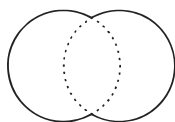


Overview



Transparency:

63 /100

(Open Budget Index score)



Public Participation:

22 /100



Budget Oversight:

56 /100

About the survey

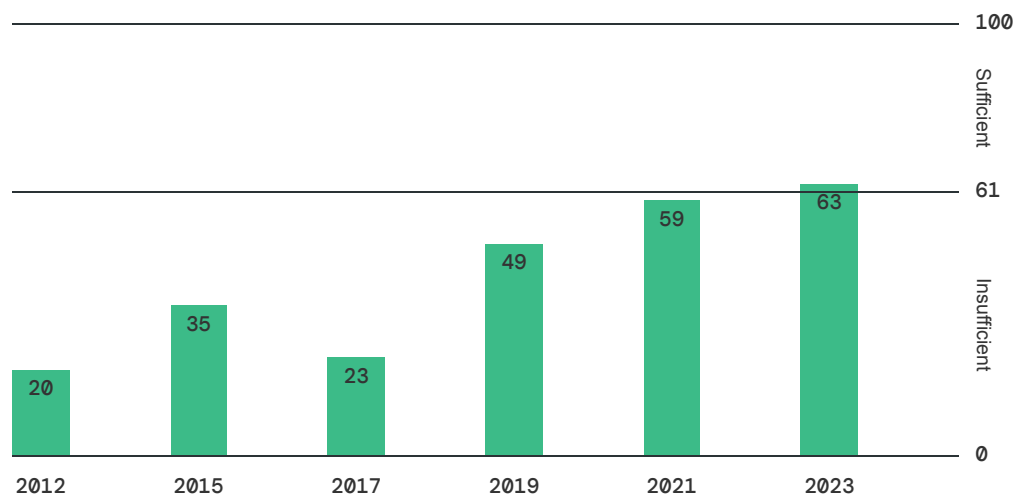
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money 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 9th edition of the OBS covers 125 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

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	2023
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.	2023	78
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.	2023	65
Enacted Budget	The budget that has been approved by the legislature.	2022	45
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.	2023	67
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	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.	2022	70
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.	2021	57
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2021	57

Zimbabwe's transparency score of **63** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Zimbabwe has increased the availability of budget information by:

- Increasing the information provided in the Mid-Year Review.

However, Zimbabwe has decreased the availability of budget information by:

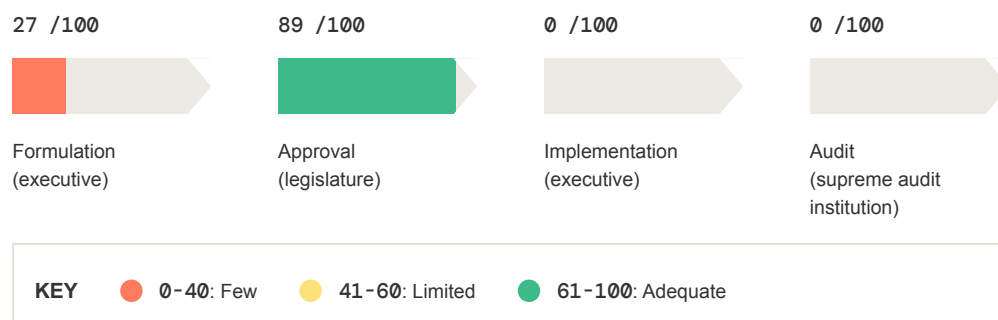
- Reducing the information provided in the Enacted Budget.

Recommendations

Zimbabwe should prioritize the following actions to improve budget transparency:

- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes and comparisons between planned nonfinancial outcomes and actual outcomes.
- Improve the comprehensiveness of the Audit Report and Enacted Budget.

Extent of opportunities for public participation in the budget process



Recommendations

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

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms 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 approval of the annual budget, but should also prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

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

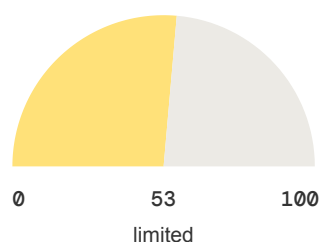
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

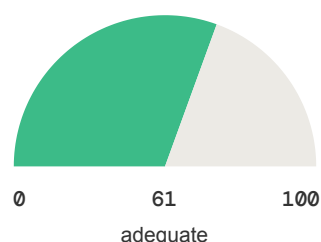
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information 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 **56** (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 adequate 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.
- 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 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- 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.