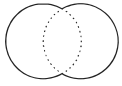


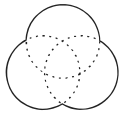
Overview



Transparency:

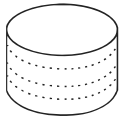
59 /100

(Open Budget Index score)



Public Participation:

19 /100



Budget Oversight:

48 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and 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 legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

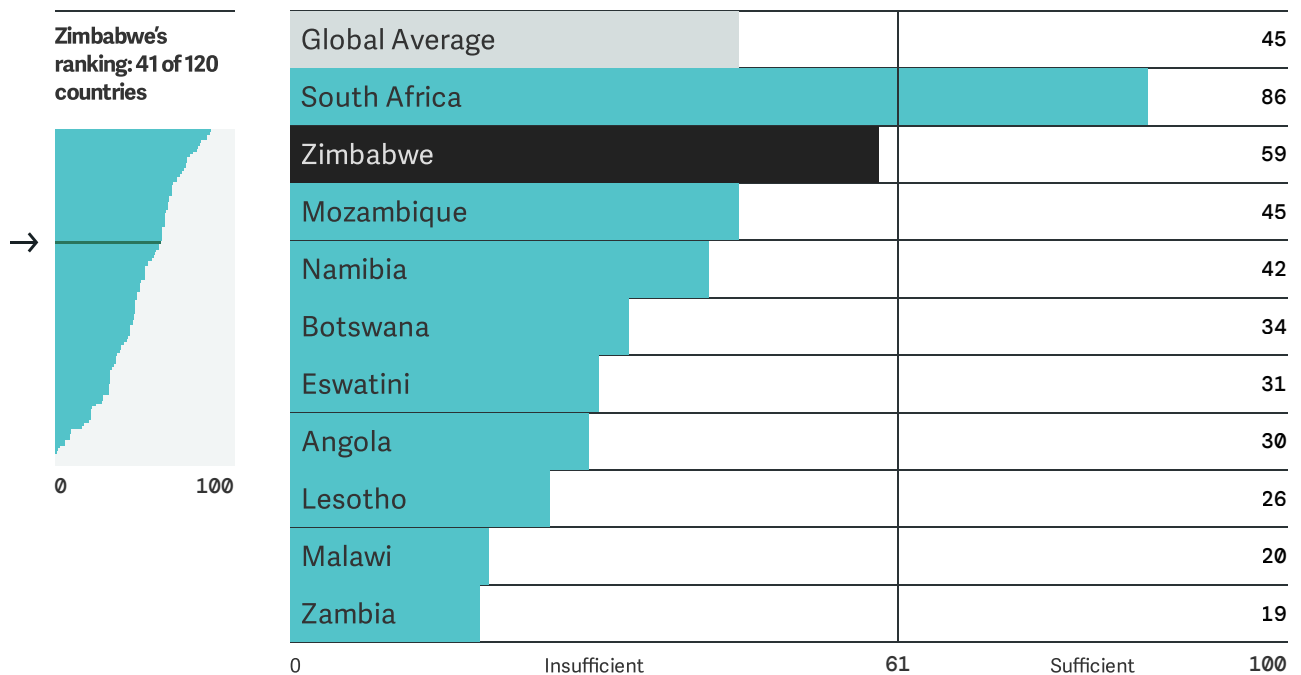
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

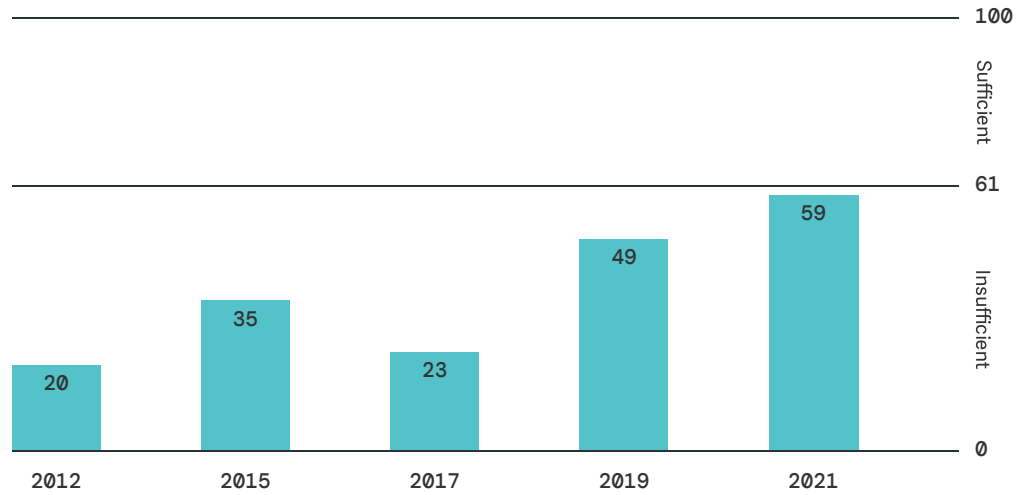
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Zimbabwe has a transparency score of **59** (out of 100).

Transparency in Zimbabwe compared to others



How has the transparency score for Zimbabwe changed over time?



Public availability of budget documents in Zimbabwe

KEY

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	⊘	⊘	⊘	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	⊘	●	●	●	●
Year-End Report	⊘	⊘	⊘	●	●
Audit Report	⊘	●	●	●	●

How comprehensive is the content of the key budget documents that Zimbabwe makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	72
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	67
Enacted Budget	The budget that has been approved by the legislature.	2020	78
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019 & 2020	59
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	15
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	45
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	67

Zimbabwe's transparency score of **59** in the OBS 2021 is moderately higher than its score in 2019.

What changed in OBS 2021?

Zimbabwe has increased the availability of budget information by:

- Publishing the Mid-Year Review online.
- Increasing the information provided in the Executive's Budget Proposal.
- Increasing the information provided in the Enacted Budget.

Recommendations

Zimbabwe should prioritize the following actions to improve budget transparency:

- Include in the Annual Economic and Fiscal Review Report detailed actual outcomes for expenditures, comparisons between borrowing estimates and actual outcomes and comparisons between planned nonfinancial outcomes and actual outcomes.
- Improve the comprehensiveness of the Citizens Budget and Mid-Year Review.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

Zimbabwe has a public participation score of **19** (out of 100).

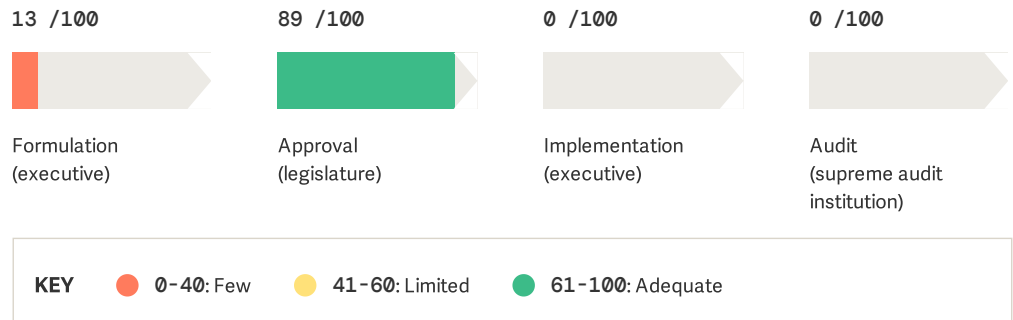
Public participation in Zimbabwe compared to others

Global Average	14
Zambia	24
South Africa	19
Zimbabwe	19
Mozambique	18
Malawi	13
Angola	7
Botswana	6
Eswatini	2
Lesotho	2
Namibia	0

0 Insufficient 61 Sufficient 100

For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Zimbabwe's Ministry of Finance and Economic Development has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to ensure budget monitoring and expenditure tracking by the public during budget implementation.
- Expand mechanisms and platforms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Zimbabwe's Parliament has established public hearings related to the consultations and approval of the annual budget, but should also prioritize the following actions:

- Hold public hearings on the Audit Report and allow members of the public or civil society organizations to testify during these hearings.
- Increase geographic coverage during its budget consultations.

Zimbabwe's Office of the Auditor-General should prioritize the following actions to improve public participation in the budget process:

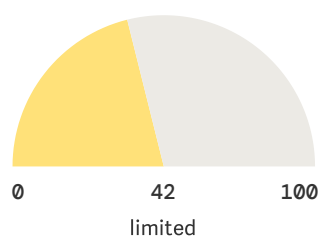
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

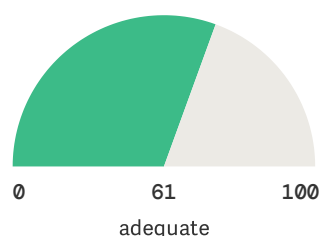
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Zimbabwe, together, provide limited oversight during the budget process, with a composite oversight score of **48** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Zimbabwe's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- The legislature should approve the Executive's Budget Proposal before the start of the budget year.
- The Parliamentary Portfolio Committee on Budget, Finance and Economic Development should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive spends any unanticipated revenue or reduces spending due to revenue shortfalls.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Zimbabwe Office of the Auditor-General, the following actions are recommended:

- Require legislative or judicial approval to remove the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Zimbabwe's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is not set in law, and it reports to the legislature. It publishes an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Ernest Nyimai and Leonard Mandishara
National Association of Non-Governmental Organisations (NANGO)
2 McGowan Road; Milton Park; Harare, Zimbabwe
enynyims@gmail.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Zimbabwe by a representative of the Ministry of Finance and Economic Development.