



*Investing in People for Social & Economic Justice*

## **INVITATION FOR EXPRESSION OF INTEREST: ANALYSIS OF THE 2019 OFFICE OF THE AUDITOR GENERAL REPORT**

### **I. Introduction**

The Zimbabwe Coalition on Debt and Development is looking for an expert to analyse the 2019 Office of the Auditor General Report. The Office of the Auditor General (OAG) submitted public sector audit reports for the year ended December 31, 2019 as per the requirements of Section 309 (2) of the Constitution of Zimbabwe read together with Section 10 (1) of the Audit Office Act [Chapter 22:18]. The Constitution mandates the Office of the Auditor General “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.” Further, the Public Finance Management Act [Chapter 22:19], notes that the Auditor General shall prepare and submit to the Minister, not later than the 30th of June of each year, a report on the outcome of her examination and audit of the accounts however, the 2019 report was released a year later owing to COVID-19 and other operational constraints. Be that as it may, the analysis of the findings of the OAG’s reports and follow ups on the adoption of the OAG’s recommendations remains of paramount importance in directing the nation towards prudent Public Financial Management in Zimbabwe. On this basis, ZIMCODD, seeks to produce an analysis of the OAG report with a focus on: the Report on the audit of the Appropriation and Fund Accounts; Report on Revenue and Finance statements and Fund Account in Arrears and the Report on State Enterprises and Parastatals. The analysis will serve as a policy lobby and advocacy tool for members of Parliament and other policymakers in a quest to strengthen transparency and accountability in PFM.

### **2. Background and Context**

Public Finance Management has remained poor in Zimbabwe as perennially unearthed by the Office of the Auditor General. The principles of public financial management as enunciated in section 298 of the supreme constitution have continuously been violated. The Auditor General noted in her 2019 report on parastatals that governance issues continue to dominate the findings on State Enterprises and Parastatals. Out of 69 issues identified in the 2019 financial year, 53 relate to the area of governance while 16 relate to revenue collection, employment costs and procurement. She further noted that governance issues reported in the year under review concern payment of board fees and allowances without approval of the responsible Minister, failure to declare interest by board members, absence / unbalanced composition of the Board of Directors and other issues on ineffective internal control systems. The Auditor General also examined 31 Appropriation Accounts and 7 Fund Accounts and highlighted key audit findings and recommendations in the Report on the Appropriation Accounts and Fund Accounts of Zimbabwe. The OAG also discovered 77 arrear accounts comprising of the

Revenue and Finance Statements and Fund Accounts of Zimbabwe which highlighted governance issues; poor revenue collection and debt management; procurement irregularities among other pertinent issues.

ZIMCODD is in the 3<sup>rd</sup> year of implementing the Strengthening Transparency and Accountability (STAP) project whose overall goal is of promoting transparency and accountability in the management of public finances. To this end, an analysis of the OAG report contributes to two main objectives of the STAP project which are to influence the legislative and institutional reform of public finance management by 2023 & to increase capacity and effectiveness of Parliament's oversight role in the management of public finances in the course of the 9th Parliament. A comprehensive analysis of the OAG report is critical in ensuring that OAG findings are publicized and to inculcate a culture of transparency and accountability in public resource use. The analysis should therefore seek to improve the capacity of the parliament and of citizens to exercise oversight on the management of public finances and to demand accountability from the Executive. Thus, a comprehensive and shrewd analysis which presents possible policy interventions that contribute to PFM policy reforms is necessary for the country to gravitate towards sound public finance management anchored on transparency and accountability.

### **3. Objectives:**

The analysis should satisfy the following objectives:

- Produce an astute analysis of the 2019 OAG report from both social and economic justice and sound PFM lens (maximum length-15pages);
- Flag out cases of misuse and abuse of public resources and provide insights on implications of such resource mismanagement on the realization of social and economic justice and overall sound public finance management in Zimbabwe; and
- On the basis of the analysis, recommend actionable policy alternatives to responsible stakeholders to promote transparency and accountability in the management of public finances.

### **4. Roles and Responsibilities of the consultant**

The Consultant shall produce an analysis of the 2019 OAG report from a socio-economic justice and public finance management perspective.

### **5. Deliverables**

An astute report on the analysis of the 2019 OAG report. The report will be guided by the following outline:

- a. Desktop analysis of recent PFM trends, challenges and key developments including legal and institutional reforms (or lack thereof);
- b. Situating the OAG Report within the PFM architecture and present-day political economy (role, importance and relevance);
- c. Outline and analysis of OAG Report's key findings and their implications for PFM & social and economic justice in Zimbabwe (*presenting highlights of key issues in the report in a manner consumable to all citizens and also demonstrating foregone benefits*). Where possible demonstrate how each case militate against attainment of a particular SDG.

- d. Recommendations on addressing noted irregularities in the OAG Report and adoption of OAG recommendations to strengthen PFM to: Government agencies, Parastatals, Parliament, Civil Society.

#### **6. Time Frame**

The timeline for the assignment is 7 working days from the date of awarding of contract.

#### **7. Terms of Payment**

Payment will be done according to agreed terms and budget with the successful applicant(s).

#### **8. Reporting**

The consultant will report to the Programmes Manager for this assignment.

#### **9. Qualifications and Experience**

The organisation is looking for a person (s) with knowledge and a clear understanding of public finance management in Zimbabwe. The individual must be in possession of a University Degree in Economics, Law or Social Sciences. Must have experience in analysing Reports of the Office of the Auditor General. The individual must also be familiar with broad policy and legal frameworks in Zimbabwean Public finance management systems and must have excellent writing and oral communication skills in English language.

#### **10. To Apply**

Interested individuals should send their CV, expression of interest (Eoi) with budget (US\$) and time frame to [info@zimcodd.co.zw](mailto:info@zimcodd.co.zw) by **IPM on Friday, 16 July 2021**. Only successful applicants will be contacted.