

Provides scant information to the public in its budget documents during the year.

OPEN BUDGET INDEX SCORE
— OUT OF 100 —

81-100 Extensive

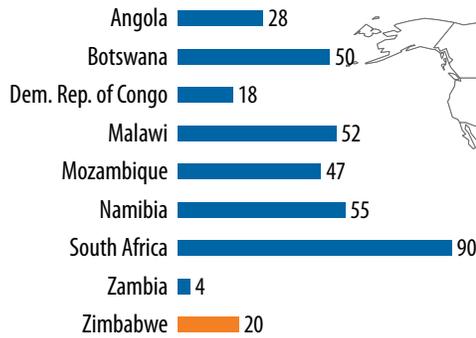
61-80 Substantial

41-60 Some

21-40 Minimal

0-20 Scant or None

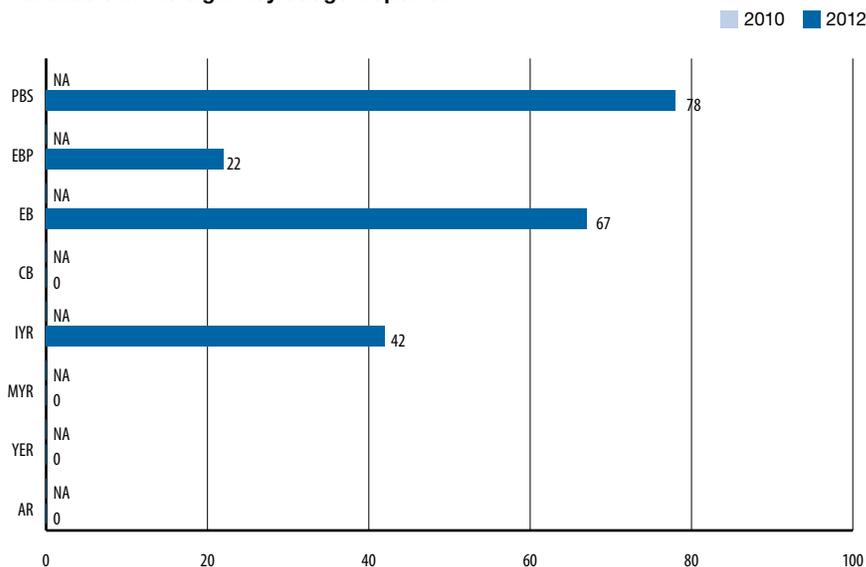
How does Zimbabwe compare to its neighbors in Southern Africa?



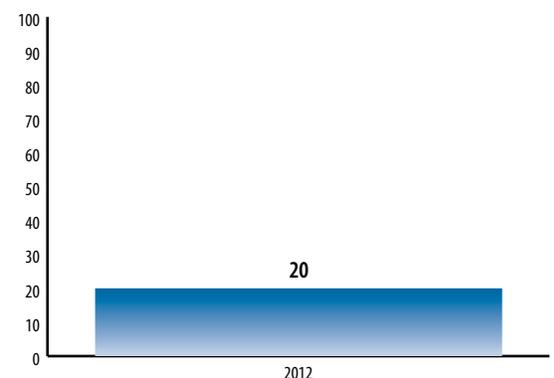
What are each of the eight key budget documents, and does the public have access to them?

Document	Description of Document	Publication Status
PBS	Pre-Budget Statement: Provides information that links government policies and budgets and typically sets forth the broad parameters that will define the budget proposal that is presented to the legislature.	Published
EBP	Executive's Budget Proposal: Presents the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action.	Published
EB	Enacted Budget: The legal instrument authorizing the executive to raise revenues, make expenditures, and incur debt.	Published
CB	Citizens Budget: A nontechnical presentation to enable broad public understanding of a government's plans for raising revenues and spending public funds in order to achieve policy goals.	Not Produced
IYR	In-Year Reports: Periodic (monthly or quarterly) measures of the trends in actual revenues, expenditures, and debt, which allow for comparisons with the budget figures and adjustments.	Published
MYR	Mid-Year Review: An overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies.	Not Produced
YER	Year-End Report: Information comparing the actual budget execution relative to the Enacted Budget.	Not Produced
AR	Audit Report: Independent evaluation of the government's accounts by the country's supreme audit institution. It typically assesses whether the executive has raised revenues and spent monies in line with the authorized budget, and whether the government's accounts of its revenues and expenses are accurate and provide a reliable picture of the fiscal situation.	Not Produced

From Zero to 100: Has Zimbabwe increased the amount of information it makes available in the eight key budget reports?



OBI score for one Survey



Open Budget Index

The **Open Budget Survey** assesses whether the central government in each country surveyed makes eight key budget documents available to the public, as well as whether the data contained in these documents is comprehensive, timely, and useful. The Survey uses internationally accepted criteria to assess each country's budget transparency developed by multilateral organizations, such as the International Monetary Fund (IMF), the Organization for Economic

Co-operation and Development (OECD), and the International Organization of Supreme Audit Institutions (INTOSAI).

The scores on 95 of the 125 Open Budget Survey questions are used to calculate objective scores and rankings of each surveyed country's relative transparency. These composite scores constitute the Open Budget Index (OBI), the world's only independent and comparative measure of budget transparency.

Zimbabwe's OBI 2012 score is 20 out of 100, which is well below the average score of 43 for all the 100 countries surveyed. Its score is higher than the scores of the Democratic Republic of Congo and Zambia but lower than the scores of other countries in the region, including Malawi, Mozambique, Namibia, South Africa, Botswana, and Angola. Zimbabwe's score indicates that the government provides the public with scant information on the national government's budget and financial activities during the course of the budget year. This makes it challenging for citizens to hold the government accountable for its management of the public's money.

The Open Budget Index is composed of subscores for each of the eight key budget documents assessed in the Survey. These subscores represent the average of the scores received on a set of questions in the Survey that measure the public availability of and amount of information in the documents. The subscores are comparable across all of the countries included in the Survey.

Recommendations

With a score of 20 out of 100 on the Open Budget Index 2012, the government of Zimbabwe has the potential to greatly expand budget transparency by introducing a number of measures, some of which can be achieved very quickly and at almost no cost to the government.

The International Budget Partnership recommends that Zimbabwe undertake the following steps to improve budget transparency:

- Produce and publish a Mid-Year Review, Year-End Report, and Audit Report. Detailed guidance on the contents of these documents can be found in this guidebook: <http://bit.ly/QGzHv8>. As per the Open Budget Survey 2012, 29 countries publish a Mid-Year Review, including Zimbabwe's neighbors Malawi, Mozambique, and South Africa; 72 countries publish a Year-End Report, including its neighbors Angola, Botswana, Mozambique, Namibia, and South Africa; and 68 countries publish an Audit Report, including its neighbors Botswana, Malawi, Mozambique, Namibia, Zambia, and South Africa. Links to the budget documents published by these countries can be accessed from the IBP's website: <http://bit.ly/P8NPOV>.

- Produce and publish a Citizens Budget. Detailed guidance on the contents of the Citizens Budget can be found in this guidebook: <http://bit.ly/QGzFmJ>. According to the Open Budget Survey 2012, 26 countries publish a Citizens Budget, including its neighbors Botswana and South Africa.

- Increase the comprehensiveness of the Executive's Budget Proposal, specifically by focusing on providing information on the following areas:

- expenditures for the budget year, using a functional and economic classification of data, as well as program-level data for all expenditures (see questions 2-4 of the Open Budget Questionnaire);
- estimates of the aggregate level of expenditure for more than one year prior to the budget year, expenditure estimates for all individual programs and for economic and functional classifications for the previous year, and actual outcomes of the previous budget years (see questions 19-21 and 23-25 of the Open Budget Questionnaire);
- estimates of all sources of tax revenue and nontax revenue identified individually (see questions 7-8 of the Open Budget Questionnaire);
- estimates of the aggregate level of revenue and individual sources of revenue for a multi-year period (see questions 9-10 of the Open Budget Questionnaire);
- all sources of tax and nontax revenue identified, including estimates of the aggregate level of revenues for more than one year prior to the budget year, prior-year revenue estimates for individual sources of revenue, and by revenue classification, and actual outcomes for revenues (see questions 27-28 and 30-32 of the Open Budget Questionnaire);
- data on the total government debt outstanding for the budget year, extensive information on the composition of the government debt, impact of different macroeconomic assumptions on the budget (see questions 11 and 13 of the Open Budget Questionnaire);
- extensive information on the level and composition of government debt for at least two years prior to the budget year (see questions 33-34 of the Open Budget Questionnaire);
- impact on budget of different macroeconomic assumptions (see question 15 of the Open Budget Questionnaire);

- extensive information on the impact of policy proposals on expenditures and revenues, using quantitative estimates as well as with a narrative discussion; how the proposed budget is linked to government's stated policy goals for a multi-year period; and performance indicators and targets for expenditure programs (see questions 16-17 and 48-55 of the Open Budget Questionnaire);
 - information on extra-budgetary funds, intergovernmental and public corporation transfers, quasi-fiscal activities, expenditure arrears, earmarked revenues, contingent and future liabilities, financial and nonfinancial assets, sources of donor assistance (both financial and in-kind), and tax expenditures (see questions 35-47 of the Open Budget Questionnaire); and
 - a detailed timetable for the formulation of the Executive's Budget Proposal is given, and the executive adheres to the dates in the timetable (see questions 56-58 of the Open Budget Questionnaire).
- Increase the comprehensiveness of In-Year Reports by comparing actual year-to-date expenditures and revenues with either the original estimate for that period or the same period in the previous year; and borrowing and the composition of government debt should also be presented (see questions 66 and 69-71 of the Open Budget Questionnaire).

Strength of Legislatures and Supreme Audit Institutions in Budget Oversight

The Open Budget Survey examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAIs). These institutions play a critical role — often enshrined in national constitutions — in planning and overseeing the implementation of national budgets.

The Open Budget Survey assesses whether legislatures provide effective budget oversight by measuring performance on 11 indicators, including: consultations with the executive prior to the tabling in the legislature of the draft budget, research capacity, formal debate

on overall budget policy, time available to discuss and approve the budget, legal authority to amend the budget proposal, approval of shifts in expenditure budget and excess revenues collected, supplemental budget powers, authority to approve use of contingency funds, and scrutiny of audit reports.

The Open Budget Survey assesses whether supreme audit institutions are empowered to provide effective budget oversight by using the following four indicators: authority to remove the head of the supreme audit institution, legal power to audit public finances, financial resources available, and availability of skilled audit personnel.

Recommendations

The International Budget Partnership recommends that Zimbabwe undertake the following actions to improve budget oversight:

- The legislature should have a formal pre-budget policy debate prior to the tabling of the Executive's Budget Proposal, and it should have the authority in law to amend the Executive's Budget Proposal. The executive should hold consultations with the legislature to determine budget priorities and be required to seek approval from the legislature prior to shifting funds between line items, before using excess revenues that may become available during budget execution, and prior to using contingency funds (see questions 59, 98, 100, 102-104, and 106-107 of the Open Budget Questionnaire).
- Empower the supreme audit institution by the following actions: require the final consent of the legislature or judiciary to remove the head of the SAI; give the SAI full discretion to decide which audits it will undertake; empower the legislature or the judiciary to set the budget for the SAI, with the funding level broadly consistent with the resources the SAI needs to fulfill its mandate; and have skilled staff members of the SAI designated to undertake audits of the central government agencies that handle the security sector (see questions 90 and 92-94 of the Open Budget Questionnaire).

Zimbabwe and Angola are the weakest performers in Southern Africa on budget oversight and engagement

Country	Legislative Strength	SAI Strength	Public Engagement
Angola	Weak	Weak	Weak
Botswana	Moderate	Strong	Weak
De. Rep. of Congo	Moderate	Moderate	Weak
Malawi	Moderate	Moderate	Weak
Mozambique	Moderate	Weak	Weak
Zambia	Weak	Moderate	Weak
Namibia	Weak	Strong	Weak
South Africa	Strong	Strong	Moderate
Zimbabwe	Weak	Weak	Weak

Strong: average score above 66 of 100; **Moderate:** average score between 34 and 66; **Weak:** average score below 34

Opportunities for Public Participation

Research and advocacy experience of civil society over the past 15 years has demonstrated that transparency by itself is insufficient for improving governance. Transparency along with opportunities for public participation in budgeting can maximize the positive outcomes associated with open budgeting. Therefore, the Open Budget Survey assesses opportunities available to the public to participate in national budget decision-making processes. Such opportunities can be provided throughout the budget cycle by the executive, legislature, and supreme audit institution.

Based on these indicators, the Open Budget Survey 2012 finds that opportunities for public participation in the budget process in Zimbabwe are weak.

Zimbabwe has much room to improve public participation

Requirement	Finding
Process Followed Before Consultation	
Formal requirement for public participation (Q114)	Exists but is weak
Articulation of purposes for public participation (Q115)	Exists but is weak
Communication by the SAI of audit findings beyond publication of audit reports (Q124)	Does not exist
Process of Consultation	
Mechanisms developed by the executive for participation during budget planning (Q116)	Exists but is weak
Public hearings in the legislature on macroeconomic budget framework (Q119)	Exists but could be improved
Public hearings in the legislature on individual agency budgets (Q120)	Exists but is weak
Opportunities in the legislature for testimonials by the public during budget hearings (Q121)	Does not exist
Mechanisms developed by the executive for participation during budget execution (Q117)	Does not exist
Mechanisms developed by the SAI for participation in audit agenda (Q123)	Does not exist
Process Followed After Consultation	
Feedback by the executive on use of inputs provided by the public (Q118)	Does not exist
Release by the legislature of reports on budget hearings (Q122)	Does not exist
Feedback by the SAI on use of inputs provided by the public (Q125)	Does not exist

Recommendations

The International Budget Partnership recommends that Zimbabwe expand public engagement in budgeting after considering the Open Budget Survey indicators on which the country performs poorly (see table below and questions 114-125 in the Open Budget Questionnaire).

Description of Survey, Methodology, Reliability, and Researcher Contact Information

The Open Budget Survey is a fact-based research instrument that uses easily observable phenomena to assess what occurs in practice. The research conclusions are typically supported by citations and comments, including reference to a budget document, a law, or other public document; a public statement by a government official; or comments from a face-to-face interview with a government official or other knowledgeable party. The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by two anonymous experts who also have no association with government. In addition, the IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results. The entire research process for 2012 took over 18 months between July 2011 and December 2012 and involved approximately 400 experts.

The Open Budget Survey provides a reliable source of data on national budget transparency practices for governments, development practitioners, the media, and citizens. Current users of the Survey results include the Open Government Partnership, Collaborative Africa Budget Reform Initiative, INTOSAI, the World Bank in its Worldwide Governance Indicators, and a number of bilateral aid agencies and international and regional multilateral bodies. The publication of the Open Budget Survey 2012 has reinforced the Survey's preeminent position as a global data repository on budget transparency, participation, and accountability.

Research to complete this country's Open Budget Survey was undertaken by the National Association of Non-Governmental Organisations (NANGO), 5 Meredith Drive, Eastlea, Harare, Zimbabwe. Contact information: Cephas Zinhumwe at cephas@nango.org.zw, and Machinda Marongwe at machinda.marongwe@gmail.com

Despite repeated efforts, the IBP was unable to get comments on the draft Open Budget Questionnaire results from the Zimbabwean government.