDS



# 2020

# OPEN BUDGET SURVEY FOR ZIMBABWE





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## LIST OF ACRONYMS

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|         |  |
|---------|--|
| AG      | Auditor General  |
| BCC     | Bulawayo City Council  |
| BSP     | Budget Strategy Paper  |
| CEO     | Chief Executive Officer  |
| CSO     | Civil Society Organisation                                     |
| GL      | Gender Links   |
| GMB     | Grain Marketing Board  |
| MLGPWNH | Ministry of Local Government Public Works and National Housing |
| NDS     | National Development Strategy                                  |
| NGO     | Non Governmental Organisation                                  |
| OBS     | Open Budget Survey   |
| OECD    | Organisation for Economic Cooperation and Development          |
| PFMA    | Public Finance Management Act                                  |
| PWD     | People With Disabilities                                       |
| RDC     | Rural District Council   |
| SADC    | Southern African Development Community                         |
| TC      | Town Clerk   |
| ZEDTC   | Zimbabwe Electricity Distribution and Transmission Company     |
| ZESA    | Zimbabwe Electricity Supply Authority                          |
| ZIMCODD | Zimbabwe Coalition for Debt and Development                    |
| ZINARA  | Zimbabwe National Roads Administration                         |
| ZPC     | Zimbabwe Power Company   |





# EXECUTIVE SUMMARY

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This report discusses key findings of the Open Budget Survey conducted by the Zimbabwe Coalition on Debt and Development in Zimbabwe's ten provinces with a particular focus on the following local authorities: Harare, Bindura, Bulawayo, Chinhoyi, Gweru, Gwanda, Marondera, Mutare, Masvingo, and Hwange. The objectives of the Open Budget Survey were:

1. To gather opinions and perceptions regarding national and local government budget processes;
2. To generate knowledge for promoting fiscal transparency and accountability;
3. To promote needs-based budget processes that are inclusive, and people centred; and
4. To contribute towards gender responsive budgeting through informed research.

A mixed methods approach was used to engage with citizens and key informants to generate data to answer the objectives of the Open Budget Survey. A detailed document review was done to inform the data collection tools as well as to triangulate findings from the survey. In collecting data from the survey respondents, a questionnaire was used. Furthermore, the study utilised in-depth interviews with key informants in local authorities that include Chief Executive Officers, Directors of Finance and Mayors, representatives of Civil Society Organisations and Residents Associations.

A total of 3439 questionnaires were administered across the 10 selected local authorities, of these 53% of the respondents were women, while 47% were men, 11% of the respondents were people with disability, while 43% of the respondents were young people aged between 18 and 34 years. On level of education, 52% had secondary education, 35% had tertiary education, 9% had primary education, while 4% had never been to school.

## MAJOR FINDINGS OF THE OPEN BUDGET SURVEY

### Production and Accessibility of Pre-Budget Policy Documents

The Ministry of Finance released the BSP on the last day of the consultation meetings. An interview with a Ministry of Finance official revealed that the delay in the release of the BSP was caused by the delay in the finalisation of the National Development Strategy (NDS) which at the time the government was currently preparing. The NDS will succeed the Transitional Stabilisation Plan which is coming to an end in December 2020 as the country moves towards attaining a middle-income status economy in 2030. This implies that the budget for the 2021 financial year was prepared without the BSP as government had already released the schedule for budget consultation ahead of the BSP. The survey results here are therefore based on access to the 2020 BSP which showed that public knowledge of the BSP is low. Across all the surveyed local authorities, only 1.8% of the respondents (69 respondents) had accessed the strategy paper. Of these 65 were males and 4 were females.

Regarding public knowledge and access to the Ministry of Local Government Budget Guidelines, survey results show that about 92% of the respondents (3163 respondents) had not seen the MLGPWNH budget guidelines of these 43% were males and 57% were females. Of the 8% who had accessed the MLPWNH budget guidelines, 93.2% are females and 6.8% are male.

### Public knowledge of the local and national government budgeting process

The survey revealed that citizens are not aware of the various nodes in the budgeting process where they can exercise their right to participation. As such, the notion of demanding accountability remains elusive and respondents to the survey that have ventured in that direction had stories to tell of battles of attrition with the local council, being passed from pillar to post when requesting for copies of budgets, minutes from budget consultations etc. Engaging with local authorities on budget related issues outside the "window" of public hearings was described as a firmly closed door. In reaching out citizens with budget information, the Local authorities indicated that the lack resources to buy advertising space in newspapers is prohibitive and have resorted to printing of copies (for a small fee) or directing citizens to their website. This practice by council contravenes the law that requires local authority budgets to be published in the press. Limited understanding of the process and limited access to information has contributed to the creation of fertile ground for mistrust between local authorities or government and the citizens. The mistrust has resulted in the citizens questioning the sincerity and commitment of the local authority to genuine budget consultations.

### **Public participation in pre-budget consultation meetings**

The majority of the respondents (77%) had not participated in any pre-budget consultation meeting, whether national or local. The province with the highest levels of citizen participation in any pre-budget consultation meetings was Mutare with 32.5% of the respondents stating that they had participated in consultations. The region with the lowest levels of participation was Marondera with only 9.6% of the respondents stating that they had participated in any consultation meetings. In all the local authorities, women who reported participation in the pre-budget consultation meetings were more than men, 79.9% against 73.3% owing to targeted mobilisation of women by women's rights organisations.

A large proportion of respondents (73%) hold the view that local authority budgets do not reflect the views of the public. This could partly explain the general lack of interest in participating in budget discussions. In all the local authorities, women reported that their participation in budget consultations was restricted by the following key factors: timing of the meetings, lack of prior notification of the date of the budget consultation, poor understanding of the issues because of use of jargon, and the perception that participating in the process is a waste of time because the process is lip service as their views are not taken into account.

Considering the fact that budget consultations have been labelled as 'hostile spaces' dominated by male politicians, including those that have lost elections, there is need for safe spaces for women, young people and other vulnerable groups to ensure they effectively and meaningfully participate in consultations. A good practice was observed in Bulawayo, where the Bulawayo City Council consults separate groups of men, women, youth and PWD to register their concerns and views about the budget. In addition, there is a Gender Budgeting Action Committee comprising of all these groups of people.

### **Measures and mechanisms to facilitate public participation in pre-budget consultations**

Local authorities have institutionalized the consultation process through establishment of budgeting committees to lead the consultations. Some of these measures to facilitate public participation in pre-budget consultations include: adverts on different platforms such the newspapers, social media and radios; council staff informing the citizens to attend the consultative meetings; councillors informing their constituencies; information pinned on notice boards; and civil society organisations, like residents associations and Non- Governmental Organisations (NGOs) also inform their members. Despite the above efforts, 62% of respondents held the view that budget related events were not well communicated to community members, indicating the need for an in-depth assessment of the effectiveness of these platforms in reaching out to different social groups is needed.

### **Residents' Associations and Citizens' Mobilisation for Budget Consultations**

The low levels of citizens' participation in the budget process mirror low levels of membership in residents' associations. The survey shows a co-relation between membership of residents' association and participation in pre-budget consultations. About 86% of respondents that were not members of residents' association stated that they had not participated in any budget planning processes. This strong correlation therefore, could point to a more general issue of citizens' absence from democratic spaces rather than a specific issue of citizens not engaging in open budget processes.

The converse is also true 63% of respondents that are members of a residents association stated that they have participated in a budget planning process in the past.

### **Citizen Engagement During Budget Implementation and Review Processes**

Across all the 10 sampled local authorities, most respondents (82.2%) reported that they had never participated in a budget review process. Of the 17.8% that had prior experience of participating in a budget review process, distribution varied significantly across locations, by gender, age, disability status and household income status. Participation in budget review process varied significantly across local authorities ranging from 7% in Hwange and Marondera to 26.4% and 27.7% in Bindura and Masvingo, respectively. People with disabilities (PWD) were twice (33.2%) as likely to have participated in a budget review process than their non-disabled peers (15.9%) due to their mobilisation by CSOs that target them. Youth had the least participation with only 17% of respondents aged between 18 and 35 years reporting ever having participated in a budget review process compared to 24.4% and 23.8% for respondents aged 45 to 54 and 55 to 64 years, respectively. Youth reported that they felt participation in such meetings was for landlords and culturally, for elders. There was no direct communication soliciting the youth specifically to attend. Youth were also worried that spaces for community engagement were often politically charged and they had safety concerns as they feared being seen or known to be affiliated to certain political organisations. More males (20.7%) than females (15.1%)

had participated in a budget review process, with gendered roles at home and in economic activities being identified as the main deterrents to female participation. Participation in budget processes appear to be mostly at Council (11.2%) and ward level (8.0%) than at national level.

### **Transparency and Accountability in the implementation of Budgets**

Transparency and accountability were measured by assessing the public's access to information and involvement on how the central and local government raised and spent public resources. The following elements were used to measure transparency and accountability: availability, timeliness and comprehensiveness of key budget documents. About 16% of all respondents had accessed a document highlighting local authorities' progress relating to budgets. Access to such documents varied by local authority, being substantially higher in Gweru (31.5%) and Masvingo (24.6%) and least in Hwange (4%) and Marondera (4.4%). Documents accessed to provide insight into the local authority's progress on the budget were budget statements (9.7%) and Council minutes (6.5%). Budget statements were mostly accessed in Gweru (22.3%), Masvingo (19.6%) and Chinhoyi (17.1%), while Council minutes were mainly accessed by respondents in Bindura (13.4%), Harare (10%) and Gweru (9.2%).

### **Feedback on Government and Local Authority Programmes**

Most respondents interviewed in this survey felt that they were not receiving adequate feedback from their respective local authorities on government programmes in their areas. An estimated 85.3% of the population sampled felt that feedback was not being provided. Feedback was least provided in Hwange (3.5%) and did not vary much across the other local authorities. Respondents in Gweru (20.7%) had the highest access to feedback, while Masvingo (16.8%) and Marondera (15.1%) fared closely behind. Perception on whether local authorities were giving feedback on government programmes varied between rural and urban locations. A total of 15.3% of urban respondents compared to 8.2% in rural areas affirmed receipt of feedback from local authorities. Slightly more respondents had received feedback on local authority initiated programmes (20.3%) compared to government initiated programmes in their local authority (14.7%). Local authorities that had feedback on government programmes also appeared to have feedback systems for Council programmes. Members of residents' associations were more likely to report accessing feedback from local authorities compared to their non-member peers. Across all locations, 11.1% of non-resident association members affirmed that local authorities were providing feedback compared to 31.2% of those that were members of residents' association. Membership of residents association was associated with an interest in local governance and respondents mentioned that those in residents associations were more likely to receive information in their WhatsApp groups from local leaders, or receive feedback through community meetings.

Regarding feedback for both central government and local authority programmes, the most common source of feedback was local community meetings, 51.4% and 67.3% respectively followed by social media platforms, accounting for 16.7% and 16.4% respectively. The dominant social media platform for accessing feedback was WhatsApp, aided by accessibility of this platform for most residents.

Respondents that had received feedback from local authorities generally valued the feedback they had received. A total of 18% of all respondents who received feedback found it to be extremely useful and a further 47.4% rated as useful the feedback from local authorities. At 16%, Mutare had the highest proportion of respondents that found the feedback to be not useful at all, as opposed to Harare and Hwange where none of the respondents gave a similar rating.

### **Community Voice and Action in Response to Deviation from Budget Plan**

Of the interview respondents, 31.6% reported that if they were to notice any deviations in implementation of the budget from the planned, they would not do anything. For this category, they felt that they had no power to influence outcomes, the Council or national government already had plans in place and local or individual voices did not matter. Bulawayo (53.5%) and Harare (48.4%) had the highest proportion of respondents that were most likely to do nothing on observing budget deviations. 27.9% of respondents said that they would complain to their Councillor or MP and a further 23.3% reported that they would seek clarification on any budget deviation. Clarification in response to budget deviations was most likely to be done in Gwanda (34.9%); Hwange (30.7%) and Gweru (28.4%). Respondents in Masvingo (36.6%) were most likely to write petitions with residents in both Bulawayo and Harare also least likely to write petition (5.9% and 5.7%, respectively).

### **Citizen Engagement in the Audit Process**

Of the interview respondents, 70% indicated that the adverse audit reports on public institutions especially by the Auditor General's (AG) office in Zimbabwe has damaged their reputation and eroded public trust. However, 30% of the respondents were confident that the system is improving as auditing results are leading to the arresting of corrupt officials and plugging of corruption loopholes. The survey results show that over 93% of the respondents did not understand the auditing processes of the national government of these 52% were females and 41% were males. For local authorities 86% were not aware of the local government auditing process, 40% males and 46% females. This also implies that the extent of public input in the auditing of public institutions is acutely low. The percentage of respondents that demonstrated an appreciation of the importance of auditing in public institutions at both local and national government levels was 84%. From the survey results, over 76% of the respondents did not appreciate the role of the AG in the auditing of public institutions. From the 76%, 41% were females and 35% were males. Of the 24% who have knowledge on the AG's role as an external auditor of public institutions, 13% were males and 11% were females.

### **Access to audited financial reports**

Interviews with officials in government ministries, parastatals and local authorities revealed that they do not publish internal audit reports. Reports that are generated by the internal audit function for local authorities, government ministries and parastatals are deemed confidential information and are therefore not shared with the public. As such only 1.8% of the respondents had accessed an internal audit report. For external audits which are generated by the AG or an audit institution or person assigned by the AG, only 6.8% had accessed the AG's report. An analysis of the media used to access the external audit report shows that of those who accessed the AG's report, 4% accessed through various internet websites, 1.2% accessed hard copies of the report and 1.6% from other sources.

### **Implementation of audit recommendations**

Interviews with civil society organisations, councillors and Members of Parliament revealed a big gap in audit report implementation which remains acutely low. The reasons given by the interview respondents for lack of audit findings implementation ranges from: lack of interest for audit report (20%); absence of integrated effort to implement audit reports (30%); weakness in follow up (15%); delay in audit report presentation to audited entities (9%); lack of management support and concern in auditor's opinion implementation (15%); management does not offer full freedom for auditors to verify the implementation and follow up their opinion (11%).

### **Conclusion and Recommendations**

Although there are initiatives at both government and local authority level to ensure transparency, accountability and inclusivity in the budget cycle, gaps still persist across all the stages of the cycle. Outstanding gaps are on:

- Timeous availability of critical budget documents,
- Limited involvement of oversight institutions in budget processes,
- Lack of systems to monitor recommendations of AG's reports,
- Lack of publication of internal audit reports,
- Lack of harmonisation of critical laws to the constitution, particularly on promoting gender equality,
- Lack of inclusive mechanisms to ensure effective citizen participation in budget processes during emergencies such as COVID-19.

To this end, the following recommendations are proffered:

#### **National Government**

- i) Strategic pre-budget policy documents (BSP and the MLGPWNH guidelines) should be prepared early and made available and accessible to the public in line with the budget calendar in order to allow sufficient time for the pre-budget consultation processes.
- ii) There is need to strengthen oversight institutions for effective monitoring of the budget. This entails capacity building of Parliament, including the Parliament Budget Office, for effective monitoring of executive organs in the implementation of budgets through ensuring compliance with budgeted expenditure.
- iii) Systems and mechanisms must be strengthened to monitor the implementation of the findings and recommendations of the AG's reports. This may be achieved through establishing compliance committees in ministries, parastatals and local authorities.
- iv) There is need to develop the capacity and guarantee the independence of internal auditing in order to improve internal control systems, risk management, strengthen institutional governance and accountability and ensure institutional compliance with standard practices and procedures. Publication of internal audit reports is also fundamental for enhanced public confidence and trust.

- v) The PFMA and the Urban Councils Act should be aligned to the constitution so that they streamline gender in order to ensure effective participation of women in the various phases of the budget cycle.
- vi) There is need for systems and mechanisms of promoting citizen participation particularly the participation of women, young people and PWDs in the budget cycle including in times of calamities and pandemics such as COVID- 19. This should include choice of relevant information dissemination platforms, creating safe spaces for their participation, strategic choice of venues and times for meetings as well as use of simplified language in explaining budgets.

#### **Local Authorities**

- i) Efficient generation and dissemination of in-year budget performance reports is needed in order to improve accountability, transparency and integrity of councils. This entails efficient and timeous production of accounts.
- ii) Local authorities should ensure the accessibility of the MLGPWNH budget guidelines to inform the public about the context that is shaping the development of the budget.
- iii) Capacity development of councillors is key in shaping their appreciation of budgeting and public finance management and other related local government policy issues.
- iv) Local authorities should strengthen frameworks and mechanisms for enhanced citizen participation in the budgeting process

#### **Civil society and Non-State Actors**

- i) Civil society organisation should build synergies with strategic partners for capacity building on budgeting and PFM in order to improve their efficiency in social accountability monitoring.
- ii) The changing political contexts require a paradigm shift in Residents Associations towards a strategic engagement through research and evidence -based approaches.
- iii) Residents association should play a leading role in mobilising citizens for active participation in budget consultation and review meetings. The mobilisation should be targeted at raising awareness among citizens about their right to participate as well as to demand accountability and transparency of public institutions.



# 1.0 INTRODUCTION AND BACKGROUND

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This report presents the findings of an Open Budget Survey (OBS) commissioned by the Zimbabwe Coalition for Debt and Development (ZIMCODD) to identify gaps in the budget cycle in Zimbabwe including citizen participation and gender responsiveness at local and national level. The survey report is meant to help understand national and local authority budgeting processes and suggest ways of increasing the participation of citizens throughout the budget cycle. On the basis of the findings of the OBS, ZIMCODD shall further develop civic education tools promoting economic literacy at community level for better understanding of the budget making, budget allocation and budget implementation process tools to allow for increased citizen involvement and participation. Follow ups on OBS exercises will serve to measure progress on an annual basis, thereby providing a reflection on how civic education interventions are impacting the budgeting process.

## 1.1 PURPOSE AND OBJECTIVES OF THE SURVEY

The second annual national Open Budget Survey aims at assessing the openness and inclusivity of the budget making, budget funding, budget expenditure, budget reporting and audit reporting processes at national and local government level on an annual basis. The survey also assesses the opportunities government provides to civil society and individual citizens to engage in decisions about how public resources are raised and spent. The specific objectives of the survey were:

1. To gather opinions and perceptions regarding national and local government budget processes;
2. To generate knowledge for promoting fiscal transparency and accountability;
3. To promote needs-based budget processes that are inclusive, and people centred; and
4. To contribute towards gender responsive budgeting through informed research.



## 2.0 OPEN BUDGET SURVEY METHODOLOGY

An OBS is a fact based research instrument that uses internationally accepted criteria to assess public access to central government budget information, formal opportunities for the public to participate in the national budget process and the role of budget oversight institutions such as the legislature and auditor in the budget process. The survey helps local civil society to assess and confer with their government on the reporting and use of public resources. An OBS uses standard tools based on internationally accepted criteria to assess what happens in practice, with respect to budgeting, through readily observable phenomena. The tools also assess events, activities, or developments that occurred since the last survey report. Should new indicators be identified, or improvements made in public engagement and dissemination of budget information by the Government, then adjustments can be made to the survey tool. The responses to the Survey are typically supported with qualitative evidence in the form of citations and comments drawn from official statements and reports, or comments made by key informants drawn from government, civic society, and other relevant national and subnational institutions.

### 2.1 SAMPLING

The following local authorities were sampled for the OBS ensuring that all the 10 provinces are represented and that urban and rural local authorities are included to ensure comparability with the previous OBS.

**Table 1: Selected Sample Local Authorities Covered by the OBS**

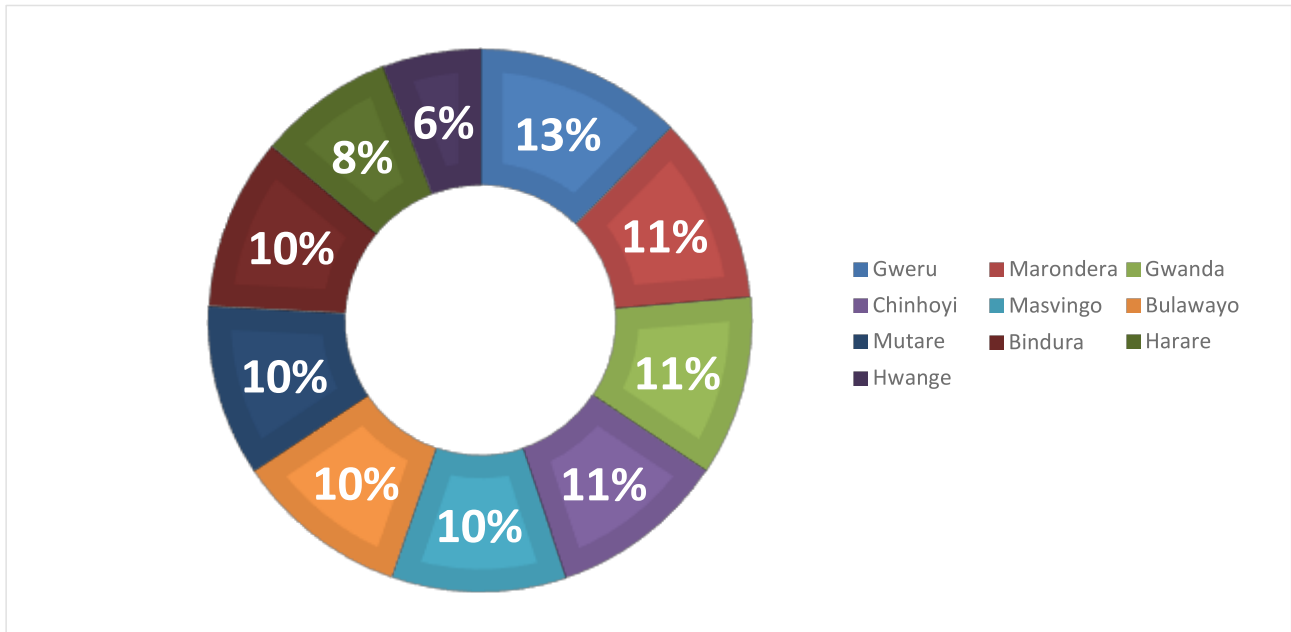
| Province                   | Local Authority        |
|----------------------------|------------------------|
| <b>Harare</b>              | Harare City Council    |
| <b>Bulawayo</b>            | Bulawayo City Council  |
| <b>Masvingo</b>            | Masvingo Municipality  |
| <b>Midlands</b>            | Gweru City Council     |
| <b>Matabeleland South</b>  | Gwanda Municipality    |
| <b>Matabeleland North</b>  | Hwange Local Board     |
| <b>Manicaland</b>          | Mutare City Council    |
| <b>Mashonaland Central</b> | Bindura Municipality   |
| <b>Mashonaland East</b>    | Marondera Municipality |
| <b>Mashonaland West</b>    | Chinhoyi Municipality  |

In these local authorities, respondents to questionnaires were randomly selected for accurate representation of the larger populations in the sampled local authorities since each member of the larger population had an equal opportunity for selection. Key informants for the OBS were purposively sampled on the basis of the role they play in national and local authority budget processes. These key informants included among others key staff in the Ministry of Finance and Economic Development, local authority chief executive officers, directors of finance, mayors and councillors, representatives of civil society organisations working with women, young people and people with disabilities, as well as residents associations. Furthermore, at community level, people with disabilities, women, young people purposively sampled for them to share their experiences with the budget consultation process.

### 2.2 DATA COLLECTION METHODS

A mixed methods approach was used for this survey. The survey primarily used the standard OBS questionnaire in conjunction with key informant interviews and analysis and review of official documents and reports. The target was to distribute 350 questionnaires in each local authority. A total of 3439 questionnaires out of the proposed 3500 were administered across the 10 selected local authorities, converting to 98% achievement of the proposed target. The distribution of the questionnaires by local authority is shown in Figure 1.

**Figure 1: Percentage Distribution of Respondents by Local Authority**



A total of 53% of the respondents were women, while 47% were men. 11% of the respondents are people with disability, while 43% of the respondents were young people aged between 18 and 34 years. On level of education, 52% had secondary education, 35% had tertiary education, 9% had primary education, while 4% had never been to school.

For qualitative data, representatives from the Ministry of Local Government, Public Works and National Housing (MLGPWNH) at national and local levels, the directors of finance and/or chairpersons of the finance committees, the town clerks, and civil society organisations that deal with issues of civic participation and budget issues at both national and local levels, including residents associations and residents were interviewed. A key consideration was made to purposively sample men, women, young people, the elderly and people with disabilities for the survey.

Key documents reviewed include pre-budget statements for 2019 and 2020, 2019 Enacted budgets, 2019 and 2020 in-year reports, 2019 and 2020 mid-year review and end of year reports.

### 2.3 METHODOLOGICAL CHALLENGES

One major methodological challenge was the low response rate in some selected areas such as Borrowdale in Harare especially because the respondents requested to submit their contributions to the survey through a link for fear of the risk of contracting COVID-19. Follow up with the respondents did not yield results. In order to address this gap, more in-depth interviews were conducted with citizens in this area than in other areas.



## 3.0 OVERVIEW OF THE ZIMBABWE LOCAL AND NATIONAL GOVERNMENT BUDGETING PROCESS

### 3.1 LEGAL AND INSTITUTIONAL FRAMEWORK OF NATIONAL AND LOCAL GOVERNMENT BUDGETING

This section looks at the legal and institutional context of national and local government budgeting in Zimbabwe. The key legal frameworks analysed here are the Constitution, the Public Finance Management Act (PFMA), the Urban Councils Act and the supporting institutional frameworks.

#### ***The 2013 Constitution of Zimbabwe Amendment (No.20) Act 2013***

The national budget is the main fiscal policy tool that determines the macro-economic fundamentals and performance of the national economy. For Zimbabwe, the national budget process is enshrined in the Constitution of Zimbabwe Amendment (NO. 20) Act 2013 which demonstrates its centrality to the economy. Section 298 of the Constitution provides principles that guide all aspects of public finance processes and management in Zimbabwe. These include among others transparency and accountability in public financial matters, clear financial management and fiscal reporting and that public funds must be expended transparently, prudently, economically and effectively.

#### ***The Public Finance Management Act Chapter 22:19***

The PFMA specifies principles to be followed in processes involving the management of public funds. Section 7 (1)(a) of the PFMA identifies the duty of the Minister of Finance and Economic Development as that of developing and implementing macroeconomic policies as well as to supervise, monitor and coordinate the finances of Zimbabwe. Further, section 13 (1) and (2) of the PFMA unequivocally spells out the functions of the Minister as that of management and disbursement of public resources, taking into consideration the monthly reports submitted to him or her. The whole budget process, including dates and key activities of a budget process are set in section 10(1) of the Public Finance Management (General) Regulations, 2019. Within the COVID-19 context in Zimbabwe, there have been arbitrary decisions on public finance management by the Minister Responsible for Finance without even the involvement of Parliament as required by the law. For example, the Ministry of Finance introduced a number of COVID-19 allowances without Parliament approval. In addition, resources sourced through donations from non-governmental organisations (NGOs) were disbursed to ministries and departments such as Ministry of Health and Child Care (MOHCC) without proper declaration of those resources to Parliament. This led to a spate of corrupt activities and allegations of abuse with the most prominent being the infamous 'Draxgate scandal'. This involved allegations of corruption in the procurement of COVID-19 supplies leading to the sacking of the Minister of Health. This can culminate into serious budget overruns whereby policy pronouncement champion a budget surplus yet the socio-economic realities of the people are dire and urban and rural poverty is the order of the day.

#### ***The role of Parliament in budget formulation and implementation***

In compliance with Section 28 (5) of the PFMA, the Minister of Finance and Economic Development solicits parliamentary discretion in the preparation and formulation of the national annual budget through the appropriate Portfolio Committee of Parliament as it is provided in section 28 (5) of the Public Finance Management Act. The appropriate Portfolio Committee is mandated to conduct public hearings to solicit the views and opinions of stakeholders to allow for inclusivity and equitable representation. Nonetheless, the consultations should ensure substantive incorporation of the stakeholder concerns.

The Parliament of Zimbabwe carries out budget consultations in all the provincial capitals and other selected areas based on resource availability. Thus, at least 20 venues are visited of which ten (10) are provincial capitals whilst the other ten (10) are districts (one in each province) that are selected under the criteria that the venues chosen would not have been visited in the last 2-3 years. Notwithstanding that the turn out to budget consultation meetings remain very low, the consultation meetings per province remains acutely inadequate to capture substantive budget issues from the citizens. On the monitoring and implementation stage, through the relevant Portfolio Committees, Parliament monitors government spending on a periodic basis by requesting for periodic performance update reports from Ministries as enshrined in the PFMA. The reports are prepared using the guidelines, which provide indicators that Portfolio Committees can use to assess public expenditures and the achievements of specific public policy objectives. The Portfolio Committees can also embark on field visits to ascertain progress on the ground.

### ***The Executive's role in Zimbabwe's budget making process***

The Ministry of Finance and Economic Development is the main chamber at the executive level responsible for initiating and managing the budget process. A top-down approach is used by the Ministry of Finance when crafting a budget, initiated through the issuing of a pre-budget strategy paper that sets out the formal budget framework to be followed in the preparation of budget proposals by line ministries. Nevertheless, all government line ministries are also required to submit ministry requirements and point of views perceived as fundamental in relation to the issues covered in the Budget Strategy Paper. The Ministry of Finance and Economic Development has been producing Budget Strategy papers every year to guide the budget process, including citizen engagement. However, at the time of collecting survey data, the 2020 BSP was yet to be produced as government was still working on the National Development Strategy (NDS). The BSP was eventually presented on 16 October when the ministry had already concluded the budget consultations in provinces. The delay in the presentation of the BSP meant that the content of public input in the 2021 budget consultations was not informed by the macro-economic projections and budgeting context usually laid out in the BSP. Of note, is the extent to which the budget strategy paper is accessible to citizens and whether or not it is actually used as a reference document in the engagement process.

Further, the Minister of Finance and Economic Development is required to publish the Annual Budget documents on the internet on the same day when Annual Budget documents are presented to Parliament and also make available the documents to the public in printed format as soon as is practicable. This is depicted in the Public Finance Management (General) Regulations, 2019 (Statutory Instrument 135 of 2019) and Section 11(2) of the Public Finance Management (General) Regulations. Following the increase in the usage of social media, it has generally been observed that the national budget is also widely circulated on various social media platforms such as twitter, Facebook, WhatsApp etc on the same day that it is presented.

### ***Auditor General's office and the budget making and implementation process***

Section 309 of the constitution provides for the establishment and functions of an Office of the Auditor-General whose main duty is to audit the accounts, financial systems and financial management of all departments, institutions and agencies of the government in order to safeguard public funds and public entities. The functions of the Auditor-General are also stated in Section 83 of Public Finance Management Act, which requires annual reports and audited financial statements of Ministries, public entities, constitutional entities or statutory funds to be produced. These reports should show the activities, outputs and outcomes of the Ministry; particularly relating to losses arising through instances of unauthorized expenditure; irregular expenditure; fruitless and wasteful expenditure; as well as recoveries and write-offs. Furthermore, section 46 of the Regulations, require all Accounting Officers of Ministries, Public Entities and Constitutional Entities to retain all financial information relating to one financial year for three years in their original form after the audit report for that financial year has been tabled in Parliament.

Throughout history the Auditor-General has been producing reports for appropriation and fund accounts, state owned enterprises and local authorities. However, the reports for most years have not been produced in time, what has been mainly lacking prior to 2017 were the follow up actions on the report. In 2018, ZIMCODD in its analysis of the Auditor General's report, recommended that consistent with the follow up reports from the Auditor General's report, the legislature should develop a comprehensive programme for monitoring and reviewing actions taken on the recommendations outlining clear timelines considering that some of the recommendations date back to 2014.

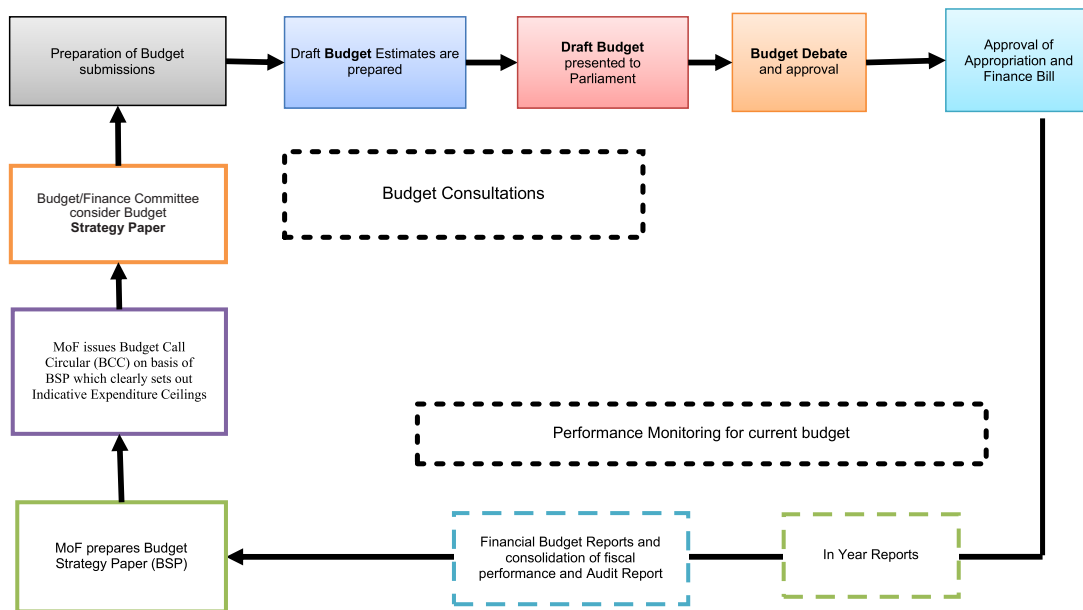
### ***Role of Civil Society in the Zimbabwe budget processes***

Civil Society Organizations (CSOs), play a critical role of providing independent research and opinions on various policy aspects of the National Budget. This includes analysing the impacts of the budget on various interest groups such as women, youth, children and people with disabilities, among others. Civil society organizations are also involved in civic education on the importance of participation in budget outreach, as well as demystifying the highly technical budget language versions into citizen version budgets for easier understanding by ordinary citizens. Civic society also has a role in ensuring that the budgeting process does include the voice of the citizens. Although efforts have been made, their participation at national level has been very limited and it's a challenge where limited citizen input is seen at the national level. Where the role and input of civil society in budgeting is weak, the systems of social accountability also become weak.

### ***Media and the budget process***

The media has a fundamental role to play in ensuring that information related to public finance management is widely disseminated to reach out a wide range of audiences. The media also covers discussions by Parliamentary Portfolio Committees during budget consultations as well as post budget review processes, especially submissions from Ministries to various Portfolio Committees during the period following the announcement of the national budget.

**Figure 2: The National Government Budget Cycle**



**Adapted from Zimbabwe Open Budget Survey (2019)**

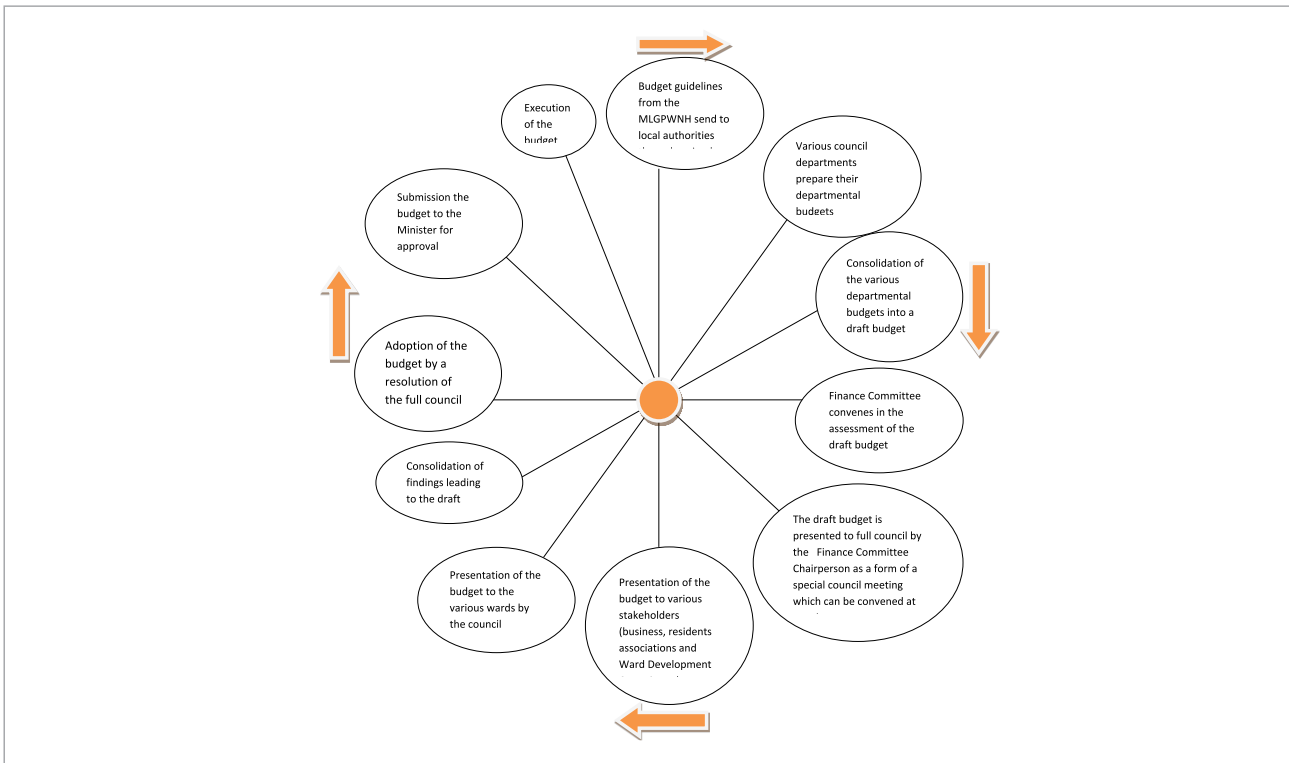
**Urban Council Act chapter 29:15**

In addition to the Constitution and the PFMA, the Urban Councils Act Chapter 29:15 is the primary legislation detailing the governance of urban local authorities in Zimbabwe. Sections 284-307 of the Act contains provisions on financial management in terms of budgeting, accounting of revenues and expenditures, borrowing and auditing of council books. However, a salutary provision entails participatory budgeting and financial management. Participatory budgeting is a consultation mechanism which creates opportunities for local authorities to form networks and partnerships that put communities at the core of the decision-making process. It therefore promotes political and social inclusion of marginalised groups. In Zimbabwe, the process of participatory budgeting promotes public learning and active citizenship which enhances social justice through collective sharing of resources and improved policies. There are 92 Local Authorities in Zimbabwe: 60 Rural and 32 Urban which fall under the Ministry of Local Government, Public Works and National Housing. The Urban Councils which fall within the jurisdiction of the Urban Councils Association of Zimbabwe, are further divided into five categories based on size. Harare and Bulawayo metropolitans are the largest, followed by City Councils (five), Municipalities (nine), Town Councils and finally Local Boards (four) Urban Councils are provided for by the Urban Councils Act, while Rural District Councils (RDCs) are provided for by the Rural District Councils Act (1996).

**Ministerial directives**

These are issued by the minister responsible for local government. Ministerial directives exemplify the role of national government in the supervision of local authorities, for example by issuing policy directives including on financial issues in order to ensure that these authorities are governed in a manner that enable them to deliver on national and local goals. Supervisory instruments such as the power to issue policy directives to local governments are necessary in any multilevel system of government and must be balanced with the need for local autonomy so as to allow local governments to deliver on their service delivery obligations and development mandates. Whilst at times there are limitations on the legal connotations of these directives they tend to take effect on the local government budgets due to the structural horizontal and vertical interrelationships existing between the local and the centre that take the order of the day and directly affect decision making at the local level.

**Figure 3: Local Government Budget Cycle**



Adapted from Zimbabwe Open Budget Survey (2019)

### 3.2 Linkages between the national and local government budgeting process

Firstly, the principles of public finance management enshrined in section 298 of the 2013 Constitution of Zimbabwe are binding in every tier of government contained in the constitution. The centre- local relations linkages in budgeting process in Zimbabwe can be viewed through the conceptual lenses of intergovernmental fiscal equalization framework and devolution. However, there is a disconnection between national and local government linkages in budgeting processes. Despite the provision of the budget strategy paper to local authorities it is not widely used to inform budget consultations at local level and as a result the national level process cannot leverage at the local level. There is a glaring disconnect between the national budgeting process and the local government processes towards the achievement of the national development goals. Ideally, the local government budgeting process should inform the national budgeting process, but the opposite is true. This development has exacerbated the gap between the local demands in terms of public finance management and the national aspirations and public finance trajectory. At some point there is some convergence between central and local government budget in the context of Intergovernmental fiscal transfers through devolution and other central to local transfers and that actually cement the relationship as espoused in the Zimbabwean Constitution. The centre-local political contestations does have a bearing in the day to day relationship between the central and local government budgeting within the given frameworks and significantly affect the overall running and determination of the local and central government budgets.

## 4.0 OPEN BUDGET SURVEY FINDINGS

### 4.1 PRODUCTION AND ACCESSIBILITY OF PRE-BUDGET POLICY DOCUMENTS

#### *a. Public Knowledge and access to the Budget Strategy Paper*

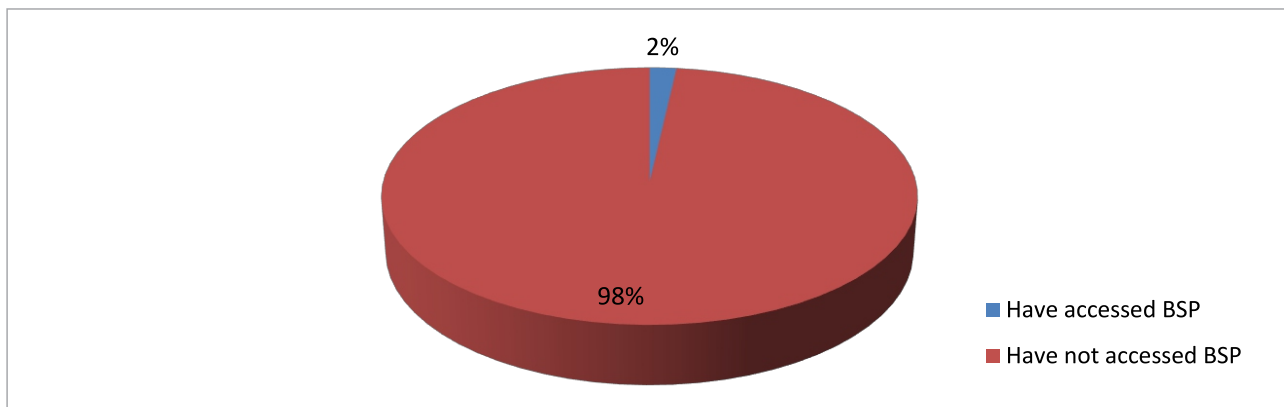
This section focuses on the utility of the Budget Strategy Paper (BSP) prepared by the Ministry of Finance and Economic Development as the basis for public input into the budget and a guide to budget submissions of government ministries and departments. The survey could not get data on the public knowledge and accessibility of the BSP as it was yet to be presented at the time of data collection. However, for the 2020 OBS only 1.8% of the respondents accessed the BSP.

The purpose of the BSP is to set out the government's budget strategies for the coming budget year. Studies have shown that the BSP is provided to cabinet, but contemporary trajectories of good practice have seen the BSP being provided to Parliament and the public. There are various arguments for the utility of the BSP. The OECD (2010) views that the BSP serves as an important instrument for encouraging debate on the impending budget aggregates and how they interact with the economy thus serving to create appropriate expectations for the budget itself. The BSP therefore provides the public with a way of understanding the link between policies and budget allocations. Notwithstanding that the 2021 BSP was presented after the budget consultations, the government indicated that the BSP is an important tool to guide budget consultations. Item 2 of the BSP notes that, 'the 2021 Budget Strategy Paper (BSP) constitutes a valuable tool, meant to guide consultative discussions and sharing of ideas on national priority policies, programmes and projects for the forthcoming 2021 National Budget'.

The study sought to establish the level of knowledge, public access and utility of the BSP in both the national and local government budgeting. Broadly, the BSP provides information on government's perspective on the relationship between fiscal policy and the broader economy and the shaping of budget priorities. The BSP should thus give the baseline logic of government's key budget priorities and policies but on a limited scope as the considerable detail will be embedded in the budget itself. In addition, the BSP reflects the initial thinking of government on the coming year's budget, the major changes from the current budget and new developments that emerge during the period when the budget is being formulated. The key component of the BSP is that the report should lay out the government's perspective, including the rationale for its views, on the evolution of expected macroeconomic conditions. Thus, the statement should describe the government's basic assumptions about broad domestic and external macroeconomic indicators over the medium term. Such indicators include real output growth, composition of Gross Domestic Product (GDP) growth, employment, prices, the current account, and interest rates. For the 2021 BSP, the national projections of growth is rested on 12 assumptions which include recovery from COVID-19 pandemic, good agricultural season, enhanced revenue collection, materialisation of mining investment targets among others. However, the nation remains trapped in high levels of both political and bureaucratic corruption and hence hampering the prospects of the growth. A case in point is the porous mining sector whose transparency and accountability gaps facilitates for the criminal externalisation of minerals especially by political connected cartels.

The Ministry of Finance released the BSP on the last day of the consultation meetings. An interview with a Ministry of Finance official revealed that the delay in the release of the BSP was caused by the delay in the finalisation of the National Development Strategy (NDS) which the government was currently preparing at the time of the survey. The NDS will succeed the Transitional Stabilisation Plan which will come to an end in December 2020 as the country moves towards attaining a middle-income status economy in 2030. This implies that the budget for the 2021 financial year was prepared without the BSP as government has already released the schedule for budget consultation ahead of the BSP. The survey results here are therefore based on access to the 2020 BSP. As aforementioned, the survey results showed that public knowledge of the BSP is low. Across all the surveyed local authorities, only 1.8% of the respondents had accessed the strategy paper. Of the 1.8%, 1.2% were males and 0.06% were females.

**Figure 4: Citizens' Access to the Budget Strategy Paper**



The major reason for low access of the BSP is weak public knowledge of the existence of the BSP. However, interviews with local authorities' Town Clerks and Directors of Finance revealed that while they have knowledge of the BSP, local authorities' budgeting is guided by the MLGPWNH budget guidelines. The MLGPWNH will analyse the BSP and prepare its own guidelines which are then used by local authorities in preparing their own budgets. 90% of the chairpersons of finance committees of local authorities under the study lacked knowledge of the BSP whereas only 10% who were aware of the BSP did not understand its utility to local government budgeting process. Interviews with Directors of Finance revealed that they are neither availed with the BSP nor consulted by the MLGPWNH in the development of the budget guidelines. They only access the BSP on internet.

**b. Public knowledge and access to the Ministry of Local Government Budget Guidelines**

While the BSP provides the broader context to the national budget, the MLGPWNH also issues guidelines which form the basis of local government budgeting. The guidelines are usually issued through a ministerial circular with the purpose of giving both scope and context to local government budgeting. Broadly speaking, the guidelines provide clarity to local authorities on the scoping, design and use of budget programmes and management systems. In line with the principles of the Public Finance Management Act (PFMA), the guidelines aim to promote good financial management in order to maximise performance and service delivery through the efficient and effective use of limited resources. The guidelines therefore emerge within the broader context of the principle of subsidiarity premised on prescribing measures to ensure both transparency and expenditure control in local authorities.

The MLGPWNH budget guidelines are originated from the BSP. However, owing to the delayed release of the BSP, local authorities are yet to receive guidelines to give basis to the preparation of the 2021 budgets. Interviews with Town Clerks revealed that the MLGPWNH directed local authorities to delay the preparation of the 2021 budget to allow the national budget to be created first. However, there was a consensus among Town Clerks that in the context of devolution, local authorities should be allowed the space to create local budgets in the context of prevailing local trends. The guidelines and the directive to delay the preparation of local budgets is therefore an unmitigated nemesis of devolution. It also emerged that local authorities are not consulted in the creation of the directives and hence the process is a perpetuation of centralisation. The survey results presented here are therefore not based on citizens' views on the 2020 budget guidelines as they are yet to be issued as aforementioned.

**4.2 CITIZEN ENGAGEMENT DURING THE PRE-BUDGET STAGE**

**4.2.1 Public knowledge of the local and national government budgeting process**

It is widely acknowledged that accountable budgets rest on the three pillars of transparency, public participation and formal oversight. Availability of information is central to transparency and to building public confidence in the budgeting process. There is consensus across all the areas covered by the survey that the public is aware of the budget both at national and local level. However, the details of the budgeting process are not widely known by the people interviewed. The limited knowledge about the national budget process was not just among ordinary citizens, but even some mayors stated that they were not familiar with the national process.



The process leading up to public hearings and the one that follows public hearings was not known to many respondents. Citizens are not aware of the various nodes in the budgeting process where they can exercise their rights to participate. As such, the notion of demanding accountability remains elusive and respondents to the survey that have tried to demand for accountability have been referred to different office when they requested for copies of budgets, minutes from budget consultations etc. Engaging with local authorities on budget related issues outside the “window” of public hearings was described as impossible. In their defence, some local authorities cited that the limited levels of the disseminating information were a result of lack of resources to buy advertising space in newspapers which has resulted in them printed copies (for a small fee) or directing citizens to their website. This contravenes the law that requires local authority budgets to be published in the press.

Limited understanding of the process has contributed to the creation of a fertile ground for mistrust. Both responses from the questionnaires and from qualitative methods revealed high levels of mistrust in the motives of government and local authorities in engaging citizens in budget consultations. This underlying suspicion of the budgeting process plays out in different forms as discussed further below.

#### **4.2.2 Approaches to Pre-Budget Consultation**

##### ***National Level***

An excerpt from a blog by the Clerk of Parliament of Zimbabwe aptly captures the approach adopted by the Government to pre-budget consultation.

*“Prior to the onset of Parliamentary Reforms, Parliament had a minimal role to play in the formulation of the National Budget. The introduction by Parliament and endorsement by the Executive of pre-Budget public consultations by the Portfolio Committee on Finance, sectoral consultations by other Portfolio Committees, as well as the subsequent Pre-Budget Seminar, which brings together Parliament and the Executive in determining priorities for the ensuing year’s budget based on the input from the public, was a tacit recognition of the role of Parliament as the supreme representative institution. Therefore, the involvement of Parliament and, by extension, the generality of Zimbabweans at the formulation stage of the national budget, helps in actuating a participatory and transparent budget process which is inclusive of all classes of people as envisaged in Section 141 of the Constitution. This is in line with international best practice and the principles of good budgeting.” (Blog by the Clerk of Parliament of Zimbabwe)*

Notices of consultation meetings as one shown below are flighted by the government in various media. Meetings are held in all the provinces with rotational venues in different districts every year to broaden participation.

# 2021 NATIONAL BUDGET CONSULTATIONS

## PUBLIC HEARINGS

### Team A

| Date       | Place     | Venue                            | Time          |
|------------|-----------|----------------------------------|---------------|
| 12 October | Mvurwi    | Mvurwi Park                      | 1030-1230 hrs |
| 13 October | Chiweshe  | Nzvimbo                          | 1030-1230 hrs |
| 14 October | Mt Darwin | Mt Darwin Sports Club            | 1030-1230 hrs |
| 15 October | Mahusekwa | Marondera Rural District Council | 1030-1230 hrs |
| 15 October | St Marys  | St Marys' Hall                   | 1430-1730 hrs |
| 16 October | Mutoko    | Nyamakwere Lodge                 | 1030-1230 hrs |

### Team B

| Date       | Place     | Venue                                  | Time          |
|------------|-----------|--|---------------|
| 12 October | Harare    | Ambassador Hotel                       | 1030-1230 hrs |
| 12 October | Norton    | Pakare Paye Arts Centre                | 1430-1730 hrs |
| 13 October | Hurungwe  | Karoi Junior School                    | 1030-1230 hrs |
| 14 October | Gokwe     | Gokwe Business Centre                  | 1030-1230 hrs |
| 15 October | Mberengwa | Mberengwa Education Centre             | 1030-1230 hrs |
| 16 October | Shurugwi  | Chachacha - LID Agency Training Centre | 1030-1230 hrs |

### Team C

| Date       | Place        | Venue                       | Time          |
|------------|--------------|-----------------------------|---------------|
| 12 October | Bulawayo     | Selbourne Hotel             | 1030-1230 hrs |
| 13 October | Hwange       | Hwange Colliery Club        | 1030-1230 hrs |
| 14 October | Inyathi      | Tatazela Hall               | 1030-1230 hrs |
| 15 October | Plumtree     | Plumtree TMB Hall           | 1030-1230 hrs |
| 16 October | Colleen Bawn | Colleen Bawn Community Hall | 1030-1230 hrs |

### Team D

| Date       | Place       | Venue                      | Time          |
|------------|-------------|----------------------------|---------------|
| 12 October | Chimanimani | Nedziwa - UMC              | 1030-1230 hrs |
| 13 October | Buhera      | Murambinda- B.S.P.Z.       | 1030-1230 hrs |
| 14 October | Zimunya     | Chiefs Hall, 22 Miles      | 1030-1230 hrs |
| 15 October | Chiredzi    | Chitsinga Hall             | 1030-1230 hrs |
| 16 October | Mwenezi     | Neshuro Council Board Room | 1030-1230 hrs |
| 16 October | Chivi       | Chivi RDC                  | 1430-1730 hrs |

### Virtual Hearings

| Date       | Radio Station/ Venue | Time          |
|------------|----------------------|---------------|
| 13 October | Diamond FM           | 1900-2000 hrs |
| 14 October | Power FM             | 1900-2000 hrs |
| 15 October | Khulumani FM         | 1900-2000 hrs |
| 15 October | Hevoi FM             | 1900-2000 hrs |

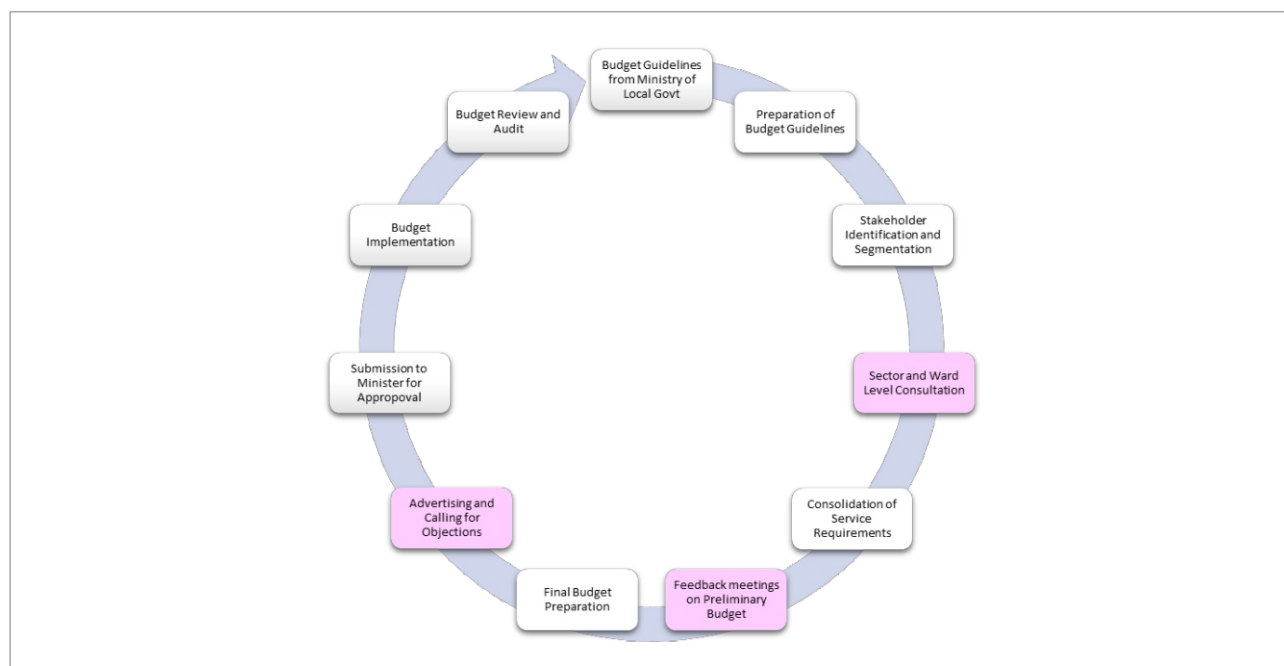
Source : <https://www.parlzim.gov.zw/>



## Local Level

Figure 5 below shows the budget cycle that is followed by most of the local authorities interviewed with the highlighted sections showing public input into the pre-budget phase. The degree to which the consultation process followed the cycle below varied from one local authority to the other. Common to all approaches adopted by local authorities was the publication of the consultation process using various platforms, gathering of citizens at various venues across the district and presentation of a draft budget for discussion. Variations to the framework below took the form of ward level consultations being almost invisible in some cases and in others the budget guidelines being kept as a preserve of the secretariat and citizens approaching the consultation process “empty handed” as described by one of the respondents.

**Figure 5: Public Input into the Pre-budget Process (shaded boxes)**



Councillors were stated in most cases as being pivotal in linking local (ward) level consultation processes with district level process. Some local authorities had a very clear structured consultation process while others could not clearly explain the inter-linkages. From the key informant interviews, it appeared that the approach adopted by the local authority to the consultation process had a strong bearing on public opinion about the sincerity and commitment of the local authority to genuine consultations. This is reflected by observations such as:

- Notification of the process is short
- No provision of guidelines ahead of the process
- Previous year budget performance not presented for discussion as a benchmark
- The scant documents provided are printed in such small font it is impossible to read
- Budget proposal are beamed on a screen and people have no time to assimilate and discussion time is limited
- Minutes from the consultation process are “top secret”
- Calls for objections to the budget not widely publicised or handled in a manner that is not transparent.

### 4.2.3 Public Participation in Pre-Budget Consultation Meetings

The Constitution places responsibility on the State through Local Authorities to ensure that measures are taken to promote gender equality, social inclusion and citizen participation in local governance. The Constitution provides that the public must be consulted in important matters such as the Budget (Section 141b). The Public Finance Management Act has a provision for public hearings on the budget (Section 28[5]). Discussions held with local authority staff indicated a level of “satisfaction” with the participation of the public in pre-budget consultation meetings. Reports of venues being full were given as a testimony of this. Without a standard benchmark of what constitutes acceptable levels of participation per given population, the notion of “good participation” remains anecdotal.

According to the findings of the survey, about 77% of the respondents had not participated in any pre-budget consultation meeting, whether national or local. The region with the highest levels of citizen participation in any pre-budget consultation meetings was Mutare with 32.5% of the respondents stating that they had participated in consultations. The region with the lowest levels of participation was Marondera with only 9.6% of the respondents stating that they had participated in any consultation meetings. In all the local authorities, women who reported participation in pre-budget consultation meetings were more than men, 79.9% against 73.3%.

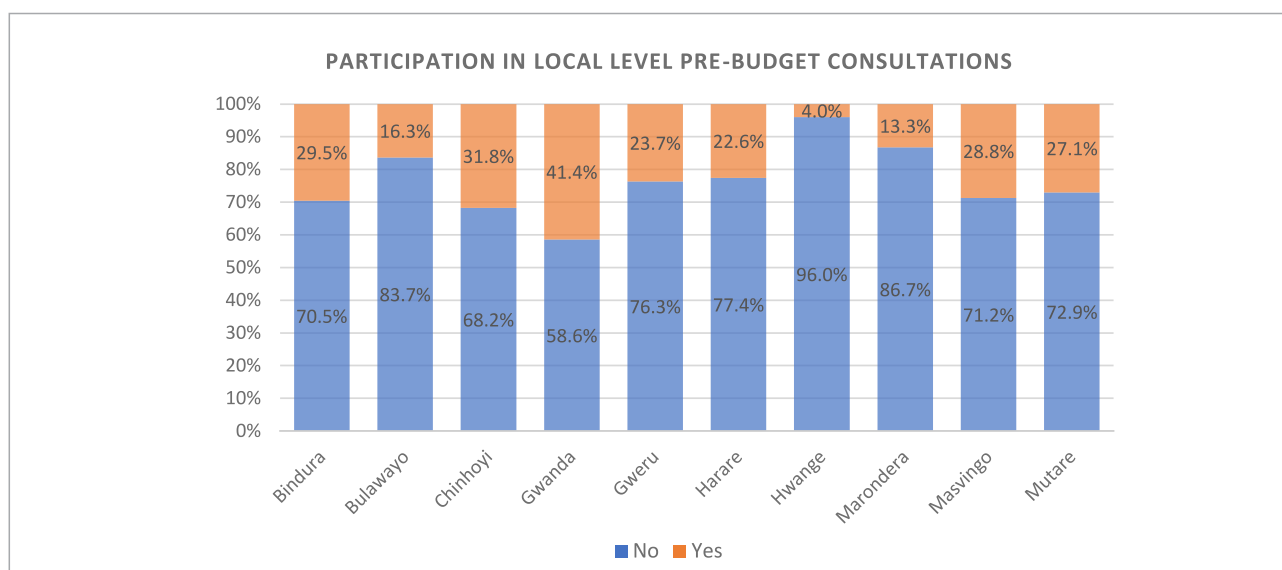
### National Level Processes

Focussing specifically on participation in the national budget, only 11% of the respondents stated that they had participated in national level pre-budget processes. Interestingly, a lower percentage (11 %) of respondents in the national capital, Harare, had participated in the national budget process, compared with Masvingo 25.7%. This clearly dispels the popular notion that “everything happens in Harare” as one would expect a higher level of engagement from those close to the seat of parliament. Only two (2) people from a sample of 199 in Hwange had participated in the national pre-budget process. Lack of sufficient notice was cited by 4% of total respondents as a challenge that they faced in their attempt to participate in national level budget processes.

### Local Level Processes

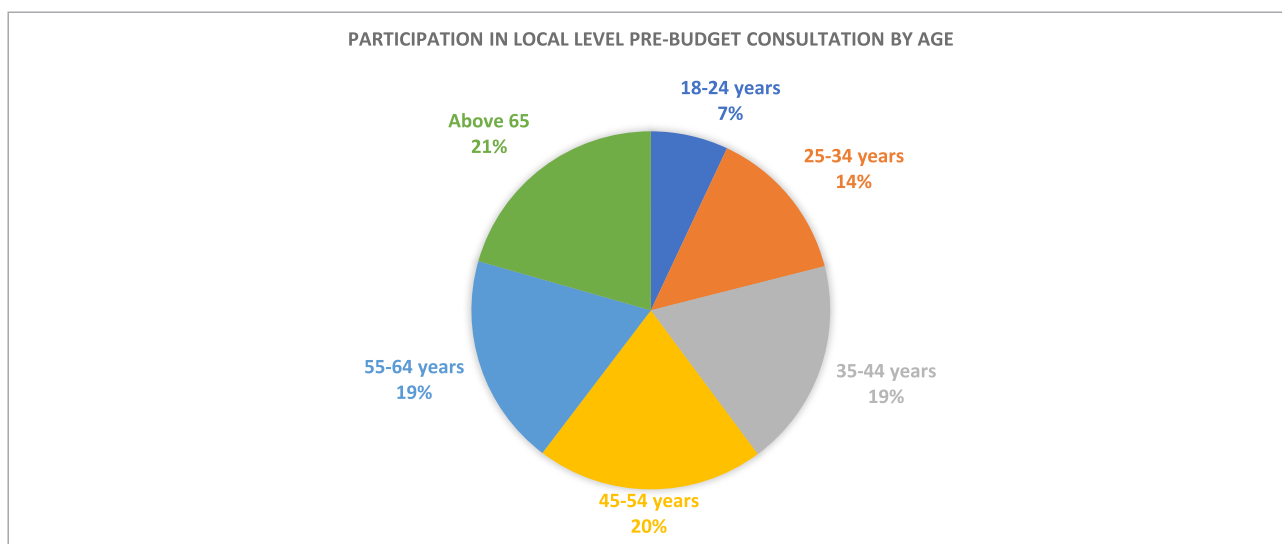
A significantly higher number of respondents participated in local level budget processes compared with national level. Almost 25% of the respondents had participated in budget planning processes at local level (district or ward levels). Of all the 10 districts covered by the survey, Gwanda had the highest level of participation in local pre-budget consultations (41.4%) while Hwange had the lowest at 4%.

**Figure 7: Percentage of Respondents that Participated in Local Level Pre-Budget Consultations by Local Authority**



With regards to who participated in these consultation meetings, the chart below clearly shows equal representation across all age groups with the 18-24 age group being the only one under-represented. However, if the Zimbabwean definition of youth is adopted, then participation in the budget process is representative of all age groups. Effective participation was however a bone of contention during the key informant interviews where young people felt constrained to air their views in a fora with adults as this could be seen as arguing with adults.

**Figure 8: Percentage of Respondents that Participated in Local Level Pre-Budget Consultations by Age Group**



Discussions with respondents that have participated in the budget process revealed genuine interest in contributing to improving services. Despite the reported non-responsiveness of local authorities, respondents participating in the process held the view that it was important for citizens to make their voices heard and to advocate for needs of various marginalised groups.

Looking at the numbers, however, there was evidence of citizens' disengagement from the local budget consultation process. A recurrent opinion from the key informant interviews was that the space for citizen engagement in local budget processes has been politicised. A number of respondents that have participated in the local authority consultation process stated that they have since stopped because they felt that their willingness to exercise their voices had gradually been eroded by the systematic exclusion of their views from the approved budgets. Minutes from the budget consultation meetings were said to be subjected to "human interference." As some respondent remarked;

*"Council seemed to copy and paste from the last budget. They already had their position which they wanted us to adopt."*

*"It is just a formality. Nothing that really affects society is taken into consideration."*

A large proportion of respondents (73%) hold the view that local authority budgets do not reflect the views of the public. This could partly explain the general lack of interest in participating in budget discussions. This view is supported by 55% of respondents who agreed with the statement that "our contribution to the budget process is never listened to or valued." Most of the pre-budget consultations were held during the week, during working hours and at central locations like halls and stadiums. A common view expressed during the key informant interviews was that the timing was not convenient for people that work for a living and that selection of venues that required people to travel discouraged participation of those that do not have money for bus fares especially women and young people.

**Table 2: The five most common challenges to participation cited by respondents include:**

| Value                                       | Frequency | Percentage |
|---|-----------|------------|
| Lack of sufficient notice about the meeting | 337       | 9.8        |
| Timing of meetings                          | 207       | 6.02       |
| It's a waste of time                        | 123       | 3.58       |
| Language too technical to input             | 86        | 2.5        |
| Distance                                    | 71        | 2.06       |
| Other (specify)                             | 31        | 0.9        |

In all the local authorities, women reported that their participation in budget consultations was restricted by the following key factors:

- a) timing of the meetings,
- b) lack of prior notification of the date of the budget consultation,
- c) poor understanding of the issues because of use of jargon,
- d) participating in the process is a waste of time because the process is tokenist, their views are not taken into account.

In Masvingo, for example, women reported that they used to participate actively in budget consultations until they realized that every year they are raising similar issues, which the council was not taking up. In Harare and Bindura, women reported that council can disseminate information for a budget consultation on the same date the meeting would be taking place. This limits their participation in the process owing to the time and challenges they have especially in light of their competing triple roles, that is reproductive, productive and community management roles, which have been overstretched by the water woes that demand much of their time in water queues.

Women interviewed also reported that,

*'Council comes with a drafted budget, with terms and language that as residents we do not even understand, and we end up agreeing to it. Also, there is minimal feedback'.*

Considering the fact that budget consultations have been labelled as 'hostile spaces' dominated by male politicians, including those that have lost elections there is need for safe spaces for women, young people and other vulnerable groups to ensure they effectively and meaningfully participate in consultations. A good practice was observed in Bulawayo, where the Bulawayo City Council consults separate groups of men, women, youth and PWD to register their concerns and views about the budget. In addition, there is a Gender Budgeting Action Committee comprising of all these groups people.

Despite the fact that all local authorities have been partnering with Gender Links under its Local Governance and Gender Justice Programme under which capacity strengthening in gender mainstreaming was strengthened, there are still gaps particularly in ensuring inclusive processes in budgeting processes which ultimately affect gender responsive budgeting and gender responsive service delivery. Through the Gender Links (GL) programme, the Ministry of Local Government ordered all local authorities to have gender policies and to appoint and recognize gender focal persons. As a result, all the local authorities that were participating in the GL programme have managed to have Gender Policies and a Gender Management System in place. The Gender Management System includes Gender Focal Persons (GFPs) (administrative functionaries) and Gender Champions (political leaders). Furthermore, the Ministry of Local Government also issued a directive to the effect that the job descriptions of Town Clerks (TCs) and Chief Executive Officers (CEOs) should have gender key result areas. These must draw from the existing Council Gender Action Plans which make reference to gender responsive budgeting.

Interviews at the Ministry of Local Government revealed that gender is a mandatory line item on budgets however there is a challenge of limited understanding of gender responsive budgeting and the need for capacity development for both technocrats and policy makers in the area. Furthermore, due to resource constraints at both the Ministry and Council levels, gender line items are usually not funded, although they are budgeted for.

#### **Good Practice on Gender Responsive Budgeting and Service Delivery: Bulawayo City Council**

**Gender Responsive Budgeting:** BCC consults separate groups of men, women, youth and PWD to register their concerns and views during the budget consultations. There is a Gender Budgeting Action Committee comprising of all these above interest groups.

**Water provision:** during times of water shortages BCC provides bowsers in hard to reach areas so that women do not have to travel long distances to get water. BCC has established nutrition gardens around water points for women, particularly the elderly.

**Youth Centres:** BCC has established a number of youth centres taking care of the needs of young people including sports and income generating activities.

**Lighting:** BCC has provided street lighting for the security of women and children using solar technology. This is meant to address the challenge of electricity.

**Support to PLWD:** BCC has put ramps on most of the council buildings so that they are easily accessible to PWD. nurses, housing assistants and receptionists were trained in sign language for them to easily engage with PWD. Information, Education and Communication material is produced in braille, audios and videos to cater for PWD.

**Allocation of Residential stands:** BCC promotes co-ownership of stands by spouses. Single women, and PWD are also allocated stands. BCC keeps sex disaggregated statistics to ensure gender balance in allocation of stands

**Health:** Regarding health, first preference is given to women accompanied by their spouses, to encourage male involvement in health care.

**Council tenders:** BCC has a quota system for female, youth and PLWD owned companies as part of its economic empowerment initiative

**Human resources:** There was a council resolution to increase recruitment of female employees by 5% per annum until the SADC target of 50% is achieved as articulated in the Gender Policy.

**Menstrual Hygiene** for school girls. BCC is providing sanitary pads to school girls so that they do not miss school during the time when they are on their menses.

#### **4.2.4 Measures and mechanisms to facilitate public participation in pre-budget consultations**

Citizen participation in the budget process has been institutionalized through various legal instruments and the survey found that at both local and national levels, a raft of measures are in place to facilitate public participation in pre-budget consultations. A number of local authorities have institutionalized the consultation process through establishment of budgeting committees to lead the consultations. Some of these measures to facilitate public participation in pre-budget consultations include:

- Adverts on different platforms such the newspapers, social media and radios
- Council staff goes around informing the citizens to attend the consultative meetings
- Councillors inform their constituencies
- Information pinned on notice boards
- Civil society organisations, like residents' associations and NGOs also inform their members

Despite the above efforts, 62% of respondents held the view that budget related events were not well communicated to community members, indicating the need for an in-depth assessment of the effectiveness of these platforms in reaching out to different social groups. Across all local authorities, there were no specific mechanisms in place targeting women and other vulnerable groups with budget related events to ensure inclusive consultative processes.

#### **4.2.5 Role and Impact of Residents' Associations in Mobilising Citizens Voices in Budget Consultations**

The study noted that the low levels of citizens' participation in the budget process mirror low levels of membership in residents' associations. The analysis below shows a co-relation between membership of residents' association and participation in pre-budget consultations.

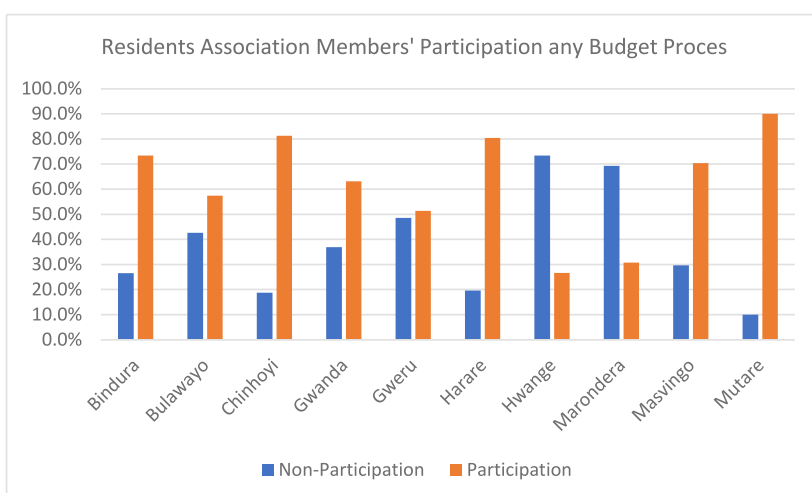
**Table 3: Relationship between Membership of Residents' Association and Participation in Pre-Budget Consultations**

| 13.Are you a member of the Residents Association in your area? * 15.Have you ever participated in any budget planning process? Cross tabulation |     |  |   |       |        |
|---|-----|--|---|-------|--------|
|   |     |  | 15.Have you ever participated in any budget planning process? |       | Total  |
|   |     |  | No  | Yes   |        |
| 13.Are you a member of the Residents Association in your area?  | No  | Count  | 2405  | 403   | 2808   |
|   |     | % within 13. Are you a member of the Residents Association in your area? | 85.6%   | 14.4% | 100.0% |
|   | Yes | Count  | 231   | 394   | 625    |
|   |     | % within 13. Are you a member of the Residents Association in your area? | 37.0%   | 63.0% | 100.0% |
| Total   |     | Count  | 2636  | 797   | 3433   |
|   |     | % within 13. Are you a member of the Residents Association in your area? | 76.8%   | 23.2% | 100.0% |

Looking at the table above, about 86% of respondents that were not members of residents' association stated that they had not participated in any budget planning processes. This strong correlation therefore, could point to a more general issue of citizens' absence from democratic spaces rather than a specific issue of citizens not engaging in open budget processes.

The converse is also true as 63% of respondents that are members of a residents' association stated that they have participated in a budget planning processes in the past. Residents' associations could be training ground for citizen participation with the skills and confidence acquired there from being transferrable to other areas of engagement.

**Figure 9: Residents' Association Members' Participation in Budget Processes**



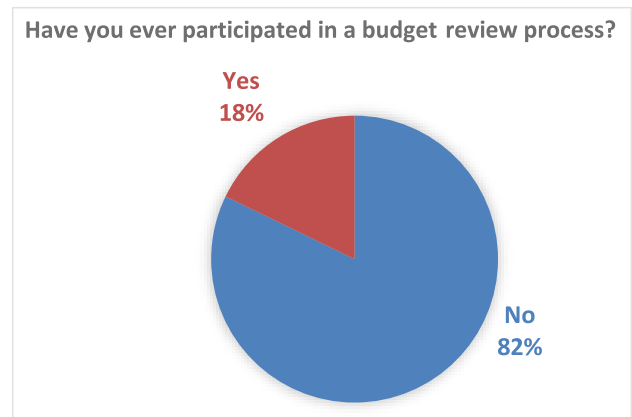
In eight of the ten districts, a very high proportion of members of the residents' association have participated in some form of budget process, with Mutare having almost 90% of members of residents association stating that they have participated in a budget process. Hwange and Marondera buck the trend with almost 70% of members of residents' associations not participating in the budget process. From the Marondera key informant interviews, a possible explanation for this is weak residents' associations that have not been able to motivate members to engage in the budget process.

### 4.3 CITIZEN ENGAGEMENT DURING BUDGET IMPLEMENTATION AND REVIEW PROCESS

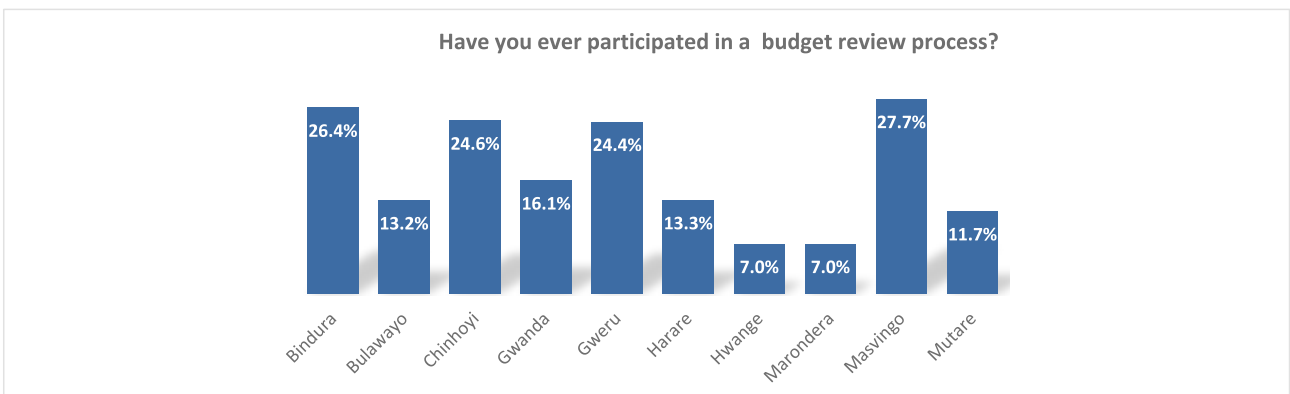
Across all 10 sampled local authorities for this study, most respondents (82.2%) reported that they had never participated in a budget review process. Of the 17.8% that had prior experience of participating in a budget review process, distribution varied significantly across locations, by gender, age, disability status and household income status as shown in Table 4.

Participation in budget review process varied significantly across local authorities ranging from 7% in Hwange and Marondera to 26.4% and 27.7% in Bindura and Masvingo, respectively (Figure 11).

**Figure 10: Participation in a budget review process**



**Figure 11: Participation in a Budget Review process by Local Authority**



People with disabilities (PWD) were twice (33.2%) as likely to have previously participated in a budget review process than their non-disabled peers (15.9%). This was attributed to mobilisation of PWDs by civil society organisations as well as the fact that this group is more conscious of rights and have prior experience in participating in various other platforms. Youth had the least level of participation. 9% of respondents aged between 18 and 24 years, and 15.1% of those aged 35 to 44 years reported ever participating in a budget review process. In comparison, 24.4% and 23.8% of respondents aged 45 to 54 and 55 to 64 years, respectively, had participated in a budget review process. Youth reported that they felt that participation in such meetings was for landlords and culturally, for elders. There was no direct communication soliciting the youth specifically to attend. Youth were also worried that spaces for community engagement were often politically charged and they had safety concerns as they feared being seen or known to be affiliated to certain political organisations. More males (20.7%) than females (15.1%) had participated in a budget review process, with gendered roles at home and in economic activities being identified as the main deterrents to female participation.

There was no difference in participation between the high- and middle-income groups averaging 20%. Households classified as low income were less likely to participate in budget review processes compared to the other socioeconomic groups (14.8%). The main barriers to participation included feeling that authorities do not listen to their views; lack of time to participate; and believing that the platforms were not for tenants, and most of the poor were in fact tenants. As reported in qualitative interviews, the individual survey also found that landlords (26.2%) were likely to have participated in budget review process than tenants (16.7%); tenants with live-in landlords (15.7%) or respondents living with parents or relatives (9.2%). Property owners considered themselves as significant stakeholders in the local budget and attendance attests to motivation to have a say in issues that affect them (Table 4).

**Table 4: Participation in budget review process**

|                       |                                | No    | Yes   |
|-----------------------|--------------------------------|-------|-------|
| Disability status     | Not disabled                   | 84.1% | 15.9% |
|                       | Disabled                       | 66.8% | 33.2% |
| Age of respondent     | 18-24 years                    | 91.0% | 9.0%  |
|                       | 25-34 years                    | 84.9% | 15.1% |
|                       | 35-44 years                    | 80.5% | 19.5% |
|                       | 45-54 years                    | 75.6% | 24.4% |
|                       | 55-64 years                    | 76.3% | 23.8% |
|                       | Above 65                       | 81.1% | 18.9% |
| Sex                   | Female                         | 84.9% | 15.1% |
|                       | Male                           | 79.3% | 20.7% |
| Socio Economic Status | High                           | 80.0% | 20.0% |
|                       | Low                            | 85.2% | 14.8% |
|                       | Middle                         | 80.2% | 19.8% |
| Home ownership status | Landlord                       | 73.8% | 26.2% |
|                       | Living with parents/ relatives | 90.8% | 9.2%  |
|                       | Tenant                         | 83.3% | 16.7% |
|                       | Tenant with live-in landlord   | 84.3% | 15.7% |

#### 4.3.1 Participation in Budget Process

Participation in budget processes appears to be mostly at Council (11.2%) and ward level (8.0%) budgets. Of the respondents that had participated in budget processes, about 2.1% of respondents had participated in the district and national budget processes apiece.

The level of participation in various budget processes varied by local authority. Ward level participation were highest in Bindura (21%) and Masvingo (12.3%) and least in Gwanda (3.3%) and Marondera (1.3%). Bindura and Masvingo also ranked highest for Council level participation (15.9% and 17%, respectively). Gwanda and Chinhoyi also had relatively higher participation at Council level (15% and 16%, respectively) compared to other budget processes. Only for Masvingo did respondents participate meaningfully in district and national budget processes.



**Table 5: Participation in budget processes by local authority**

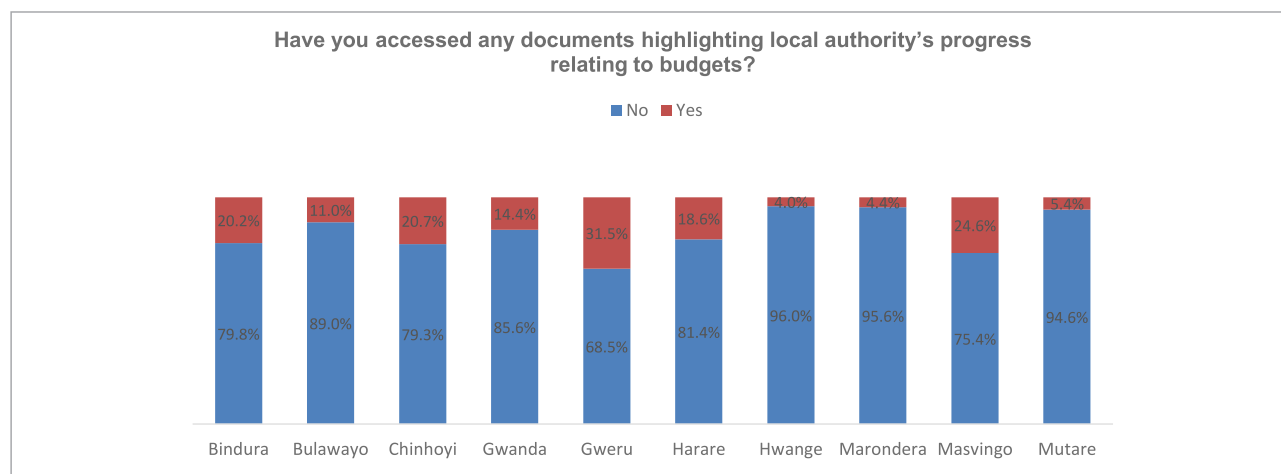
|                  | Ward        | Council      | District    | National    |
|------------------|-------------|--------------|-------------|-------------|
| <b>Bindura</b>   | 21.0%       | 15.9%        | 1.1%        | 1.1%        |
| <b>Bulawayo</b>  | 5.9%        | 9.9%         | 0.8%        | 0.6%        |
| <b>Chinhoyi</b>  | 9.4%        | 16.0%        | 2.5%        | 1.9%        |
| <b>Gwanda</b>    | 3.3%        | 15.0%        | 0.5%        | 0.5%        |
| <b>Gweru</b>     | 8.5%        | 12.7%        | 4.5%        | 2.1%        |
| <b>Harare</b>    | 6.8%        | 5.0%         | 2.2%        | 1.8%        |
| <b>Hwange</b>    | 6.0%        | 3.0%         | 0.0%        | 0.0%        |
| <b>Marondera</b> | 1.3%        | 4.4%         | 0.3%        | 1.0%        |
| <b>Masvingo</b>  | 12.3%       | 17.0%        | 6.4%        | 10.1%       |
| <b>Mutare</b>    | 5.4%        | 8.5%         | 1.7%        | 1.1%        |
| <b>TOTAL</b>     | <b>8.0%</b> | <b>11.2%</b> | <b>2.1%</b> | <b>2.1%</b> |

#### 4.4 TRANSPARENCY AND ACCOUNTABILITY IN THE IMPLEMENTATION OF BUDGETS

##### 4.4.1 Access to documents on Local Authorities' Progress relating to Budgets

About 16% of all respondents had accessed a document highlighting local authorities' progress relating to budgets. Access to such documents varied by local authority, being substantially higher in Gweru (31.5%) and Masvingo (24.6%) and least in Hwange (4%) and Marondera (4.4%).

**Figure 13: Access to Documents highlighting local authority's progress relating to budgets**



Documents accessed to provide insight into the local authority's progress on the budget were budget statements (9.7%) and Council minutes (6.5%). The data in the following Table 6 shows that budget statements were mostly accessed in Gweru (22.3%), Masvingo (19.6%) and Chinhoyi (17.1%), while Council minutes were mainly accessed by respondents in Bindura (13.4%), Harare (10%) and Gweru (9.2%).

**Table 6: Documents accessed to check Local Authority Progress on Budget**

|                  | Which document did you access? |                   |                 | Total  |
|------------------|--------------------------------|-------------------|-----------------|--------|
|                  | Did not access any document    | Budget statements | Council Minutes |        |
| <b>Bindura</b>   | 79.8%                          | 6.8%              | 13.4%           | 100.0% |
| <b>Bulawayo</b>  | 89.0%                          | 4.8%              | 6.2%            | 100.0% |
| <b>Chinhoyi</b>  | 79.3%                          | 17.1%             | 3.6%            | 100.0% |
| <b>Gwanda</b>    | 85.6%                          | 6.0%              | 8.4%            | 100.0% |
| <b>Gweru</b>     | 68.5%                          | 22.3%             | 9.2%            | 100.0% |
| <b>Harare</b>    | 81.4%                          | 8.6%              | 10.0%           | 100.0% |
| <b>Hwange</b>    | 96.0%                          | 0.5%              | 3.5%            | 100.0% |
| <b>Marondera</b> | 95.6%                          | 1.3%              | 3.1%            | 100.0% |
| <b>Masvingo</b>  | 75.4%                          | 19.6%             | 5.0%            | 100.0% |
| <b>Mutare</b>    | 94.6%                          | 3.4%              | 2.0%            | 100.0% |
| <b>TOTAL</b>     | 83.8%                          | 9.7%              | 6.5%            | 100.0% |

#### 4.4.2 Feedback on Government Programmes

Most respondents interviewed in this survey felt that they were not receiving adequate feedback from their respective local authorities on government programmes in their areas. An estimated 85.3% of the population sampled felt that feedback was not being provided. Feedback was least provided in Hwange (3.5%) and did not vary much across the other local authorities. Respondents in Gweru (20.7%) had the highest access to feedback, while Masvingo (16.8%) and Marondera (15.1%) fared closely behind. Perception on whether local authorities were giving feedback on government programmes varied between rural and urban locations. A total of 15.3% of urban respondents compared to 8.2% in rural areas affirmed receipt of feedback from local authorities.

**Table 12: Access to Feedback regarding Government programs by Local Authority**

|                  | Are local authorities giving feedback regarding Government programs in general? |       | Total  |
|------------------|---|-------|--------|
|                  | No  | Yes   |        |
| <b>Bindura</b>   | 84.9%   | 15.1% | 100.0% |
| <b>Bulawayo</b>  | 85.4%   | 14.6% | 100.0% |
| <b>Chinhoyi</b>  | 85.1%   | 14.9% | 100.0% |
| <b>Gwanda</b>    | 86.1%   | 13.9% | 100.0% |
| <b>Gweru</b>     | 79.3%   | 20.7% | 100.0% |
| <b>Harare</b>    | 88.2%   | 11.8% | 100.0% |
| <b>Hwange</b>    | 96.5%   | 3.5%  | 100.0% |
| <b>Marondera</b> | 84.9%   | 15.1% | 100.0% |
| <b>Masvingo</b>  | 83.2%   | 16.8% | 100.0% |
| <b>Mutare</b>    | 85.8%   | 14.2% | 100.0% |
| <b>TOTAL</b>     | 85.3%   | 14.7% | 100.0% |

Members of residents' associations were more likely to report accessing feedback from local authorities compared to their non-member peers. Across all locations, 11.1% of non-resident association members affirmed that local authorities were providing feedback compared to 31.2% of those that were members of residents' association. Membership of residents association was associated with an interest in local governance and respondents mentioned that those in residents associations were more likely to receive information in their WhatsApp groups from local leaders, or receive feedback through community meetings which they were disproportionately more likely to attend.

#### 4.4.3 Ways of Receiving Feedback on Government Programmes

For the respondents that affirmed that they had received feedback from the local authority, the main source of feedback was the local community meetings (51.4%). Gweru local authority had the least proportion of respondents dependent on community meetings (22.2%) but had a more even spread of sources of feedback than other local authorities. Social media was the second most important source of feedback, accounting for 16.7% of all feedback and being most prominent in Gweru (33.3%) and not available as an option in Hwange (0%). The dominant social media platform for accessing feedback was the WhatsApp, aided by accessibility of this platform for most residents. The newspaper as a feedback source accounted for 10.9% of all feedback received, while other important sources included the CSO websites (7.5%). The OBS found significant variances in sources within and across the ten sampled locations.

**Table 13: Main source of feedback on government programmes**

|                  | Others (specify) | Civil society organisations websites | Constituency office | Government departments | Local community meetings | Newspaper    | Parliament outreaches | Social media platforms |
|------------------|------------------|--------------------------------------|---------------------|------------------------|--------------------------|--------------|-----------------------|------------------------|
| <b>Bindura</b>   | 2.0%             | 0.0%                                 | 6.1%                | 2.0%                   | 77.6%                    | 2.0%         | 0.0%                  | 10.2%                  |
| <b>Bulawayo</b>  | 0.0%             | 8.0%                                 | 6.0%                | 0.0%                   | 56.0%                    | 12.0%        | 2.0%                  | 16.0%                  |
| <b>Chinhoyi</b>  | 3.9%             | 3.9%                                 | 2.0%                | 3.9%                   | 74.5%                    | 5.9%         | 0.0%                  | 5.9%                   |
| <b>Gwanda</b>    | 6.0%             | 12.0%                                | 0.0%                | 2.0%                   | 50.0%                    | 12.0%        | 2.0%                  | 16.0%                  |
| <b>Gweru</b>     | 2.5%             | 13.6%                                | 8.6%                | 6.2%                   | 22.2%                    | 25.9%        | 1.2%                  | 19.8%                  |
| <b>Harare</b>    | 0.0%             | 3.0%                                 | 0.0%                | 0.0%                   | 60.6%                    | 0.0%         | 3.0%                  | 33.3%                  |
| <b>Hwange</b>    | 0.0%             | 0.0%                                 | 14.3%               | 0.0%                   | 85.7%                    | 0.0%         | 0.0%                  | 0.0%                   |
| <b>Marondera</b> | 3.5%             | 1.8%                                 | 0.0%                | 0.0%                   | 56.1%                    | 12.3%        | 0.0%                  | 26.3%                  |
| <b>Masvingo</b>  | 0.0%             | 14.5%                                | 3.6%                | 5.5%                   | 49.1%                    | 9.1%         | 1.8%                  | 16.4%                  |
| <b>Mutare</b>    | 17.4%            | 6.5%                                 | 15.2%               | 2.2%                   | 34.8%                    | 6.5%         | 6.5%                  | 10.9%                  |
| <b>TOTAL</b>     | <b>3.8%</b>      | <b>7.5%</b>                          | <b>5.0%</b>         | <b>2.7%</b>            | <b>51.8%</b>             | <b>10.9%</b> | <b>1.7%</b>           | <b>16.7%</b>           |

Respondents that had received feedback from local authorities generally valued the feedback they had received. A total of 18% of all respondents who received feedback found it to be extremely useful and a further 47.4% rated the feedback from the local authority to be useful. Mutare (16%) had the highest proportion of respondents that found the feedback to be not useful at all, as opposed to Harare and Hwange where none of the respondents gave a similar rating. Bulawayo, Chinhoyi and Mutare had some of the lowest positive responses on the perceived value of the feedback received.

**Table 14: In your opinion, how useful is the feedback?**

|              | Extremely useful | Useful       | Partly useful | Not useful at all |
|--------------|------------------|--------------|---------------|-------------------|
| Bindura      | 9.4%             | 71.7%        | 15.1%         | 3.8%              |
| Bulawayo     | 25.0%            | 32.7%        | 30.8%         | 11.5%             |
| Chinhoyi     | 14.8%            | 29.6%        | 42.6%         | 13.0%             |
| Gwanda       | 17.6%            | 43.1%        | 35.3%         | 3.9%              |
| Gweru        | 25.0%            | 47.7%        | 21.6%         | 5.7%              |
| Harare       | 18.2%            | 51.5%        | 30.3%         | 0.0%              |
| Hwange       | 0.0%             | 57.1%        | 42.9%         | 0.0%              |
| Marondera    | 20.7%            | 50.0%        | 22.4%         | 6.9%              |
| Masvingo     | 21.7%            | 55.0%        | 20.0%         | 3.3%              |
| Mutare       | 6.0%             | 44.0%        | 34.0%         | 16.0%             |
| <b>TOTAL</b> | <b>18.0%</b>     | <b>47.4%</b> | <b>27.5%</b>  | <b>7.1%</b>       |

The quality of the feedback was in most interviews rated on the criteria of usefulness for planning purposes for residents, clarity, being responsive to issues of relevance to residents, and on issues that people wanted feedback on.

#### 4.4.4 Feedback on Council Programmes

Slightly more respondents had received feedback on Council programmes (20.3%) compared to Government programmes in their local authority (14.7%). Local authorities that had good feedback on government programmes also appeared to have good feedback systems for Council programmes.

**Table 15: Access to Feedback on Council programmes**

|                  | Did you receive feedback on Council programmes? |       |
|------------------|---|-------|
|                  | No  | Yes   |
| <b>Bindura</b>   | 75.3%   | 24.7% |
| <b>Bulawayo</b>  | 85.6%   | 14.4% |
| <b>Chinhoyi</b>  | 82.0%   | 18.0% |
| <b>Gwanda</b>    | 76.0%   | 24.0% |
| <b>Gweru</b>     | 73.5%   | 26.5% |
| <b>Harare</b>    | 81.7%   | 18.3% |
| <b>Hwange</b>    | 96.5%   | 3.5%  |
| <b>Marondera</b> | 81.3%   | 18.8% |
| <b>Masvingo</b>  | 81.0%   | 19.0% |
| <b>Mutare</b>    | 73.2%   | 26.8% |
| <b>Total</b>     | 79.7%   | 20.3% |

Council feedback on programmes implemented by local authority was predominantly received through local community meetings (63.7%) and social media (16.4%). These sources were predominantly used in Harare where local community meetings were mentioned by 51% of respondents that received feedback, and social media accounting for 41.2%. Social media platforms were least used in Hwange (0%) and Mutare (5.5%). The value attached to feedback on council programmes did not vary significantly from those of government programmes implemented locally.

**Table 16: Main Source of Feedback on Council Programmes**

|           | Others (specify) | Civil society organisations websites | Constituency office | Government department | Local community meetings | Newspaper | Parliament outreaches | Social media platforms |
|-----------|------------------|--------------------------------------|---------------------|-----------------------|--------------------------|-----------|-----------------------|------------------------|
| Bindura   | 2.4%             | 0.0%                                 | 3.6%                | 1.2%                  | 88.1%                    | 0.0%      | 0.0%                  | 4.8%                   |
| Bulawayo  | 0.0%             | 6.1%                                 | 6.1%                | 0.0%                  | 73.5%                    | 2.0%      | 4.1%                  | 8.2%                   |
| Chinhoyi  | 2%               | 0%                                   | 3%                  | 2%                    | 80%                      | 3%        | 2%                    | 9%                     |
| Gwanda    | 3%               | 10%                                  | 0%                  | 1%                    | 45%                      | 6%        | 0%                    | 34%                    |
| Gweru     | 5%               | 22%                                  | 7%                  | 8%                    | 24%                      | 15%       | 3%                    | 16%                    |
| Harare    | 0.0%             | 5.9%                                 | 0.0%                | 0.0%                  | 51.0%                    | 0.0%      | 2.0%                  | 41.2%                  |
| Hwange    | 0.0%             | 14.3%                                | 0.0%                | 0.0%                  | 85.7%                    | 0.0%      | 0.0%                  | 0.0%                   |
| Marondera | 2.8%             | 2.8%                                 | 1.4%                | 1.4%                  | 65.3%                    | 4.2%      | 0.0%                  | 22.2%                  |
| Masvingo  | 0.0%             | 13.8%                                | 3.1%                | 4.6%                  | 46.2%                    | 15.4%     | 4.6%                  | 12.3%                  |
| Mutare    | 20.9%            | 3.3%                                 | 0.0%                | 1.1%                  | 63.7%                    | 4.4%      | 1.1%                  | 5.5%                   |
| Total     | 4.7%             | 7.9%                                 | 2.7%                | 2.4%                  | 58.2%                    | 6.1%      | 1.6%                  | 16.4%                  |

## 4.5 PUBLIC COMPLAINTS HANDLING MECHANISMS DURING THE BUDGET IMPLEMENTATION PROCESS

### 4.5.1 Community Voice and Action in Response to Deviation from Budget Plan

The survey found that 31.6% reported that if they were to notice any deviations in implemented budget from planned, they would not do anything. For this category, they felt that they had no power to influence outcomes, the Council or national government already had plans in place and local or individual voices did not matter. Bulawayo (53.5%) and Harare (48.4%) had the highest proportion of respondents that were most likely to do nothing on observing budget deviations. 27.9% of respondents said that they would complain to their Councillor or MP and a further 23.3% reported that they would seek clarification on any budget deviation. Clarification in response to budget deviations was most likely to be done in Gwanda (34.9%); Hwange (30.7%) and Gweru (28.4%). Respondents in Masvingo (36.6%) were most likely to write petitions with residents in both Bulawayo and Harare also least likely to write petitions (5.9% and 5.7%, respectively).

**Table 17: Action to address deviation from planned budget**

| If you were to notice that the budget implemented was deviating from the planned activities, which of the following actions would you take? |                                  |              |                 |                    |                 |
|---|----------------------------------|--------------|-----------------|--------------------|-----------------|
|   | Complain to the councillor or MP | Do nothing   | Other (specify) | Seek clarification | Write petitions |
| Bindura   | 28.7%                            | 34.7%        | 1.1%            | 19.3%              | 16.2%           |
| Bulawayo  | 23.1%                            | 53.5%        | 2.0%            | 15.5%              | 5.9%            |
| Chinhoyi  | 30.4%                            | 27.6%        | 5.5%            | 21.3%              | 15.2%           |
| Gwanda  | 24.8%                            | 25.3%        | 1.4%            | 34.9%              | 13.6%           |
| Gweru   | 25.6%                            | 36.2%        | 0.7%            | 28.4%              | 9.2%            |
| Harare  | 20.1%                            | 48.4%        | 5.0%            | 20.8%              | 5.7%            |
| Hwange  | 42.2%                            | 6.0%         | 0.0%            | 30.7%              | 21.1%           |
| Marondera   | 33.9%                            | 33.9%        | 1.6%            | 19.0%              | 11.7%           |
| Masvingo  | 27.1%                            | 7.5%         | 1.7%            | 27.1%              | 36.6%           |
| Mutare  | 27.9%                            | 34.5%        | 6.6%            | 17.9%              | 13.1%           |
| Total   | <b>27.9%</b>                     | <b>31.6%</b> | <b>2.6%</b>     | <b>23.3%</b>       | <b>14.6%</b>    |

## 4.6 CITIZEN ENGAGEMENT IN POST-BUDGETING PROCESS

### 4.6.1 Processes of Auditing in Public Institutions

This section looks at the role and importance of auditing in public governance and the level of public knowledge on the process of auditing in public institutions. The Institute of Internal Auditors (2012) submits that auditing is the cornerstone of good public sector governance. Auditing should therefore provide objective and unbiased assessments of whether public institutions and resources are responsibly and effectively managed to achieve intended results. Interviews with Ministry of Finance Officials and Directors of Finance from local authorities under the study revealed that auditing helps public institutions to achieve accountability, integrity, improve operations, and instilling confidence among citizens and other stakeholders. Admittedly, 70% of the interview respondents indicated that the adverse audit reports on public institutions especially by the Auditor General's (AG) office in Zimbabwe has damaged their reputation and eroded public trust. 30% of the respondents were however confident that the system is improving as auditing results are leading to the arresting of corrupt officials and plugging of corruption loopholes.

#### Local council feedback

“The audit reports are made available to the public through the ordinary council meeting. It’s not distributed to the public through handouts. Most of the citizens don’t attend these things thus they have no access to the audit report”.

**Interview with Ward Councillor, Chinhoyi**

The public sector auditor’s role supports the governance responsibilities of oversight, insight, and foresight. Zhou (2012) argued that oversight addresses whether public sector entities are doing what they are supposed to do and serves to detect and deter public corruption. Insight assists decision-makers by providing an independent assessment of public sector programs, policies, operations, and results. Foresight identifies trends and emerging challenges. Auditors use tools such as financial audits, performance audits, investigations, and advisory services to fulfil each of these roles.

The survey results showed that over 93% of the respondents did not understand the auditing processes of the national government of which 52% were females and 41% were males. For local authorities 86% were not aware of the local government auditing process of which 40% were males and 46% were females. This also implies that the extent of public input in the auditing of public institutions is acutely low. Of the respondents, 84% demonstrated an appreciation of the importance of auditing in public institutions at both local and national government levels. A review of secondary data sources, particularly, the PFMA and the Public Entities Corporate Governance Act shows that government ministries and agencies and local authorities are at law supposed to have internal auditors who shall regularly conduct financial and process audits to ensure institutional compliance. Most of the institutions are in compliance with this requirement.

Members of Parliament, officials from civil society and Residents Associations interviewed questioned the effectiveness of the internal audit function in ministries, local authorities and parastatals. This, as submitted by the aforementioned cluster of respondents emanates from the fact that most corruption related cases are exposed by the AG on processes that would have been approved by the internal auditor. Cases in point are the exposure of land sales scandals in the major cities of the country. All these local authorities have internal audit units but it only took the intervention of the AG and/or the Zimbabwe Anti-Corruption Commission for the corruption to be exposed. In addition, unsupported expenditure is also rampant in the Ministries where payments are processed without adequate supporting documents making it difficult for the AG to determine the nature of the payments and whether they are being done in accordance with rules and regulations. The unsupported total expenditure for Ministries for the year ending December 31 AG's report was USD21.15 million which signify a ballooning increase of 172% from the previous years' figure of \$7.77 million as shown by the table below.

**Table 20: Unsupported Expenditure**

| Ministry  | 2017              | 2016             |
|---|-------------------|------------------|
| Industry and Commerce   | 250,827           |                  |
| Environment, Water and Climate  | 411,871           |                  |
| Transport and Infrastructure Development  | 5,000,000         |                  |
| Foreign Affairs   | 7,916,191         | 44,483           |
| Local Government, Public Works and National Housing   |                   | 424,565          |
| Health and Child Care   | 97,504            |                  |
| Higher and Tertiary Education, Science and Technology   |                   | 121,000          |
| Home Affairs (Registrar General)  | 1,129,360         |                  |
| Justice, Legal and Parliamentary Affairs  | 2,590,508         |                  |
| Small and Medium Enterprises and Co-operative Development   | 90,440            |                  |
| Lands and Rural Settlement  | 3,603,243         | 7,175,000        |
| Welfare of Services for War Veterans, War Collaborators, Former Political Detainees and Restrictees | 62,062            | 8,500            |
| <b>Total</b>  | <b>21,152,006</b> | <b>7,773,548</b> |

This may call for the rearrangement of accountability arrangements of internal auditors. In the ministries, internal auditors are accountable to permanent secretaries, whereas in parastatals and local authorities the internal auditor is accountable to the CEO. The internal audit unit may therefore lack the independence required for the office to operate effectively.

Section 309 of the Constitution of Zimbabwe (Amendment No 20) of 2013 provides for the duties of the Auditor General: 2 (a) To audit the accounts, financial systems and financial management of all departments, institutions and agencies of government, all provincial and metropolitan councils and all local authorities. From the survey results, over 76% of the respondents did not appreciate the role of the AG in the auditing of public institutions. From the 76%, 41% were females and 35% were males. Of the 24% who have knowledge on the AG's role as an external auditor of public institutions, 13% were males and 11% were females. An analysis of the external auditing by the AG's office revealed rampant abuse of public resources as partially noted.



## Cases and evidence of abuse of public resources extracted from the AG'S reports

The following was noted in the 2015 Audit Report. Zimbabwe National Roads Administration (ZINARA) made payments amounting to US\$4 157 937 which were not supported by authorised payment vouchers. ZMDC had various expenses amounting US\$3 163 091 in its corporate social responsibility ledger account that had no breakdowns or acknowledgements of receipt from the beneficiaries. Air Zimbabwe could not account for expenses worth more than 14 million, had an unexplained suspense balance of 27 million and could not provide supporting documentation for operating expenses amounting to \$13 million and petty cash expenditure amounting to \$654 587.

Maintenance of accounting records remained a challenge in some ministries for both Appropriation and Fund accounts. The 2018 Auditor General's report exposed poor maintenance of accounting records in some ministries with some diverting funds for non-intended purposes while others paid for goods that were not delivered. Some of the ministries involved include that of Health and Child Welfare, Defence and War Veterans Affairs, Transport and Infrastructure Development, Foreign Affairs and International Trade, Higher and Tertiary Education, Science and Technology Development. Proper accounting and assets records such as cash books and ledgers to record revenue and expenditure and fuel and motor vehicle registers were in some cases not maintained. As a result, the AG could not confirm the completeness and accuracy of some financial statements which were compiled from the bank statements, payment vouchers and cash books instead of general ledgers. In the same context, for local authorities only 3 out of 92 managed to submit final accounts for auditing. Others were still doing accounts for as far back as 2014.

The 2018 Audit Report for State Enterprises and Parastatals also revealed that the Zimbabwe Electricity Transmission and Distribution Company (ZETDC) "entered into a two (2) year contract with Pito Investments in April 2010 for the supply of USD 4 962 722 worth of transformers." According to the AG's Report, the transformers had not yet been delivered at the time of her audit. The same report also revealed that in 2016, Zimbabwe Power Company (ZPC) another subsidiary of ZESA Holdings paid in advance the same Pito Investments USD 561 935 for transformers which have also not yet been delivered. ZPC also paid York International ZAR 196 064 in 2014 for gas that hasn't been received to date. Similarly, Grain Marketing Board (GMB) also made an advance payment of USD 1 014 163 for 2 476mt of maize to an undisclosed supplier in 2016, documentation of receipt of this grain could not be established.

However, there is growing appreciation of the role of citizens' input in the auditing of public institutions. Akyel and Kose (2013) stressed the importance of citizen participation in the public audit processes. They submitted that as governments are facing an ever-growing demand to be more accountable and socially responsible, the community should be more assertive about its right to be informed and to influence governments' decision-making processes. One of the most effective tools to achieve such goals is participation of citizens in auditing through volunteering fundamental information to supreme audit institutions.

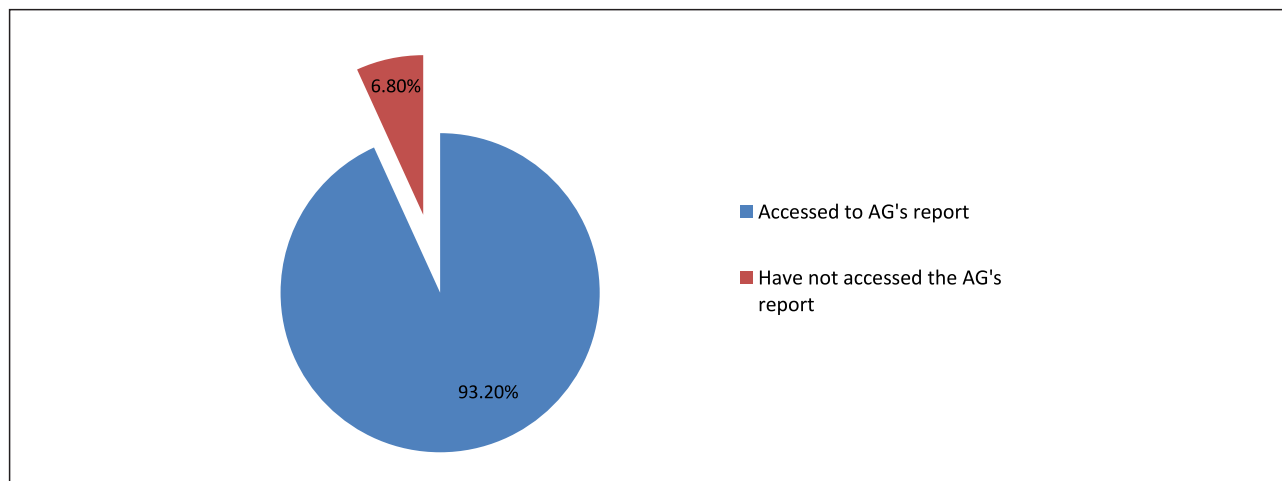
### 4.6.2 Access to Audited Financial Reports

The Constitution, PFMA and the Public Entities Corporate Governance Act distinguish two forms of public sector audits which are internal audits and external audits. Internal audits are designed to ensure that operations are efficient, effective and in line with established laws and policy objectives. Internal audits should therefore provide independent, objective assurance and consulting services that evaluate the effectiveness of risk management, internal control and governance processes. In relation to this, external audit provides an objective independent examination to verify that the financial statements provide a true and fair reflection of the use of public resources. Auditing is important in public institutions as it helps to institutionalize and nurture a culture of accountability, integrity, legitimacy and value for money in the use of public resources.

Interviews with officials in government ministries, parastatals and local authorities revealed that they do not publish internal audit reports. In local authorities and parastatals for instance, there is an audit committee and an internal auditor. At the same time, government ministries have internal auditors who are accountable to permanent secretaries. However, reports that are generated by the internal audit function for local authorities, government ministries and parastatals are deemed confidential information and are therefore not shared with public. As such over 98.2% of the respondents have not accessed an internal audit report. A gender analysis of the findings reveals that of the 98.2%, 44.1% are male and 55.1% were female. Of the 1.8% who had accessed the internal audit reports, women constitute 0.08 while men constitute 1%.

For external audits which are generated by the AG or an audit institution or person assigned by the AG, 93.2% have not accessed the AG's report of which 4.3% are female and 2.5% are males. Of the 6.8% who accessed the AG's report, 3.1% are females and 3.7% are males. An analysis of the media used to access the external audit report shows that of the 6.8% who accessed the AG's report, 4% accessed through various internet websites, 1.2% accessed the report from the print media and 1.6% from other sources.

**Figure 14: Access to AG Reports**



The study results show a very low access to audit reports as expressed in the aforementioned statistics. The box below can thus provide important lessons to Zimbabwe on increasing citizens' access to reports by supreme audit institutions.

**Enhancing public access to audit reports. Lessons from Argentina**

The Union of Audit Institutions' Personnel created a website that is used to disseminate summarized versions of the reports generated by the various audits, which use plain language. The texts that serve as a basis for the summaries are the official reports. That is, they are not "preliminary versions," "drafts," or any of the intermediate documents that are generated in an auditing process.

Through this service, the population may access the site or request to daily receive news related to the reports developed by the national or provincial oversight agencies. The portal also contains academic papers on external auditing systems and assessments of their functioning.

It is noteworthy that the union has undertaken this type of work; but it is also useful to understand that such an entity is another actor that has a concrete interest in strengthening the audit agencies. Typically those working within audit institutions are career professionals who have no ties to a specific administration, which makes clear the affinity they may have with initiatives seeking to enhance the independence and the impact of the SAIs work.

Through its press department, the AGN sends journalists, Ombudsmen, CSOs and subscribes a bulletin explaining briefly and in a non technical language, the findings of the most important reports produced by the agency. This information contains a description of the objective of the corresponding audit, the period audited, the context in which it was carried out and the conclusions drawn from it.



### 4.6.3 Implementation of audit recommendations

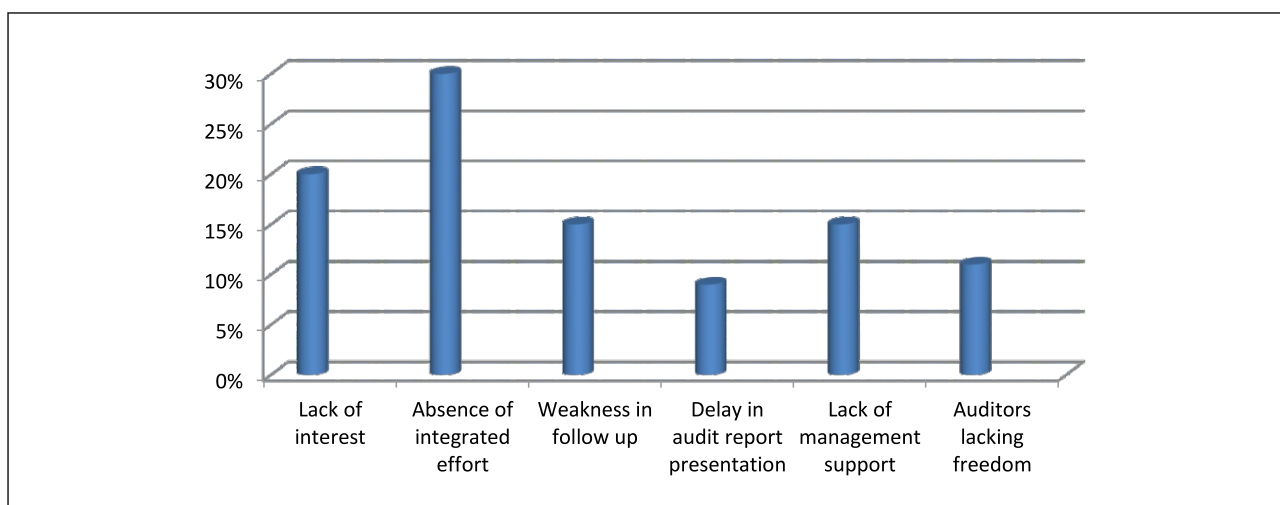
The AG's has generated adverse audit reports for government ministries, parastatals and local authorities with varying recommendations meant to improve the use of public resources and compliance levels. The key public finance management challenges of line ministries, public enterprises and local authorities raised in the AG's reports include:

- Weak internal controls leading to fraudulent activities by employees;
- Expenditure not supported by adequate documentation;
- Non-adherence with procurement regulations;
- Failure to pay suppliers for goods and services received;
- Transfer of funds from Fund Accounts without Treasury concurrence;
- Poor corporate governance practices in state enterprises and parastatals;
- Failure by state enterprises and parastatals to honour statutory obligations;
- Inadequate controls over receipting of payments in respect of accounts receivable.

Interviews with civil society organisations, councillors and Members of Parliament revealed a big gap in audit report implementation which remains acutely low. The views of the survey respondents could not be considered here as a small proportion had accessed previous reports by the AG and hence the researchers did not consider their input on this issue. The reasons given by the interview respondents for lack of audit findings implementation ranges from:

- Lack of interest for audit report (20%);
- Absence of integrated effort to implement audit reports (30%);
- Weakness in follow up (15%);
- Delay in audit report presentation to audited entities (9%)
- Lack of management support and concern in auditor's opinion implementation (15).
- Management does not offer full freedom for auditors to verify the implementation and follow up their opinion (11%).

**Figure 15: Reasons for low audit findings implementation**



The 2018 Auditor General's Report, for instance, showed that only three (3) out of 92 local authorities in Zimbabwe submitted up to date final accounts for auditing. The remaining 89 were still doing accounts with some dating to as back as 2014. Leaders of the civil society organisations interviewed also added that the absence of audit findings implementation in government ministries and other public bodies results in wastage of public treasury and opens a way for corruption and criminal acts. Officials in ministries and local authorities interviewed had a different view as they indicated that there are significant efforts at implementing the AG's recommendations. However, they could not provide ample evidence on the current efforts at implementing the AG's recommendations in their respective ministries and local authorities. Thus, the offices of auditors should work aggressively on the means of maintaining audit findings implementation in each public office and design best mechanisms for audit findings implementation follow up procedures.

## 5.0 IDEAL OPEN BUDGET PROCESS

The following are the indices of the ideal open budget process

- a) Monthly budget performance reports shared to RAs/CSOs and residents,
- b) Quarterly Council sector specific report back meetings on budget performance (sharing of quarterly budget performance reports). These meetings are organised and structured targeting different sectors which are women, youth, disabled, and the elderly. The venues and time should be convenient to allow for productive engagement without fear, prejudice or intimidation.
- c) RAs/CSOs must undertake extensive policy research on open and participatory budgeting processes in order to educate their constituencies,
- d) Local authorities must be compelled through a statutory instrument to timely share accurate information to residents in a simplified way understandable to the residents so that they meaningfully participate in the process
- e) Enhanced awareness and access of the BSP and budget guidelines
- f) Budget preparatory meetings by CSOs must be done timeously with extensive consultation of their constituencies and building coalitions among themselves in order to ensure that a critical mass of citizens is mobilised
- g) Joint RAs/CSOs and residents weighting of budget priorities,
- h) Ward based budget consultation meetings,
- i) Revision of budget to incorporate substantive representations raised during budget consultation meetings,
- j) Presentation of the draft budget for public inspection and objections,
- k) Presentation of budget in Full Council meetings,
- l) Adoption of budget by Full Council,
- m) Sending the budget to the MLGPWNH for his/her input and the expert view of the technical at ministry head office level,
- n) Publication of budget in various media to for wider access by the public
- o) Budget Implementation, Monitoring and Review.
- p) Public Knowledge on Local Authority Budget Processes

| Open budget indicators   | City  |          |        |          |        |         |          |        |        |           |
|--|-------|----------|--------|----------|--------|---------|----------|--------|--------|-----------|
|  | Gweru | Bulawayo | Gwanda | Chinhoyi | Hwange | Bindura | Masvingo | Harare | Mutare | Marondera |
| Ward based monthly budget performance reports shared to RAs/ CS and residents    |       |          |        |          |        |         |          |        |        |           |
| Quarterly council sector specific report back meetings                           | x     | x        |        |          |        | x       | X        |        | x      |           |
| A citizen version of budget, financial statements and related budget instruments |       |          |        |          |        |         |          |        |        |           |
| Access and awareness of BSP and budget guidelines                                |       |          |        |          |        |         |          |        |        |           |
| Ward based budget preparatory meetings by CS and mobilisation of residents       |       |          |        |          |        |         |          |        |        |           |
| Ward based joint RAs/CS and residents weighting of budget priorities             | x     | x        |        |          | x      | x       | X        | x      | x      |           |
| Ward based budget consultation meetings (covering all wards)                     | x     | x        | x      | x        | x      | x       | X        | x      | x      | x         |
| Revision of budgets to incorporate substantive representations                   | x     | x        | x      | x        | x      | x       | X        | x      | x      | x         |
| Presentation of draft budget for public inspection and objections                | x     | x        | x      | x        | x      | x       | X        | x      | x      | x         |
| Adoption of budget by full council (meeting open to the public)                  | x     | x        | x      | x        | x      | x       | X        | x      | x      | x         |
| Timely presentation of budget to the minister for approval                       |       |          |        |          |        |         |          |        |        |           |
| Publication of budget in various media for wider access                          |       |          |        |          |        |         |          |        |        |           |
| Budget implementation/ monitoring and review                                     | x     | x        | x      | x        | x      | x       | X        | x      | x      | x         |
| Public knowledge on local authority budget process                               |       |          |        |          |        |         |          |        |        |           |
| Other innovative ways of enhancing citizen participation in budgeting            |       | x        |        |          |        |         | X        |        |        |           |
|  | 46.6% | 53.3%    | 33.3%  | 33.3%    | 40%    | 46.6%   | 53.3%    | 40%    | 46.6%  | 33.3      |

**Table 22: Ranking of Local Authorities on Openness of Budget Processes**

| <b>Name of local authority</b>   | <b>Openness index</b> | <b>Ranking/ Position</b> |
|--|-----------------------|--------------------------|
| Bulawayo City Council<br>Masvingo City Council                         | 53.3%                 | 1                        |
| Gweru City Council<br>Bindura Municipality<br>Mutare City Council      | 46.6%                 | 2                        |
| Hwange Local Board<br>Harare City council                              | 40%                   | 3                        |
| Gwanda Municipality<br>Chinhoyi Municipality<br>Marondera Municipality | 33.3%                 | 4                        |

The average index for the local authorities under the 2020 OBS is 42.8% which represents a decline from the 2019 OBS average index of 55.96%. The researchers attributed this to the COVID-19 related restrictions which constrained engagements between councils and the local residents. However, there was a marked increase in the use of social media between councillors and local people to engage over service delivery substantive issues.

## 6.0 CONCLUSIONS AND RECOMMENDATIONS

Although there are initiatives at both government and local authority level to ensure transparency, accountability and inclusivity in the budget cycle, gaps still persist across all the stages of the cycle. Outstanding gaps are on:

- Timeous availability of critical budget documents,
- Limited involvement of oversight institutions in budget processes,
- Lack of systems to monitor recommendations of AG's reports,
- Lack of publication of internal audit reports,
- Lack of harmonisation of critical laws to the constitution, particularly on promoting gender equality,
- Lack of inclusive mechanisms to ensure effective citizen participation in budget processes during emergencies such as COVID-19

To this end, the following recommendations are proffered:

### **National Government**

- i) Strategic pre-budget policy documents (BSP and the MLGPWNH guidelines) should be prepared early and made available and accessible to the public in line with the budget calendar in order to allow sufficient time for the pre-budget consultation processes.
- ii) There is need to strengthen oversight institutions for effective monitoring of the budget. This entails capacity building of Parliament, including the Parliament Budget Office, though it is a technical arm, councils and boards for effective monitoring of executive organs in the implementation of budgets through ensuring compliance with budgeted expenditure.
- iii) Systems and mechanisms must be strengthened to monitor the implementation of the findings and recommendations of the AG's reports. This may be achieved through establishing compliance committees in ministries, parastatals and local authorities.
- iv) There is need to develop the capacity and guarantee the independence of internal auditing in order to improve internal control systems, risk management, strengthen institutional governance and accountability and ensure institutional compliance with standard practices and procedures. Publication of internal audit reports is also fundamental for enhanced public confidence and trust.
- v) The PFMA and the Urban Councils Act should be aligned to the constitution so that they streamline gender in order to ensure effective participation of women in the various phases of the budget cycle.
- vi) There is need for systems and mechanisms of promoting citizen participation particularly the participation of women, young people and PWDs in the budget cycle including in times of calamities and pandemics such as COVID- 19. This should include choice of relevant information dissemination platforms, creating safe spaces for their participation, strategic choice of venues and times for meetings as well as use simplified language in explaining budgets.

### **Local Authorities**

- i) Efficient generation and dissemination of in-year budget performance reports is needed in order to improve accountability, transparency and integrity of councils. This entails efficient and timeous production of accounts.
- ii) Local authorities should ensure the accessibility of the MLGPWNH budget guidelines to inform the public about the context that is shaping the development of the budget.
- iii) Capacity development of councillors is key in shaping their appreciation of budgeting and public finance management and other related local government policy issues.
- iv) Local authorities should strengthen frameworks and mechanisms for enhanced citizen participation in the budgeting process

### **Civil society and Non-State Actors**

- i) Civil society organisation should build synergies with strategic partners for capacity building on budgeting and PFM in order to improve their efficiency in social accountability monitoring.
- ii) The changing political contexts require a paradigm shift in Residents Associations towards a strategic engagement through research and evidence-based approaches.
- iii) Residents association should play a leading role in mobilising citizens for active participation in budget consultation and review meetings. The mobilisation should be targeted at raising awareness among citizens about their right to participate as well as to demand accountability and transparency of public institutions.



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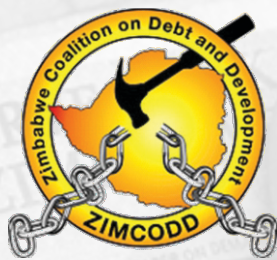
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