Open Budget Survey 2015

Zimbabwe

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents
<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Treasury State of the Economy</td>
<td>2014</td>
<td>Monthly</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Quarterly Treasury Bulletin</td>
<td>2014</td>
<td>Quarterly</td>
</tr>
</tbody>
</table>
### Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Zimbabwe</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tick box if answer to the questions is “yes”</td>
<td></td>
</tr>
<tr>
<td>Question</td>
<td>Pre-Budget Statement</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>NA</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Comments:** The audit report is delayed and hence indicated as not available. The most recent mid-year report is the 2013 Mid-Year Policy Statement and the Year end report is that of 2013. The budget year has just entered mid year and reports for mid-year and Year end are not yet due. The Second quarter treasury bulletin is not yet out.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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### Table 2b. Details about Availability

**Zimbabwe**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Table 3. When Are the Key Budget Documents Made Available to the Public?

<table>
<thead>
<tr>
<th>Zimbabwe</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?</strong></td>
<td></td>
</tr>
<tr>
<td>100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>67. At least two months, but less than four months, in advance of the budget year, and at least one month</td>
<td></td>
</tr>
</tbody>
</table>
before the executive’s budget proposal is introduced in the legislature

- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**
Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. Two months or less, but more than 6 months, after the end of the budget year
- 33. More than 6 months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year


**Comments:** The year 2013 was an election year (harmonized Parliamentary and Presidential elections) which also included a Constitution referendum. The announcement of the Cabinet was delayed as well as the first sitting of Parliament

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

I agree and have revisited

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**Table 4. General Questions**

**Zimbabwe**

**YES/NO**  If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?

Yes

http://www.zimtreasury.gov.zw

Is there a law (or laws) guiding public financial management?

Yes

Public Finance Management Act 22:19
Audit and Exchequer Act 22:03

Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

Yes

Constitution of Zimbabwe Amendment (no.20) Act 2013
Access to Information and Protection of Privacy Act Chapter 10.27
Public Order and Security Act Chapter 11:17


Comments: The new Zimbabwe Constitution has provided a conducive environment for freedom of speech and an extended bill of rights, this will require the realignment of the Access to Information and Privacy Act as well as the Public Order and Security Act. The two Acts will need realignment as their provisions will be contrary to the constitution as they infringe on freedom of speech and participation of citizens.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In particular, the new Zimbabwe Constitution does provide for increased public participation in budgetary processes.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Zimbabwe

A. 

Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Pages 45-51

Comments: Administrative Units accounting for all expenditures are presented, please refer to summary o Estimates of Expenditure for Year Ending December 31, 2014 pages 45-51.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).
The Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Zimbabwe

B. Score: 0

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 214, Ministry of Finance and Economic Development pages

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Comments: The budget is not presented using the functional format.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


Comments: Refer to Vote 3 Public Service, Labour and Social Welfare Pages 71-80

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Zimbabwe
006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Ministry of Finance and Economic Development pages

Comments: For instance Refer to Vote 14. Ministry of Health and Child Welfare Page 199 IV.E Programmes, Health systems and diseases, HIV/AIDS Awareness Research and National Schistosomiasis were given allocations

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Zimbabwe

B.

Score: 67


Comments: The functional classification is missing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Ministry of Finance and Economic Development

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.
Zimbabwe

A.

Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Ministry of Finance and Economic Development Page 13

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Zimbabwe

A.
Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Ministry of Finance and Economic Development Page 13

Comments:

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not
all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 Ministry of Finance and Economic Page 13

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Zimbabwe
Score: 33


Comments: Estimates do not show the amount of net borrowing required during the budget year. The country accumulated external debt payment arrears which undermined the country's credit worthiness hence could not also borrow or receive any loans. This explains the reason why there are no figures for 2013 and 2014 because the Government is in no position to borrow. The 2014 National Budget Statement makes assumptions that (Page 95) continued re-engagement with creditors, including the implementation of the staff monitored programme to resolve the external debt overhung will unlock new financing which currently is not available.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Zimbabwe
Score: 0

Sources: 2014 National Budget Statement

Comments: Information provided only refers to 2012 without indications for the years ahead 2013 and 2014

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The non-presentation of core information on interest rates on the debt instruments, maturity profile of the debt and whether it is domestic or external debt is evidence of a lack of transparency and the absence of a proper debt management system.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Zimbabwe

Score: 67

Sources: The 2014 National Budget Statement 'Towards an Empowered Society and a Growing Economy'
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement 'Towards an Empowered Society and a Growing Economy'
Ministry of Finance and Economic Planning

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: The 2014 National Budget Statement 'Towards an Empowered Society and Growing Economy'
Ministry of Finance and Economic Development

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative
discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Zimbabwe

B.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100

Sources: Zimbabwe 2014 Budget Estimates For the Year Ending December 31, 2014 see votes

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
021. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Zimbabwe

A. Score: 100

Sources: Zimbabwe 2014 Budget Estimates For the Year Ending December 31, 2014 Page 45

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please
024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Zimbabwe

Score: 100

Sources: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 page 96

Comments: Only amounts for total expenditure with a current and capital split are shown.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).
**Zimbabwe**

**Score**: 100

**Sources**: The 2014 National Budget Statement ‘Towards an Empowered Society and a Growing Economy’ Pages 50-53 Zimbabwe Budget Estimates For the Year Ending December 31, 2014 pages 37

**Comments**: Estimates for BY 1 are presented by category please refer to Table V Consolidated Revenue Fund: Revenue and Borrowings 2013-2016

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

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**Zimbabwe**

**Score**: 100

**Sources**: Zimbabwe Budget Estimates For the Year Ending December 31, 2014 pages 37

**PEER REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

**C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

**D.** No, individual sources of revenue are not presented for BY-2 and prior years.

**E.** Not applicable/other (please comment).
030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Zimbabwe

A. Score: 100

Sources: The 2014 National Budget Statement ‘Towards Empowered Society and Growing Economy' pages 96

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)
032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).
A. Score: 100

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy' pages 88-91

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: No information is provided on extra-budgetary funds

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: While no information is provided on extra-budgetary funding activities, the government is
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Zimbabwe

B.
Score: 0

Sources: Zimbabwe 2014 Budget Estimates For the Year Ending December 31, 2014

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

**Zimbabwe**

C.

**Score:** 33

**Sources:** The 2014 National Budget Estimate 'Towards an Empowered Society and a Growing Economy' pages 119, 120, 255, 261, Zimbabwe 2014 Budget Estimates For the year ending December, 3 2014 pages 107, 108, 160,

**Comments:** Only a portion of transfers to public corporations is presented

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33

Sources: The 2014 National Budget Estimate 'Towards an Empowered Society and a Growing Economy' Zimbabwe 2014 Budget Estimates For the year ending December, 3 2014 Page 133, 153

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.


RESEARCHER’S RESPONSE

I do not agree. It is true that the Government of Zimbabwe has not been transparent for a long time and this changed in 2011 when the Government adopted the Staff Monitoring programme jointly done with
the IMF. Since then a lot of improvements were noted with the Government starting to disclose budget information. The sources cited by the reviewer are old and do not speak to the changes that happened in 2011.

039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33

Sources: Zimbabwe 2014 Budget Estimates For the year ending December, 3 2014 pages 9, 13

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

**Zimbabwe**

**D.**

**Score:** 0

**Sources:** The 2014 National Budget Estimate 'Towards an Empowered Society and a Growing Economy'

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Civil society has no and again raised the issue of non-transparency with regard to disclosure of government non-financial assets saying that it promotes their abuse and corruption.

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041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

**Zimbabwe**

**C.**

**Score:** 33
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

**Zimbabwe**

**Score:** 0

**Sources:** The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** This issue has been raised very often by the IMF and is seen to be one contributing factor to the unsustainable debt situation in the country.
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33


Comments: The theme of the 2014 National Budget Statement is based on ZIMASSETs vision which is 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.
051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?
A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The 2014 National Budget Statement, 'Towards an Empowered Society and a Growing Economy'

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Executive does ask for inputs from line ministries, agencies and business associations and even engages them before drawing the final budget. However, there is no transparency in the process.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).
Comments: Discussion covers only policies related to the wage bill, eliminating arrears, and social spending. For budget policies for social spending, it says only: “In 2014, social spending will be further prioritized in support of programmes under health, education and social protection.” This discussion does not seem sufficient to “guide the development of detailed estimates for the upcoming budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33


Comments: On pages 44-45, while the total for revenues is provided and the need to widen the revenue base, there is no discussion of revenue policies.
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: Zimbabwe, 2014 Pre-Budget Strategy Paper, 'Empowerment and Stabilization with Inclusive Growth'

Comments: The estimates of the external debt are for the end of 2012, not the end of the budget year (2014). And no estimates of interest payments are provided. Much of the discussion of debt is about how current policies and commitments are unfolding, although there is some discussion of future actions.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See earlier comments on question 14.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Zimbabwe

B.

Score: 0


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Zimbabwe

B.

Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Zimbabwe

D.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).
064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Zimbabwe

D.
Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.
D. A Citizens Budget is not published.
066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: N/A

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33


Comments: Only presented by economic classification

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Zimbabwe

A. Score: 100


Comments: Only a comparison with total expenditure is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Zimbabwe
B.

Score: 67

Sources: Treasury Quarterly Bulletin, Jan-Mar 2014, Statistical Tables. Data on interest payments and borrowing are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

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Zimbabwe

C.

Score: 33

Sources: Treasury Quarterly Bulletin, Jan-Mar 2014, Statistical Tables. There is some information on the composition of new borrowing only.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100

Sources: 2013, The Mid-Year Fiscal Policy Statement pages 10-11

Comments: The 2013 Mid-Year Fiscal Policy Statement is the most recent. The Mid-Year Fiscal Policy Statement for 2014 is not yet due and not compiled.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Zimbabwe

B.

Score: 67

Sources: 2013 Mid-Year Fiscal Policy pages 74-75

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Zimbabwe

Score: 67

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?
A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Zimbabwe

B.

Score: 67

Sources: The 2013 Mid-Year Fiscal Policy Statement pages 70-72

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Zimbabwe

A.

Score: 100

Sources: The 2013 Mid-Year Fiscal Policy Statement Pages 70-71
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Zimbabwe

B.

Score: 67

Sources: The 2013 Mid-Year Fiscal Policy Statement pages 71

Comments: Some sources are presented as "other taxes"

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

**Zimbabwe**

**B.**

Score: 67

**Sources:** The 2013 Mid-Year Fiscal Policy Statement Pages 134, 135, 136

**Comments:** Amount of net new borrowing required during the year is not applicable as currently Zimbabwe is still not credit worthy following years of arrears.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).
Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Zimbabwe

B. Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?
A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Zimbabwe

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

Comments: Amount of net new borrowing required during the budget year is not applicable as Zimbabwe is currently trying to restore its creditworthiness following defaults on its balance of payments

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: The Year End report is not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: N/A

Comments: While it is common knowledge that the Auditor General carries out all the three types of audits, the audit reports are delayed and to date no reports are publicly available. Over the years especially Ministry of Agriculture which has reportedly been in serious financial mismanagement have not taken Auditor General's reports seriously.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Zimbabwe

B. Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The answer is based on the nature of previous audit reports as no audit has been done in the budget year.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).
Public Accounts Portfolio Committee has raised concern on several occasions over the failure by the executives to take heed of recommendations made by the Auditor General. The Ministry of Agriculture and the Central Mechanical Unit have been cited as having dysfunctional Public Finance Management Systems. Executives have at times ignored requests by legislature to respond to questions in Parliament.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**B.** Yes, the SAI or legislature reports publicly on most audit recommendations.

**C.** Yes, the SAI or legislature reports publicly on some audit recommendations.

**D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**E.** Not applicable/other (please comment).
Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Zimbabwe

B.

Score: 67

Sources: Parliament Hansard 21 January 2014, 40-23

Comments: Yes there is an independent research office that does budget analysis and assists legislators. Pre-budget seminars as well as post budget seminars are conducted on behalf of parliament.
**Opinion**: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments**: The legislature also invites independent researchers to assist on budget analyses.

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**104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?**

- **A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

- **B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

- **C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

- **D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

- **E.** Not applicable/other (please comment).

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**Zimbabwe**

- **C.**

**Score**: 33


**Comments**: The Public Finance Management Act is however very weak on the role of Parliament in the budget formulation process. The only reference to the role of Parliament in budget formulation is Section 28 (5). The Section says the minister may, through the appropriate portfolio committee of Parliament (in this case Budget and Finance Committee), “seek the views of Parliament in the preparation and formulation of the budget for which purpose the appropriate portfolio committee shall conduct hearings to elicit the opinions of as many stakeholders in the national budget process”.

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105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33

Sources: The 2014 budget was submitted on 19 December 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33
108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: The legislature does not have any authority in law to amend the Executive’s Budget Proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to
shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Zimbabwe

C. 

Score: 33

Sources: Public Finance Management Act Page 161

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Zimbabwe

D.  
Score: 0

Sources: Public Finance Management Act pages 161, 164

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Zimbabwe

D.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Zimbabwe

B.

Score: 0

Sources: The most recent supplementary budget was approved in January 2014

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: Public Finance Management Act 22:19

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0
**Sources**: The AR 2012 is yet to be published

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**A.** The SAI has full discretion to decide which audits it wishes to undertake.

**B.** The SAI has significant discretion, but faces some limitations.

**C.** The SAI has some discretion, but faces considerable limitations.

**D.** The SAI has no discretion to decide which audits it wishes to undertake.

**E.** Not applicable/other (please comment).

**Zimbabwe**

**Score**: 0

**Sources**: Constitution of Zimbabwe 2013 Part 5 Section 309-310 Page 120 Audit Office Act 12/2009 Part II Section 5, Pages 6-8 Public Finance Management Act 22:19 Part IV Pages 165-167

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

**A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: http://www.thestandard.co.zw/2012/03/31/biti-appoints-five-members-for-audit-commission/
http://www.herald.co.zw/corruption-all-in-a-days-work/

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Zimbabwe

A. Score: 100
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33

Sources: Constitution of Zimbabwe 2013, Section 312 page 121 Audit Office Act 22:18 Part 11 Section 3 Page 5

Section 5. Public Engagement in the Budget Process
119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or
during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Zimbabwe

C.

Score: 33

Sources: Public Finance Management Act 22:19 Section 28(5) page 165

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Zimbabwe
Score: 33


Comments: The Ministry of Finance ussually advertises on the national daily newspaper and also on the Ministry's website. The information only states that there will be National Budget Consultations but hardly any other information that may guide the public on what it hopes to achieve as a result of the engagements

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Zimbabwe C.
123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: www.zimtreasury.go.zw http://www.chronicle.co.zw/2014-budget-delayed/

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on
how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Zimbabwe

D. Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Zimbabwe

B.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Zimbabwe

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?
A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

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**Zimbabwe**

**B.**

**Score:** 0

**Sources:** N/A

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

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**Zimbabwe**
Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.