

Overview



Transparency:

49 /100

(Open Budget Index score)



Public
Participation:

33 /100



Budget Oversight:

41 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

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 the legislature and auditor 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 7th edition of the OBS covers 117 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2019 Global Report, findings for all surveyed countries, and the Data Explorer.

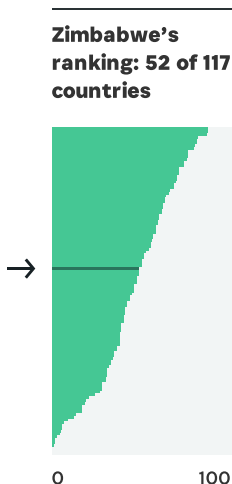


Transparency

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 **49** (out of 100).

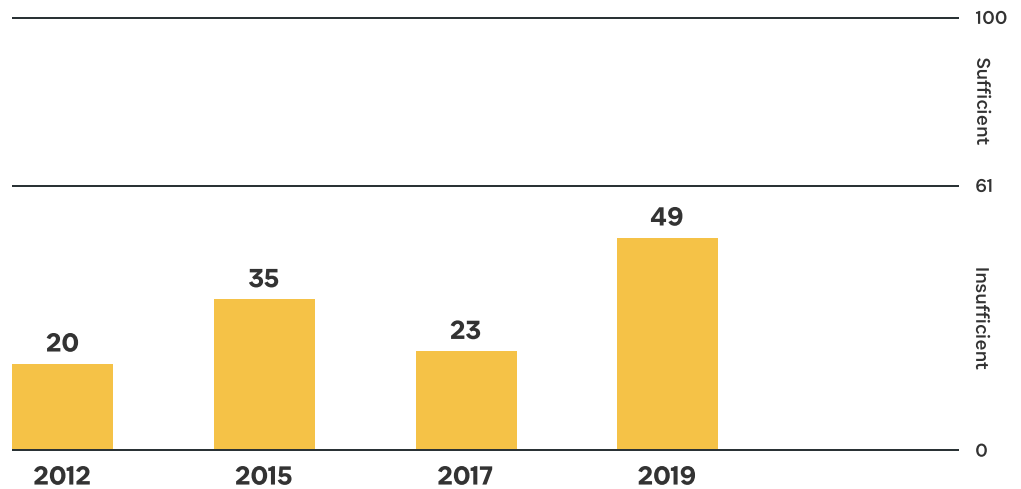
Transparency in Zimbabwe compared to others



Global Average	45
South Africa	87
Namibia	51
Zimbabwe	49
Mozambique	42
Botswana	38
Angola	36
Eswatini	31
Lesotho	31
Zambia	30
Malawi	27

0 Insufficient 61 Sufficient 100

How has the transparency score for Zimbabwe changed over time?



Public availability of budget documents in Zimbabwe

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

Document	2012	2015	2017	2019
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?

- 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.	2019	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.	2019	52
Enacted Budget	The budget that has been approved by the legislature.	2018	50
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.	2019	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2017 & 2018	67
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.	2018	Internal Use
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.	2017	38
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2017	62

Zimbabwe's transparency score of **49** in the OBS 2019 is substantially higher than its score in 2017.

What changed in OBS 2019?

Zimbabwe has increased the availability of budget information by:

- Publishing the Enacted Budget, Citizens Budget, and Year-End Report online.
- Publishing the In-Year Reports online in a timely manner.
- Increasing the information provided in the Executive's Budget Proposal.
- Increasing the information provided in the Pre-Budget Statement.

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

- Producing the Mid-Year Review for internal use only.

Recommendations

Zimbabwe should prioritize the following actions to improve budget transparency:

- Publish the Mid-Year Review online in a timely manner. This should occur every year, regardless of whether or not a supplementary budget is needed. The Mid-Year Review should be published within three months of the mid-point of the fiscal year.
- Include in the Executive's Budget Proposal financial and macroeconomic information. This could be accomplished by including information on financial and nonfinancial assets, estimates of expenditure arrears, information on contingent and future liabilities, as well as showing the impact that different macroeconomic assumptions (i.e., sensitivity analysis) have on expenditures, revenues, and debt.
- Include in the Year-End Report debt information and detailed actual outcomes for expenditures.
- Improve the comprehensiveness of the Citizens Budget and Enacted Budget.



Public Participation

Transparency alone is insufficient for improving governance. Inclusive public participation is crucial for realizing the positive outcomes associated with greater budget transparency.

The OBS also 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](#) ⁷, and scores each country on a scale from 0 to 100.

Zimbabwe has a public participation score of **33** (out of 100).

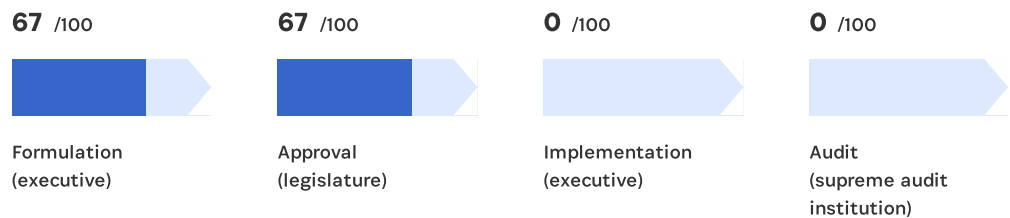
Public participation in Zimbabwe compared to others

Global Average	14
Zimbabwe	33
South Africa	24
Zambia	20
Malawi	15
Mozambique	11
Angola	9
Botswana	9
Lesotho	0
Namibia	0
Eswatini	0

0 Insufficient 61 Sufficient 100

For more information, see [here](#) ⁷ for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



few: 0 - 40; limited: 41 - 60; adequate: 61 - 100

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 monitor budget implementation.
- Expand mechanisms during budget formulation that 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.

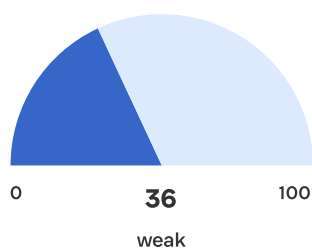


Budget Oversight

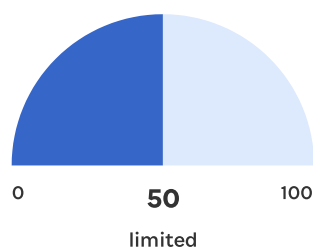
The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information 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 **41** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



weak: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Zimbabwe's Parliament provides weak 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 legislature should approve the Executive's Budget Proposal before the start of the budget year.
- A legislative committee 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.
- The legislature should publish portfolio committee meeting reports 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 forecasts produced by the executive.

**The indicators for IFIs are *not* scored*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- 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.