An Assessment of the Macroeconomic Policy Formulation and Implementation Processes in Zimbabwe

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AN ASSESSMENT OF THE MACROECONOMIC POLICY FORMULATION AND IMPLEMENTATION PROCESSES IN ZIMBABWE

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1. INTRODUCTION

The policy formulation and implementation in Zimbabwe is guided by the Constitution of Zimbabwe particularly sections 299 and 301. These sections give oversight powers to the Parliament of Zimbabwe to monitor and oversee expenditure by the State and all Commissions and institutions and agencies of government at every level. This is intended to ensure that the country's financial resources are allocated and utilised in such a way that it promotes the national interest of the country. The statutes also recognizes the role of the central bank in complementing the fiscal policy through Section 317 which gives the Reserve Bank of Zimbabwe the mandate to protect the country's currency in the interest of balanced and sustainable economic growth; and to formulate and implement monetary policy.

One of the key challenges in Zimbabwe is the partial implementation of government policies and programmes. For example, ZIMASSET mid-term review has highlighted a number of areas and initiatives that are lagging behind in terms of implementation. Questions have been raised within and outside government regarding the reasons of the poor implementation record. Some commenters have pointed to possible flaws in the process formulation process, lack of policy consistency and co-ordination; lack of stakeholder buy in government programs and inadequate provision of funding to finance the government policies and program among others. The policy formulation and implementation processes have been identified not to be fully inclusive in terms participatory and taking into account the views and opinions of the various stakeholders. In the 2017 Open Budget Survey, which assesses governments engagement with the public in the budget process ranks Zimbabwe lower than the global average score an indication that little opportunities for multi stakeholder engagement in the policy formulation and implementation process.

This study sought to assess the macroeconomic policy making and implementation processes in Zimbabwe in order to get a deeper understanding the unsatisfactory policy implementation record and possible reasons behind this development. The study reviewed the policy intentions as set out in the policy targets and the policy outcomes, the level of inclusivity in the policy making process; the institutional structures supporting the policy process; factors that constitute a good policy in order to form an opinion of Zimbabwe's experience in policy implementation and the implications of the observed trend to achieving the middle income status by 2030. It has been argued that the policy formulation process is not inclusive enough to take into account all the necessary factors that normally determine the characters of a good policy. The study also looked at the national budget process given that the national budget is a key annual policy implementation plan. The International Monetary Fund (IMF) Code of Good Practices on Fiscal Transparency

(2007) states that a country's national budget process should follow an established timetable and be guided by well-defined macroeconomic and fiscal policy objectives. It also states that there should be clear mechanisms for the coordination and management of budgetary and extra budgetary activities within the overall fiscal policy framework.

Furthermore, questions have been raised with regards to the cost to the economy and society of non-implementation of planned government projects and programmes. These questions motivate the need to understand the macroeconomic policy formulation and implementation processes in Zimbabwe drawing lessons from other country experiences to improve economic management in the country.

1.1. Objectives of the Study

The main objective of the study is to assess the current economic policy making processes with the aim of identifying loopholes in the system and making suggestions on how future policies could have a larger impact in the economy. In particular, the study will:

- Identify gaps in the policy formulation and implementation in Zimbabwe;
- Identify the extent of public participation in the policy formulation and implementation process in Zimbabwe;
- Undertake a comparative analysis of best practices in public participation in the policy formulation and implementation process; and
- Recommend areas of further improvements with regards to the policy formulation and implementation processes in Zimbabwe.

Outline of the rest of the Study

Section 2 will look at the basic tenets of a public policy and global best practices. This section will set the context to discuss the role of policy dialogues and its implications to policy implementation; status institutional frameworks for policy making and implementation in Zimbabwe in section 3

2. BASIC TENETS OF A PUBLIC POLICY AND GLOBAL BEST PRACTICES

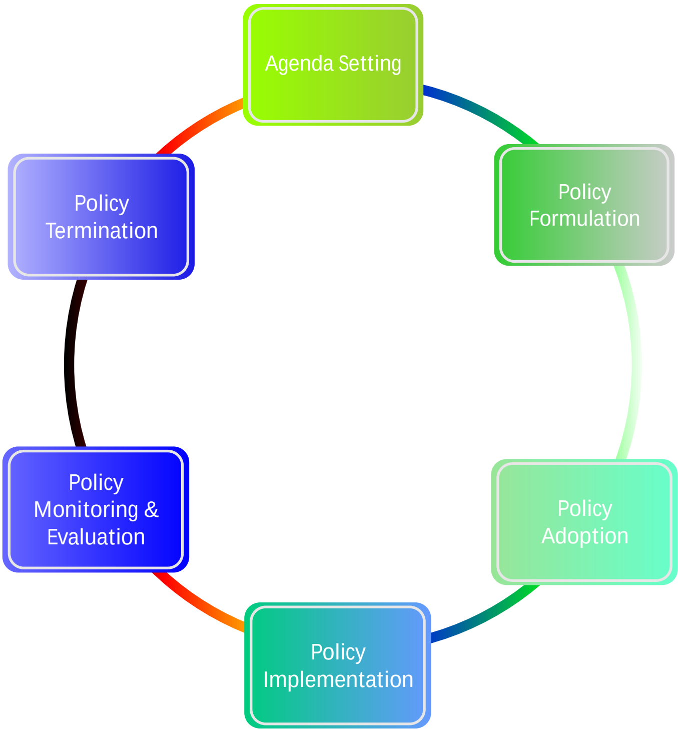
2.1 Public policy process

A public policy is a government action directed at achieving certain desired goals or objectives (Ikelegbe, 2006). Public policies translate political vision into programmes and actions to deliver outcomes desired by the citizens. Macroeconomic policies which are articulated in the development plans/strategies; budget statements and monetary policy statements are components of public policies. In particular, the national budget statement is annual macroeconomic policy implementation blue print/plan which articulates the macroeconomic and fiscal policy objectives; provides revenue proposals and expenditure estimates; allocates funding for government programs/projects through the different implementing ministries and departments. The budget statement also provides mechanisms for the coordination and management of budgetary and extra budgetary activities within the overall fiscal policy framework. Monetary policy on the other hand provides an outline of the monetary policy measures/instruments and targets designed to regulate the banking sector; manage money supply and payment system; maintain price and financial stability which form the bedrock for economic development.

Section 28 (5) of the PFMA states that the Minister of Finance may, through the appropriate portfolio committee of Parliament, seek the views of Parliament in the preparation and formulation of the national annual budget, for which purpose the appropriate portfolio committee shall conduct public hearings to elicit the opinions of as many stakeholders in the national annual budget as possible.

A thorough understanding of the public policy development cycle in general and macroeconomic policies in particular aids in appreciating the genesis of some policy implementation challenges. The public policy process can be divided into six distinct phases, which include agenda setting; policy formulation; policy adoption; policy implementation; policy evaluation and termination as reflected in Figure 1. The schematic presentation illustrates the cyclical and iterative nature of the public policy process.

Figure 1: Policy cycle



Agenda-setting refers to the first stage in the process when a problem is initially sensed by policy actors and a variety of solutions put forward. It sets the tone for the remainder of the cycle and helps policy makers decide which problems to address. A clear diagnosis of the policy problem during this stage helps articulating of fit for purpose policy intervention and strategies. Broad based consultation also assists in dissecting the issues to get to the core of the problem and explore a wide menu of policy intervention options.

Policy formulation a stage centres on producing a draft of the proposed policy by a planning team which is then distributed to stakeholders for comment. Exploring the body of evidence on the pros and cons of each policy option as well as the expected impact is critical at this stage. The selected policy is submitted for adoption. Sustainable macroeconomic policies blend the most competent technical evidence with political feasibility. The policy formulation process is inherently a political in nature as policy makers balance the demands and inputs of diverse interest groups. The process is also dynamic in that fine tuning of the policy can continue during the implementation stages to ensure that policy intentions are consistent with the results.

Once the policy is adopted, the policy implementation involves carrying out activities and action points that are set out in the policy. The responsibility passes from policy makers to policy implementers. Successful implementation of a policy is dependent not just on the actors who are responsible for enforcing it, but also on how well it was crafted during the problem identification and policy formulation stages (Bernstein, 2017). Critical factors that determine the success of public policy implementation included

Under policy evaluation policy makers conduct evaluations to determine the extent to which the policy achieved their goals. This stage measures the policy for effectiveness and there might be some modifications to the policy due to policy makers' shifting goals, values, beliefs or priorities. When new issues arise, the policy-making cycle begins again, helping governing bodies successfully address new and important challenges. Success or failure of a policy may be used to refine the policy or inform the development of subsequent policies. The policy can be terminated when set targets are met or when the socio-economic and political environment have changed such that new priorities would be set that might not be related to those upon which the policy was set (ZEPARU, 2012).

While these stages seem to be chronological, beginning with agenda setting and ending with evaluation and termination, policy decision making in real world rarely follows a linear format with distinct stages (Hallsworth et al., 2011). The stages of policy making do not just often overlap, they are often inseparable and may occur frequently throughout the lifetime of a single policy. Steps may be skipped or reversed along the decision-making process. Policy problems and policy solutions frequently emerge together, rather than one after another. In other words, plans may be present at the same time, or before a need to act has been identified.

[2] www.fao.org/docrep/013/i1679e/i1679e05.pdf, accessed 10 August 2018

2.2. Role of Policy Dialogues and Its Implications to Policy Implementation

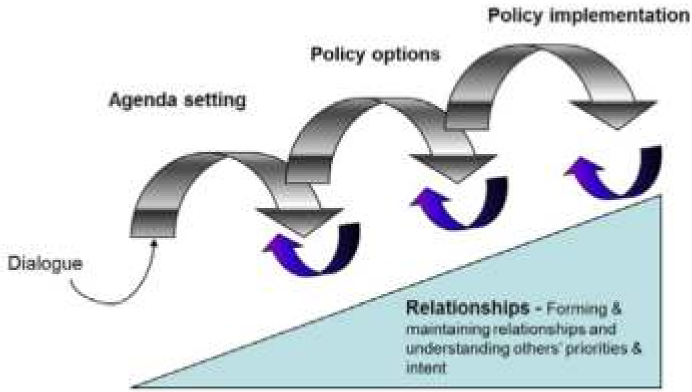
Policy dialogue is defined as organised deliberation between two or more actors on the allocation of values that are likely to result in new policies or modification of existing ones' (United Nations Research Institute for Social Development (UNRISD), 1997). In this regard policy dialogue can be understood as a negotiation over the allocation of values in a landscape of power and knowledge imbalances. Values are defined as the degree of importance that can be attributed to an object, action or concept. Policy dialogue are inherently a political as well as a technical process, and one where success must be measured both in terms of the quality of the process and the impact of results. Australian Agency for International Development (AusAID, 2011) developed a broad theory of policy dialogue success to improve the quality and impact of future policies. It argues that the success of policy dialogue should be measured in terms of both process and results:

Process: successful policy dialogue entails a sustained interchange of ideas, perspectives and analysis between relevant counterpart stakeholders, conducted in such a way that the process:

- promotes mutual trust and confidence between parties;
- is focused on a clearly-defined purpose;
- generates an understanding of each party's genuinely expressed values;
- incorporates evidence; and
- recognises the political as well as technical dimensions of policy reform, such that the conclusion represents a satisfactory outcome for all parties.

A successful policy dialogue is expected to put key policy issues on the policy agenda; yield tangible changes in policies; improve their implementation and promote sustainable development. In this regard successful policy dialogue therefore tends to range across three stages: agenda setting, policy options, and implementation as indicated in figure 2.

Figure 2: Successful Policy Dialogue - the Broad View



Source: AusAID, 2011

The dialogue process is not always linear. Instead, dialogue is often an iterative process in which counterparts are simultaneously engaged in revisiting agendas, revising policies and monitoring implementation. Impasses at the policy implementation stage may, for instance, require revisiting policies and regulations. Policy dialogues enhance policy implementation as stakeholders are appraised of progress in the policy implementation process, challenges being faced and remedial actions being put in place, resource requirements and complementary policy or legislative support required. In this regard key issues in the implementation of the policy are kept on government's agenda.

Evidence generated from research and policy analysis can be used to inform policy dialogue to generate consensus on selected policy options. These dialogue fora can be effective platforms for information/knowledge sharing and building relationships among diverse policy actors. Policy dialogues can also be used as platforms for joint monitoring and evaluation of the impact of policies, programs and projects being implemented by government. Thus, policy dialogues enhance interaction among policy actors which include: governments, private sector, development partners and civil society organizations throughout the policy development process, to encourage the exchange of knowledge and experience and the taking on-board of new ideas. The extent to which these policy dialogues are inclusive one can argue further enhances stakeholder ownership of policies and the chances of the policy being implemented successfully.

Related to this is the need for evidence informed advocacy by interest groups lobbying for policy change. This will enable policy makers to consider well considered consensus views from the respective stakeholder constituency i.e. business membership organizations; labour and farmers unions; umbrella bodies of civil society organizations, grass root organization and a specific value chain in the case of business operators rather than a clique of interest groups. Accommodating and changing policy to suit the needs of a clique of interest groups particularly those which are politically connected adversely affect policy implementation as the risks of the policy being contested/resisted are high. It is a fact that broad and participatory policy development processes can be time consuming and costly compared to in-house policy development carried out by technocrats in government with the assistants of external expert consultants. However, the two approaches are likely to result in different policy implementation outcomes especially if the policy issue is contentious. Thus, the inclusive approach is likely to enhance stakeholder buy-in which is critical in fostering unity of purpose during the policy implementation phase.

McConnell (2010) argues that achieving policy success resides in good policy design, evaluating the ex-ante likely impact of proposed policies, rather than relying simply on ex-post evaluation to produce a stamp of success or failure, or something in between that is followed by policy refinement, change or even termination. He further argued that 'a policy is successful if it achieves the goals that proponents set out to achieve and attracts no criticism of any significance and/or support is virtually universal.' Government may win the battle (process to the launch of the policy) and lose the war (programme/policy implementation stage, hence the need to make sure that programmes are implemented as planned with evaluation of the process mid-way and at the end. Resistance to implementation of a policy could arise if target beneficiaries are not given the opportunity to contribute to the formulation of the policies that affect their lives. Another cause of implementation gap is the failure of the policy makers to take into consideration the social, political, economic and administrative variables when analyzing for policy formulation. A policy that violates value systems of the citizens is likely to face implementation resistance. Similarly, failure to take the economic variables into consideration may also spell doom to policy implementation. What is the essence of formulating laudable policies without economic support?

3. INSTITUTIONAL FRAMEWORKS FOR POLICY MAKING AND IMPLEMENTATION IN ZIMBABWE

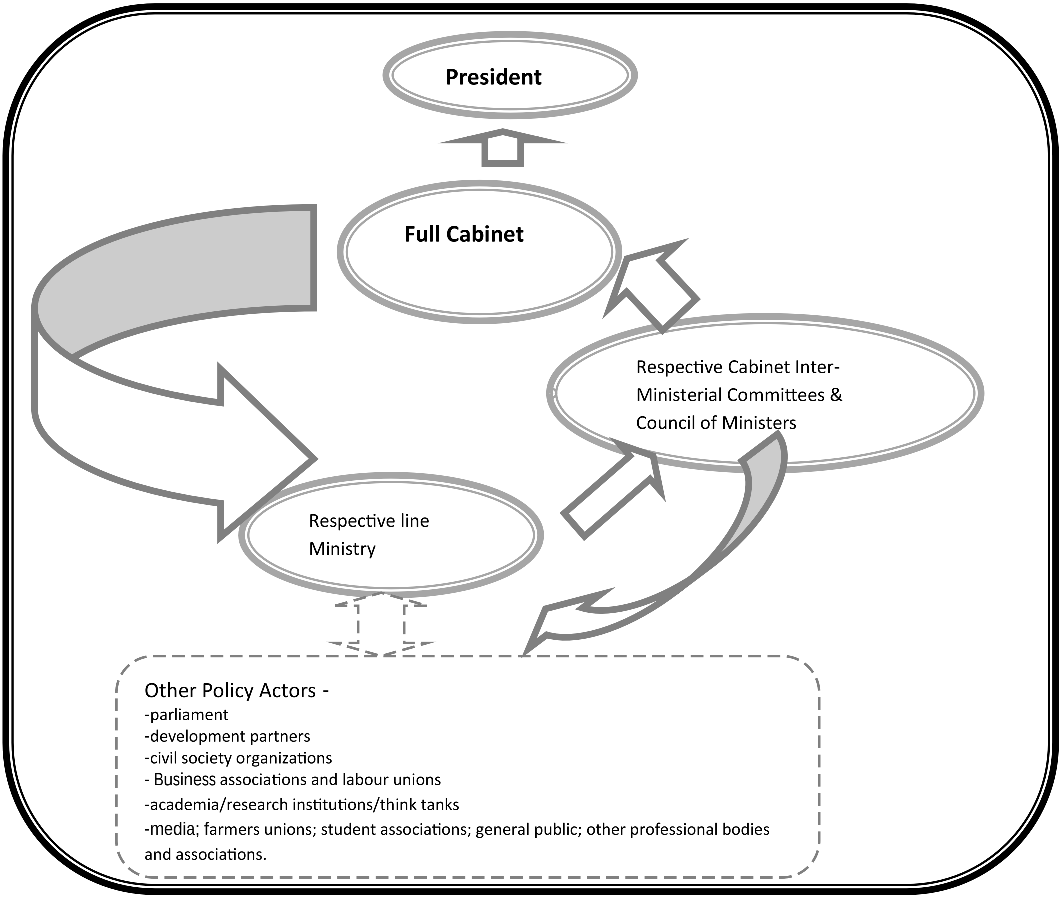
The policy formulation and implementation in Zimbabwe is guided by Section 14, subsection (1) of the Constitution of Zimbabwe. Sections 299 and 301 give oversight powers to the Parliament of Zimbabwe to monitor and oversee policy implementation, particularly expenditure by the State and all statutory bodies at every level. Section 7 (1)(a) of the Public Finance Management Act PFMA stipulates that it shall be the duty of the Minister of Finance to develop and implement a macroeconomic and fiscal policy and for that purpose be in a position to supervise, monitor and coordinate the finances of Zimbabwe. In crafting national policies, section 28 (5) of the PFMA requires that the government through the Minister of Finance may, through the appropriate portfolio committee of Parliament, seek the views of Parliament in the preparation and formulation of the national annual budget. These Committees are designated according to government portfolios to examine the expenditure, administration and policy of government departments and other matters falling under their jurisdictions as Parliament may by resolution determine. Currently, the National Assembly has 19 Portfolio Committees which are fully operational.

The IMF, Code of Good Practices on Fiscal Transparency (2007) requires that there should be clarity of roles and responsibilities in the policy making process and implementation. Government sector should be distinguished from the rest of the public sector and from the rest of the economy, and policy and management roles within the public sector should be clear and publicly disclosed. The structure and functions of government should be clear. The responsibilities of different levels of government, and the relationships between them, should be clearly specified.

Figure 2 provides a pictorial view of the institutional architecture/framework for policy making in Zimbabwe. Line ministries develop or formulate policies related to their mandates which then become Government policy, once approved by Cabinet. However, formulation of macroeconomic policies is a preserve of the Ministry of Finance and Economic Development as highlighted by section 7 (1)(a) of the PFMA which stipulates that it shall be the duty of the Minister of Finance to develop and implement a macroeconomic and fiscal policy for Zimbabwe.

[3] https://www.parlzim.gov.zw/about-parliament/committee-system/types-of-committees

Figure 3: The Institutional framework for policy making in Zimbabwe



3.1.Inter-ministerial Committees

Since macroeconomic policies (and other Government policies) are cross cutting in nature, the Department of Policy Formulation, Analysis and Coordination in the Office of the President and Cabinet has an oversight role on the formulation and analysis of all Government policies. The Department work closely with the Cabinet Secretariat. There are a number of inter-Ministerial Committees, developed to have oversight over respective economic sectors and also manage relationships among various government ministries. The committees comprise of officials drawn from the relevant ministries who are experts in their areas of operation. The purpose of the inter-ministerial committees is to review the policy positions/options being advocated and suggest areas of improvement. The deliberations within these committees also unpack and explore possible conflicts with other policies being implemented by other ministries. The recommendations of the inter-ministerial committee are passed on to the Committee of Permanent Secretaries, who in turn passes their own recommendations to Cabinet. Other stakeholders whose activities are impacted by the proposed policy can co-opted to attend the inter-ministerial committee meetings and provide their expert opinions.

3.2. Committee of Permanent Secretaries

The Committee of Permanent Secretaries discusses the policy position papers and recommendations drawn up by the respective inter-ministerial committees. The committees will make appropriate adjustment to the recommendations in line with the overall government development objectives. The main role of the Committee of Permanent Secretaries like their respective inter-ministerial committees is mainly aimed at ensuring that each ministry's policy initiatives are in line with the overall government objectives. This enhances synergies and support among all relevant ministries in line with the overall government's development plans and goals. In principal the Committee of Permanent Secretaries is supposed to ensure that all government ministries are operating in unionism in the execution of government policies and avoid “turfism” that is induced by a silo mentality.

In 2015, the Office of the President and Cabinet developed a policy formulation and analysis template meant to guide all government ministries in the development and analysis of policies. The template requires that the draft policy proposal to be clearly articulated before submission to Cabinet for approval. The policy statement is required to show the intended policy direction to solve an identified problem. The draft policy proposal is also expected to clearly state all the challenges and proposed policy options to solve the problems. The reasons could include: technical problems; budget constraints and governance issues.

The policy proposal is also required to have a comprehensive budget which shows the funding mechanism for the implementation of the policy. In view of policy proposals with financial/fiscal implications, the views of Treasury must be sought and appended thereto before such matters are brought to Cabinet.

3.3. The Cabinet

The Cabinet has the final say in the formulation of policy as well as in its implementation. After the input and review by the Committee of Permanent Secretaries, the draft policy is tabled for discussion by the relevant Cabinet Committee. The draft policy proposal to be submitted to the Cabinet should be able to convince the Executive to approve the policy proposals. Furthermore all policy issues for consideration by Cabinet are in the form of a written memorandum. It is the duty of the sponsoring Ministry to avail to the Cabinet Office for circulation the requisite number of copies of Cabinet Memoranda for consideration by Cabinet and its Committees. The Cabinet Committees will take into account and try to address the political implications of the policy thrust.

3.4. National Budget

The national Budget is the main implementation tool for policies of Government thus there tend to be increased interest and anxiety among stakeholders budget preparation period commences until the budget is table before Parliament for approval. As noted earlier according to the PFMA the Minister of Finance and Economic Development (MoFED) is mandated to develop and implement macroeconomic and fiscal policies for Zimbabwe through the allocation of public resources between ministries and other reporting units. The national budgets are expected to be aligned with the objectives; national priorities and support anchor/priority projects which are ordinarily articulated in the national development plans. Traditionally the call circular and more recently the pre-budget strategy papers produced by the (MoFED) set out the formal budget framework to be followed in the preparation of budget proposals by line Ministries and Departments. These are followed by consultation of Parliament through the Parliament pre and post budget seminars to enhance Parliament's oversight role.

In drafting the national budget the Ministry of Finance and Economic Development make use of a top-down approach to budgeting. In this case the line ministries are provided with expenditure ceilings to which they will have to adhere to in crafting their budgets. According to Zimbabwe Multi-Donor Trust Fund (2011) the emphasis on using a top-down budgeting arose from the observation that allowing budgets to be formulated according to a 'bottom-up' approach, where line ministries submit unconstrained budget requests can lead to overspending and unsustainable fiscal deficits. Hence, emphasis has been on the top-down approach in order to foster fiscal discipline by line ministries.

However, the GoZ and World Bank (2017) noted that the successful implementation of government policies in Zimbabwe is being hindered by the fact that the management of public resources is dissipated over a number of different agencies with limited coordination and cooperation. It is also stressed that the share of government wage bill on total expenditure places limitations on the country's growth trajectory. Furthermore, capacity in policy implementation in the public sector is, however, constrained by political interference. Policies that would have been informed and guided by financial and economic considerations, may be changed or put aside simply on the basis of political considerations.

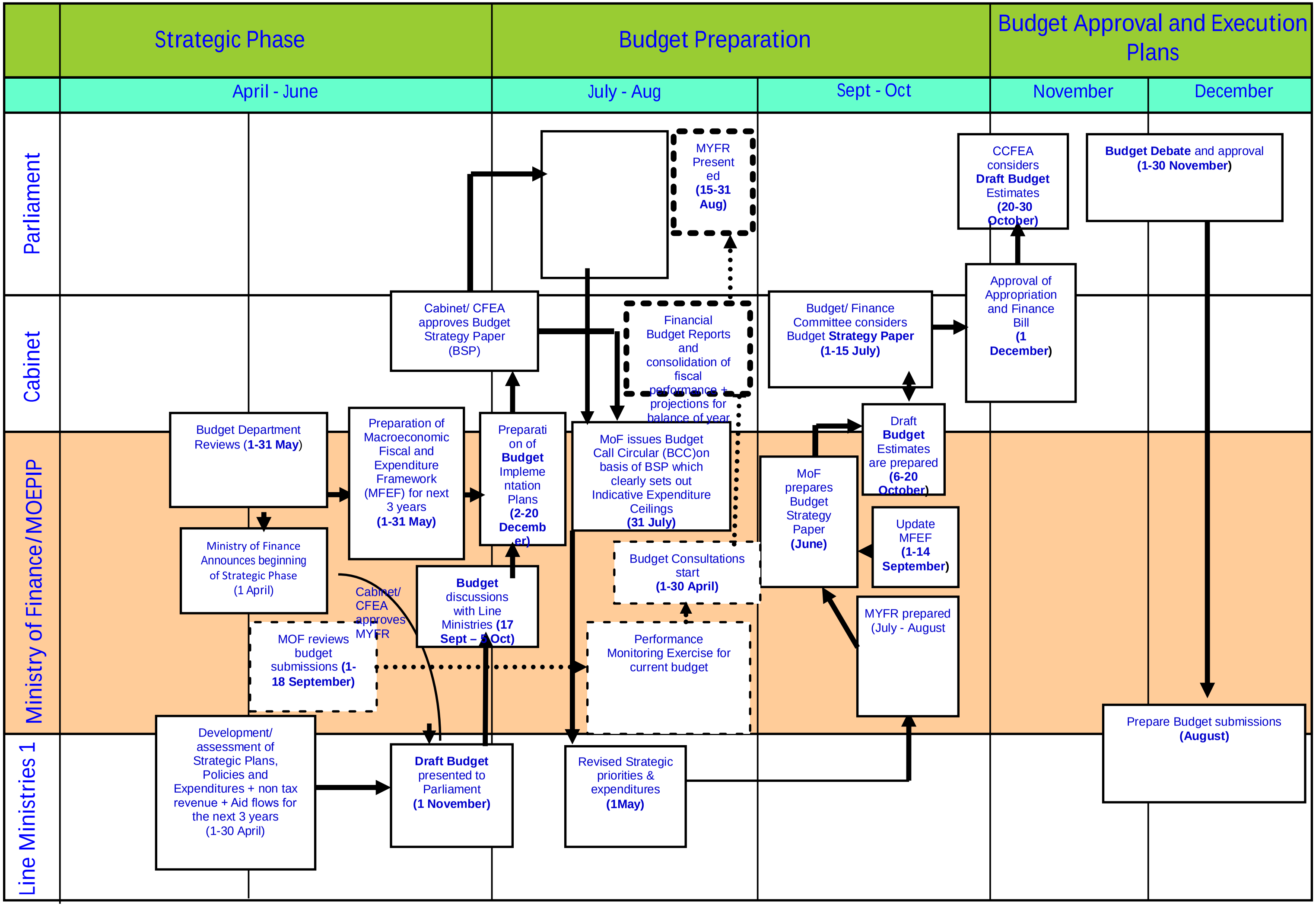
According to the GoZ and World Bank (2017) during the 1980s and 1990s Zimbabwe was seen as having a relatively robust budget preparation process and a well elaborated budget planning. The budget cycle was complimented by government through cabinet setting the key priorities for the next year's budget. This was followed by the development of an initial macroeconomic framework and issuing of the budget call circular to ministries requesting them to submit their initial budget proposals which are still being followed today.

The budget proposals submissions are reviewed by the Ministry of Finance and Economic Development after which the budget framework containing recommendations for the final ministry budget ceilings are prepared and submitted to the Cabinet Committee on Economic and Social Affairs. Following the approval of the budget framework, line ministries prepare their revised budget estimates within the agreed ceilings. After review of line ministries budget submissions by the MoFED the estimates are finalized and incorporated into the draft Budget to be presented in Parliament.

After Parliament have approved the budget, spending ministries get set to implement it with the active facilitation of the MoFED and some of its departments which play important roles at each step of the spending process. The annual budget authorizes expenditure but does not create an obligation to spend. Expenditure must be approved by the Ministry of Finance and Economic Development. Line ministries initiate spending by funding requests after parliament has passed the appropriations bill (Figure 3).

[4] https://www.afdb.org/fileadmin/uploads/afdb/Documents/Publications/CABRI%20AfDB%20ENG.pdf

Figure 4: Results Based Budget Cycle



According to the GoZ and World Bank (2017), state intervention in the economy exposed the budget system to abuse. As such, core budget and public finance management processes had been undermined. In the period between 2000 and 2008, the budget preparation cycle became increasingly compressed into the final months of the year as rising levels of inflation necessitated shortening the gap between budget preparation and the start of the new fiscal year. During the hyperinflation period the formal budget planning process was rendered meaningless, although the annual budget continued to be presented to Parliament prior to the start of the fiscal year as a formality[6].

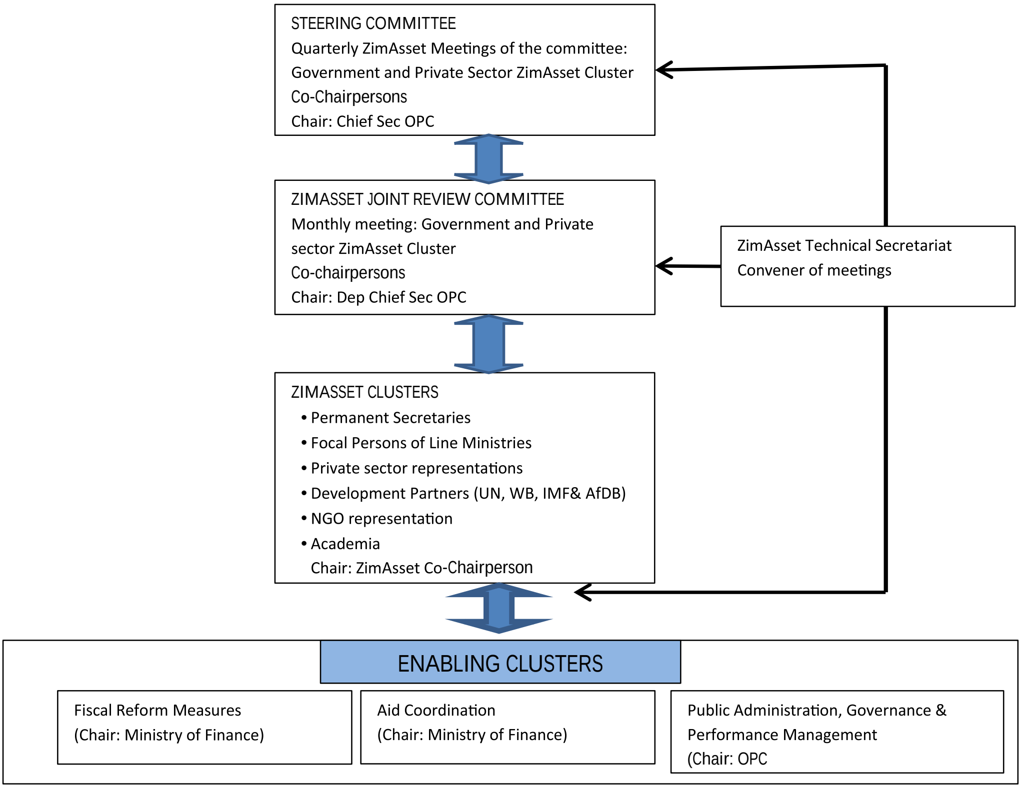
The Zimbabwe Multi-Donor Trust Fund (2011) noted that period between 2000 and 2008 was characterized by a dramatic reduction in the capacity of government to support the budget process as evidenced by substantial loss of skilled and experienced staff within the Ministry of Finance and Economic Development and line ministries. This resulted in the shortage of experienced staff in the operation and management of the budget process.

Within the Office of the President and Cabinet, the department of policy implementation, monitoring and evaluation plays an oversight role in the implementation of all Government policies, programmes and projects. In order to ensure the full implementation of government policies the Government of Zimbabwe through the Office of the President and Cabinet formulated a National Monitoring and Evaluation Policy in 2015. The policy sought to provide framework for the institutionalization of monitoring and evaluation in the public sector as well as guidelines for the co-ordination, administration and general management to those responsible for implementing government policies.

The framework sought to improve the policy implementation through strengthening operational, cost effective production and use of objective information on implementation results of national strategies, policies, programmes and projects. It also seeks to improve the governance and effectiveness of public sector organisations in Zimbabwe. For the implementation of the ZIMASSET economic policy the government came up with an implementation and coordination architecture which provided a platform in which all key stakeholders interact and interface in the implementation of the policy. The implementation structure for ZIMASSET is highlighted in Figure 5.

[5] http://siteresources.worldbank.org/EXTMULTIDONOR/Resources/Strengthening-Institutions-Preparation-Government-Budgets-041111.pdf
[6] Ibid
[7] http://zes.org.zw/downloads/Zimbabwe%20National%20Monitoring%20and%20Evaluation%20Policy.pdf

Figure 5: ZIMASSET implementation and coordination architecture



Source: Government of Zimbabwe [8]

3.5. Role of Different Institutions in the Policy making and implementation process

Parliament

Parliament conducts its own public consultations led by the sectoral Portfolio Committees, as well as the subsequent Seminar, which brings together Parliament and the Executive in determining priorities based on the input from the public. The most visible Parliament engagement is during the pre-budget process. The involvement of Parliament and, by extension, the generality of Zimbabweans at the formulation stage of the National Budget, has helped in the promotion of a participatory and transparent budget process which is inclusive of all classes of people as envisaged in Section 141 of the Constitution.

[8] Ibid

The role of the parliamentary portfolio committees is provided for in the parliament Standing Orders. The mandates of the committees are to examine government expenditure, examine government administration and examine government policy. During the budget making process, Parliament is involved at various levels and the process is divided into distinct phases; pre-budget, post budget and monitoring phase. This ensures the involvement of the public and civil society organisations and Parliament through the portfolio committees in budget formulation and implementation. At the pre-budget stage, Portfolio committees consider Ministries' draft bids or sector priorities and hold public hearings, receive written submissions and make recommendations. Once the bids are finalized, the Ministry shares the bids with the portfolio committees before they are submitted to the Ministry of Finance and Economic Development. The Ministry of Finance and Economic Development considers the proposals and submissions from Ministries.

On the monitoring and implementation stage, the Portfolio committees monitor government spending on a quarterly basis by requesting for quarterly budget reports from Ministries. The quarterly reports are prepared using the Quarterly Budget Analysis Guidelines, which provide indicators that portfolio committees can use to assess public expenditures and the achievements of specific public policy objectives. The portfolio committee compile reports on the budget performance of the ministries they shadow (on a quarterly basis), which are presented to the House. They can also embark on field visits to ascertain progress on the ground.

Civil Society

The potential contribution to the budget process of civil society organisations, covering the full spectrum from think tanks to community-based organisations, is now increasingly appreciated in the budget process. The civil society organisations provide independent research and opinion on various policy aspects which has become an integral part of the National Budget formulation process. One good example is the work on the impact of the budget on vulnerable groups such as women or children that civil society groups have pioneered, sometimes in collaboration with the legislature.

Media

The media has an important role to play in ensuring that the central issues in budgetary debates are widely understood.

3.6. Overview of Macroeconomic Policies and Implementation Record

The implementation stage often becomes the graveyard of policy initiatives where the intentions of the designer of the policies are often undermined by a constellation of powerful forces of politics and administration in cooperation with people.

[8] http://www.parlzim.gov.zw/about-parliament/publications/committee-operations-manual

However, little attention is paid on building capacity for policy implementation. It is often taken for granted that once a policy is adopted and launched by government it must be implemented and the desired goals achieved.

This lapse has often resulted in poor policy implementation, which, has given rise to the implementation gap. When there is a sizeable gap between a policy decision and its implementation this means policy has failed. Implementation gap thus manifests in the "widening of the distance between stated policy goals and the realization of such planned goals. An analysis of Zimbabwe's experience in implementing macroeconomic policies since 1980 shows a consistent divergence of policy targets and the out turn, as shown in figure 6 and 7 below and Annex 2.

Figure 6: Inflation target vs. actual

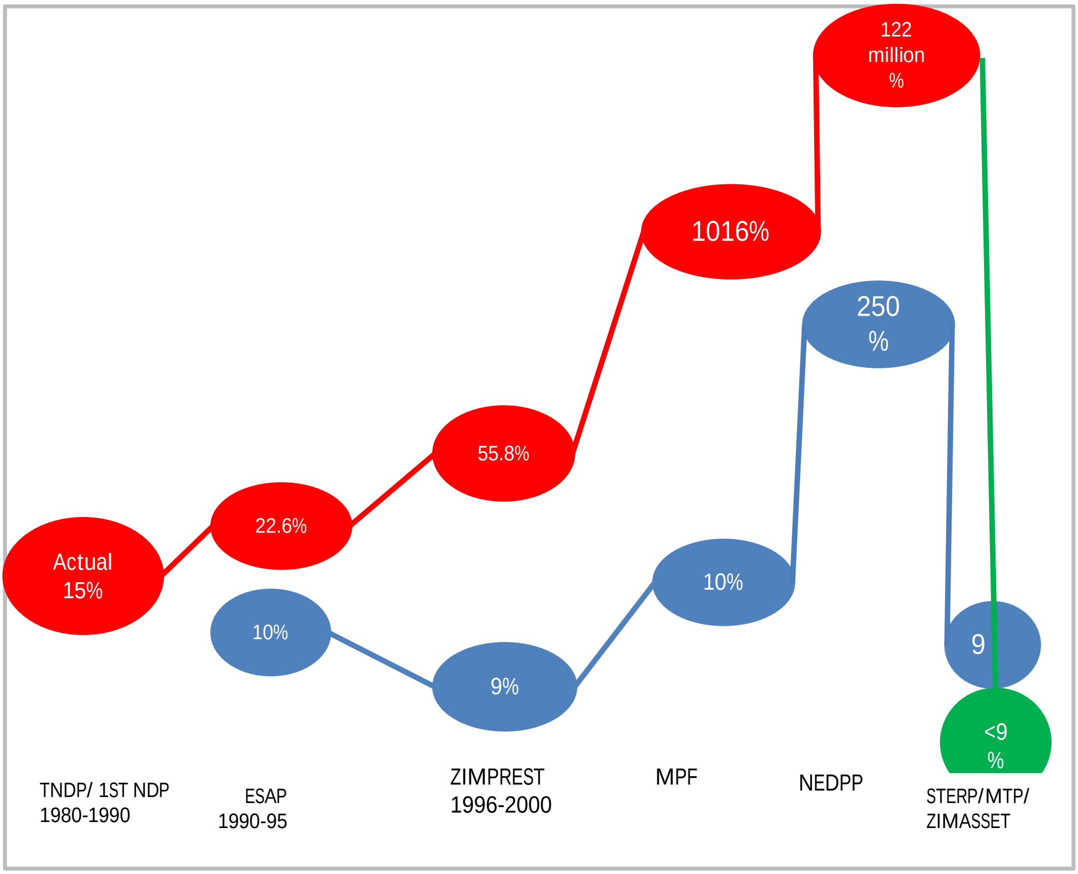
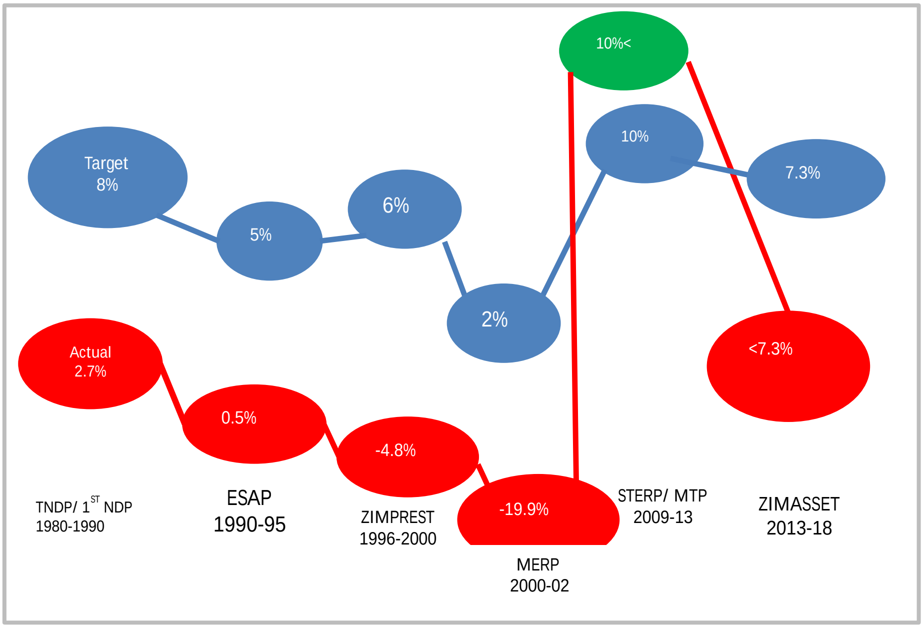


Figure 7: Real GDP Growth target vs. actual



Furthermore, there was lack of continuity and consistency in the implementation of the macroeconomic policies as implementation of some of the policies was terminated prematurely or launched and never implemented systematically. Policy co-ordination also affected implementation of policies especially where there was loss of institutional memory and momentum due to reshuffling of Ministers and staff that was spear heading the policy initiative. As shown in Annex 2 government put in place a number of policies but there has not been a comprehensive monitoring and evaluation of the reasons behind the implementation gap. This could at the design stage where limited capacity in modelling and forecasting capacity; absence of updated data on macroeconomic variables result in setting of unrealistic targets; weak implementation capacity and inadequate financial resources to finance government projects and programs. Capacity of the private sector to support the implementation has been assumed and not critically assessed to identify the capacity gaps during the design stage especially in drawing up the sectorial growth targets in the macroeconomic framework. Thus unrealistic assumptions on the performance of the economy over the plan/policy period could explain the divergence between growth targets and the actual outturn at the end of the period. Although failure for these policies does not necessarily imply that they were not properly crafted an improvement in policy making could also help in ensuring that policy targets are met.

3.7 Evaluation of spending to support policy implementation

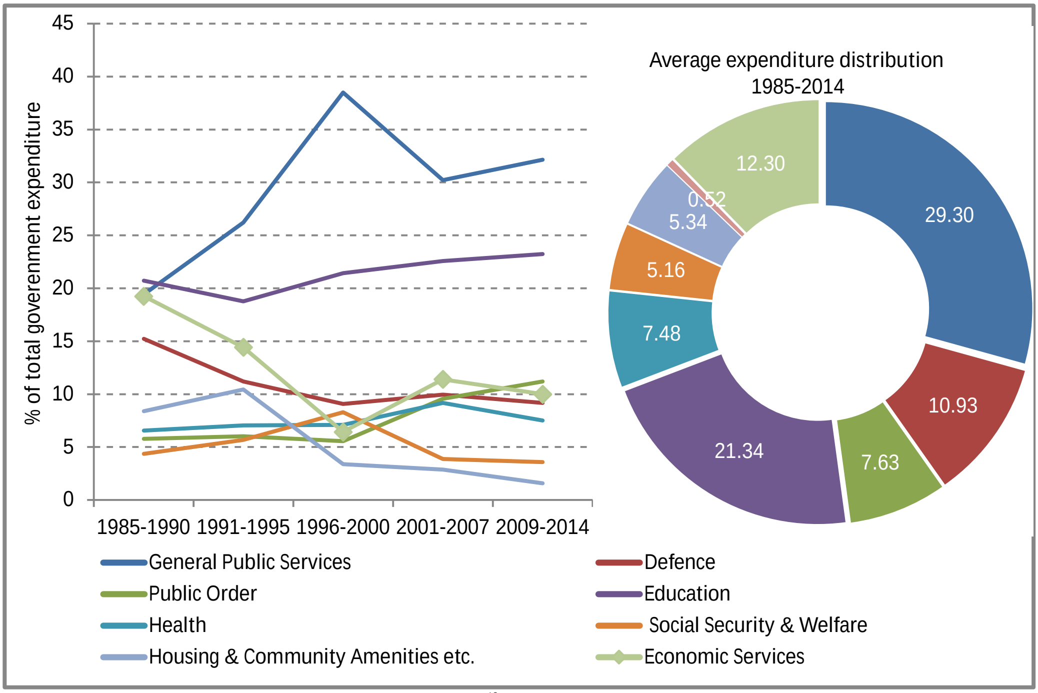
The PFMA particularly section 7 (1)(a) stipulates that it shall be the duty of the Minister of finance to develop and implement a macroeconomic and fiscal policy for Zimbabwe and for that purpose be in a position to supervise , monitor and coordinate the finances of Zimbabwe. Furthermore Subsection 7 (2) requires the minister of finance and economic development to establish systems for planning, allocating and budgeting for the use of public resources and approving all requests for the successful implementation of macroeconomic policies as stated in subsection (1) the PFMA. Thus it is a requirement under law that government spending plans be made with the objective of achieving set public policies. The structure of budgetary spending in Zimbabwe has been a major source of macroeconomic imbalance. This section will seek to evaluate and analyse the extent to which government spending have been supportive of policy implementation and the achievement of public sector objectives in Zimbabwe.

Funding of policies and programs

Over the past years between 2009 and 2016, increase in government expenditure of general government services have been at the expense of funding towards economic services which is essential for the implementation of macroeconomic policies. According to Kanyenze (2011), the national budget should be an instrument of resource allocation in order to ensure not just a rapid pace of GDP growth but also the achievement of important social objectives such as employment creation, poverty elimination and overall development. He stressed that previous budgets have tended to allocate more funds towards recurrent expenditure than to capital expenditure and social investment.

An analysis of the distribution of government expenditure by government function between the period 1985-2014 shows that the share of economic services declined from 19.2 % during the period 1985-90 to 10% during the period 2009-14. These changes were mirrored by the increase on expenditure general public services from 19% to 32% during the same period under review. Expenditure towards education has been increasing over the period from 18.7% in 1985-90 to 23.2% in 2009-2014, showing the Government of Zimbabwe priority towards the sector. This is in line with the Dakar Declaration which requires at least 20% of expenditure to be allocated towards education. However during the period 1991-95 there was a decline in spending as the government embarked on austerity measures .On the other hand despite the share of expenditure on the health sector increasing between the period 1985-2014, it fell short of the requisite 15% as prescribed by the Abuja declaration.

Figure 8: Distribution of government expenditure by government function

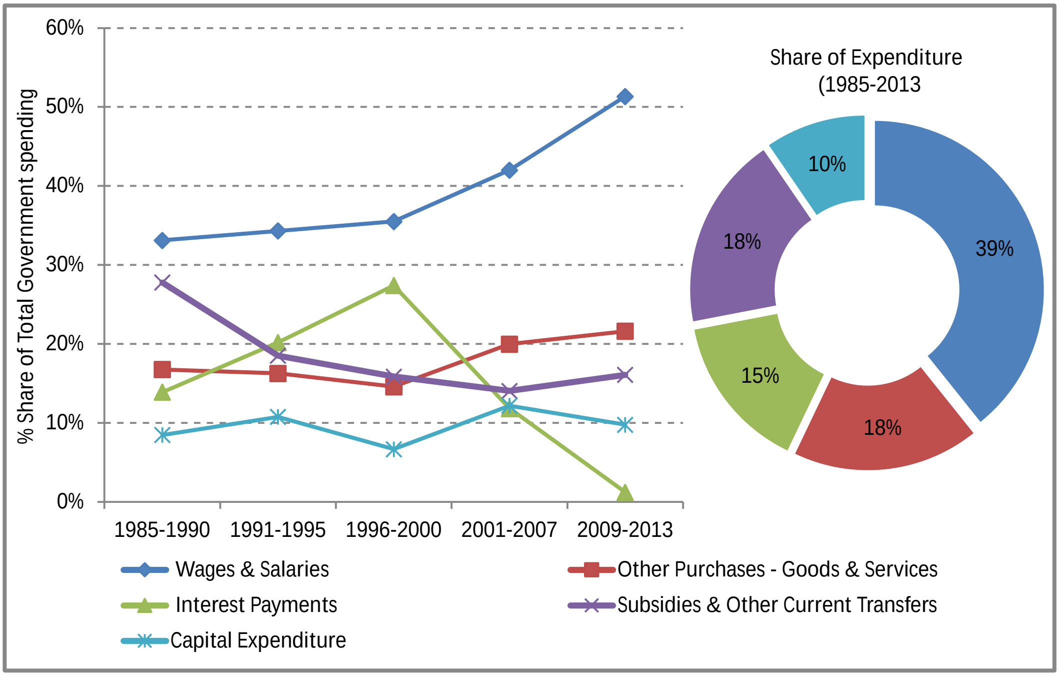


Source: Ministry of Finance and Economic Development[10]

On the other hand expenditure by functional classifications saw an increase in the share of wages and salaries from 33% during the period 1985-90 to 51% during the period 2009-13. However the increase in the share of wages and salaries in total government expenditure was at the expense of other functional activities especially interest repayment and current transfers. According to the World Bank (2017) historically, Zimbabwe has exhibited relatively low rates of capital spending. Support for investment and social sectors has been and continues to decline in real terms as recurrent expenditure remains disproportionately high. Capital expenditures averaged less than 10% of total primary expenditures in the mid-1980s. Zimbabwe's capital budget is far below the international standard for developing countries of 25% of total primary expenditures (World Bank, 2017).

[10] Data on government spending by government function was only available for the period 1985 to 2014 as provided by ZIMSTAT also refer to Annex 1 on Classification of the Functions of Government (COFOG)

Figure 9: Distribution of government expenditure by functional activities.

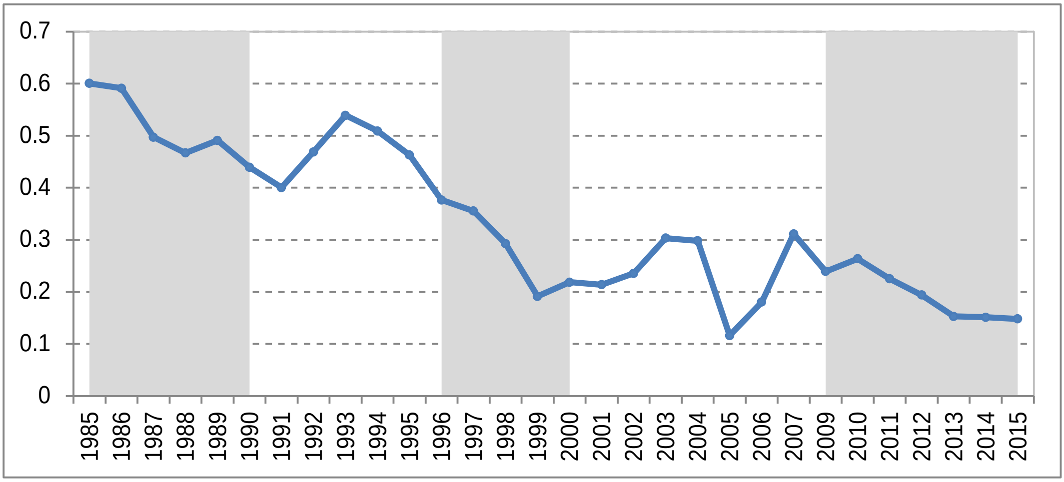


Source: Ministry of Finance and Economic Development[11]

The growth in the wage bill partly reflected greater support for social services as they account for the majority of civil service employment. However, the benefits of this increase were undermined by reduced support for operations and maintenance and capital assets, such that employees were unable to access the requisite tools to perform their duties (World Bank, 2017). Since the 1980s there has been a sustained decline in the ratio of goods and services to wages. This indicates that whilst government was increasing the number of its employees they were not being fully equipped to fulfill their functions (Figure 10).

[11] Data on government spending by government function was only available to 2014 as provided by ZIMSTAT

Figure 10: Ratio of Goods and services to wage bill (1985-2015



Source: Ministry of Finance and Economic Development

Planned versus actual expenditure

The fiscal environment in Zimbabwe has not been supportive of the implementation of macroeconomic policies and sectoral policies. The government has been failing to avail funds towards government programs in accordance with annual national budgets resulting in delays in completion of major programs and infrastructure projects, particularly multi-year projects. An analysis of budget execution (comparison of budget allocation against disbursements) between the periods 2009 and 2014 reveals that actual disbursements for employment costs averaged 116% whilst for operational expenditure it was 94% of budgeted expenditure. This has mainly been attributed to limited fiscal space. Analysis of government finances shows that between the period 2009 and 2014 in circumstances where government revenue performed below expectations, this would translate in poor fund disbursement towards recurrent operations and capital expenditure whilst disbursement towards employment would remain high. The execution of capital budgets remains a challenge for the Government of Zimbabwe with low capital expenditure execution rates as a result of the crowding out effect of recurrent expenditure particularly employment costs (Table 3).

Table 1: Government revenue performance and budgetary disbursements

	Disbursements as percentage of budget allocation					
	Year	**Total Revenue excl. Grants**	**Employment Cost incl. Pension**	**Recurrent Operations**	**Interest on debt**	**Capital Expenditure**
STERP	2009	93%	138%	69%	-	24%
	2010	162%	119%	146%	615%	290%
MTP	2011	106%	126%	85%	113%	78%
	2012	87%	110%	60%	134%	54%
ZIMASSET	2013	97%	102%	126%	116%	83%
	2014	90%	101%	78%	290%	70%
	2015	93.7%	91.4%	105%	121%	83.5%
	2016	108.6%	96.4%	80.7%	102%	278%
	2017	105%	139.3%	126.6%	115.3%	339.2%

Source: Budget Estimates Ministry of Finance

Furthermore, according to the World Bank (2017) budgetary allocation towards social sectors is volatile, with budgeted funds failing to materialize when revenues are less than expected. Thus besides experiencing relatively low budget allocations actual disbursements to social sectors have been reduced when the government expected declining revenues. The World Bank (2017) stressed that whilst differences between budgetary allocations and actual disbursements tend to occur across all ministries, however the discrepancies were more magnified in social sectors. In the year 2009, the health sector received 65% of the budgeted allocation, and social protection received only 40%t of its respective budget, when resources were 30% less than originally planned[12].

4. ZIMBABWE'S EXPERIENCES IN IMPLEMENTING POLICIES & EMERGING CHALLENGES

4.1 Implementation Gap

The policy making process in Zimbabwe is marred with a number of challenges and these challenges are often encountered at various stages of the policy making cycle (ZEPARU), 2012). The major challenge is partial or lack of implementation of policies resulting in an implementation gap, which occurs when there is a mismatch between policy intentions and policy outcomes.

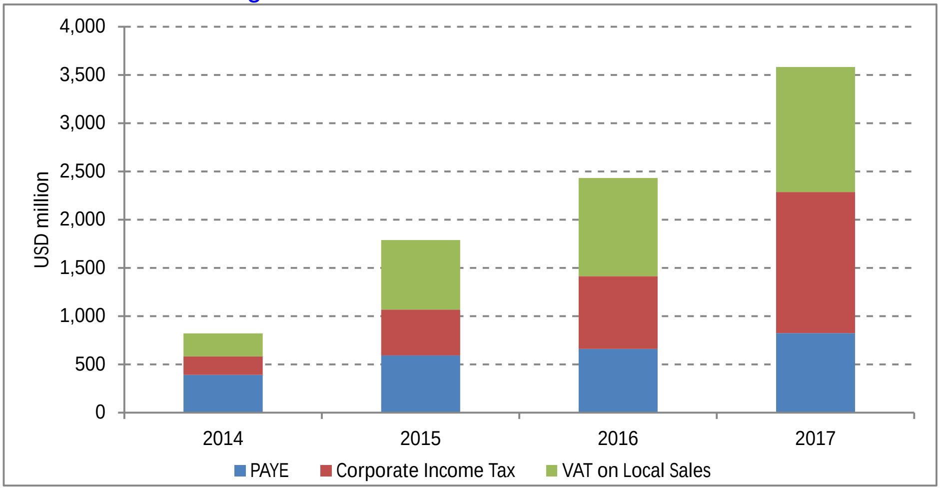
4.2. Inadequate Updated Statistical Data

Other challenges may include inadequate capacity of stakeholders, statistical data constraints and lack of comprehensive diagnostic studies to inform policy formulation. This may result in ill-conceived policies and partial implementation of some projects.

4.3. Non-Compliance of Taxes

The increasing stock of unpaid taxes shows increasing non-compliance by taxpayers. Between the period 2014 and 2017, the stock of outstanding tax debt rose from USD 820 million in 2014 to an estimated USD 3.5 billion at the end of 2017. This amount is enough to finance at least 60% of the estimated 2018.However because of this non-compliance government did not collect sufficient revenue to finance its operations resulting in the lack of implementation of some ZIMASSET programs

Figure 11: Outstanding stock of tax debt: 2014-17



Source: Zimbabwe Revenue Authority

[12] http://siteresources.worldbank.org/EXTMULTIDONOR/Resources/Challenges-Financing-Health-Ed-Soc-Prot-Expenditures-020211.pdf

Partial or lack of implementation of well thought out programmes happens when the desired result on the target beneficiaries is not achieved. Key informant interviews revealed that in Zimbabwe partial implementation of programmes is due to inadequate financing of the programmes. For instance, ZIMASSET was implemented with financing of targeted programmes identified as tax and tax revenue, sovereign wealth fund, issuance of bonds, acceleration of public private partnerships (PPPs), among other measures. Financing of ZIMASSET required resources to the tune of US$27 billion. Despite PPPs being one of the major financing option for ZIMASSET, enactment of the Joint Venture Act (Chapter 22:22) was undertaken in 2016 when implementation of the economic blue print ZIMASSET had already started in October 2013. Similarly, the Sovereign Wealth Fund Act was gazetted on 10 November 2014 and its operation on 26 June 2015 through the official notification published in the Government gazette (ZEPARU, 2016). The operationalization of the sovereign wealth fund only came close to two years after the implementation of ZIMASSET. STERP's resource requirements were in excess of US$5 billion which was beyond the capacity of the inclusive Government; hence it was expecting bilateral and multilateral financial assistance (STERP, 2009). STERP II was also relying on massive foreign direct investment and promotion of PPPs to finance infrastructure and productive sectors of the economy. This was meant to augment domestic funding through use of the consolidated revenue fund under the Ministry of Finance and tapping on resources from the disposal of non-strategic Government assets and shares in state owned enterprises. Sometimes little attention is paid to the subject of policy implementation by policy decision makers while it is often taken for granted that once a policy is adopted by government it must be implemented and the desired goals achieved. Figures from the Ministry of Finance have shown that there are disparities between planned expenditure and actual expenditure as well as planned revenue and actual revenue with some major program and expenditure line items either being underfunded or exceeding their budgetary allocations. The mismatch has largely resulted in major budget overruns resulting in budgetary huge deficits.

Stakeholder fatigue can be a factor undermining implementation. For instance, there was an extensive consultation of stakeholders during the development of Zimbabwe Economic Development Strategies (ZEDS) which was superseded by STERP, and later MTP (which also involved stakeholder consultations). MTP was truncated in between and replaced with ZIMASSET when the Government of National Unity ended in 2013. This lack continuity and consistency in policy implementation resulted in some policy initiatives that were started in MTP being discontinued under ZIMASSET. Financing strategies such as borrowing only to finance productive investments was reneged during the ZIMASSET era. Under MTP, an implementation framework was outlined supported by an implementation matrix together with three proposed evaluations of the policy. This included the MTP mid-term review during the implementation of the plan, terminal evaluation at the end of the plan implementation and ex-post evaluation after completion of the plan implementation to gauge the impact of the policy. The planned MTP evaluation process wanted to incorporate modifications to the policy and to determining the feasibility and desirability of future policies. Including clearly defined success criteria to serve as evaluation benchmarks together with the review programme is in line with the one of the general features of a good policy. Despite these good features, the programme was discontinued and was replaced with ZIMASSET. Hence, a demonstration on non-continuity of programmes that stakeholders had highlighted as priorities and defining new priorities can create fatigue and policy uncertainty.

The ability to address policy implementation barriers is a key capability for government, policymakers, and civil society. Addressing policy barriers requires individual and institutional skills and competencies to understand the policy environment governing the economy. It requires the ability to critically assess the root causes of policy implementation barriers. Hence, another shortcoming to policy making in Zimbabwe is the issue of inadequate skills and expertise particularly on emerging policy issues. A lot of government departments are now staffed with young and fresh university graduates with limited or no practical experiences yet they are expected to lead the policy making process except for very high positions like the Director and Deputy Director levels upwards, which may lead to inadequate administrative capacity. The brain drain which led to most officers leaving government to search for greener pastures during years of economic difficulties also led to loss of trained officers who already had the requisite skills. Difficulties in retention of experienced officer's result in loss of institutional memory since they would have gone through government supported training programs. The African Capacity Building Foundation (ACBF) Africa Capacity Report 2013 ranks Zimbabwe in the category of high capacity together with other nine countries including SADC countries like Namibia, Botswana and Tanzania in terms of policy environment, processes for policy implementation and capacity development outcomes, which demonstrate strong policy environment. No country in SADC is classified under very high category. Selected countries in SADC such as Malawi, Zambia and Eswatini have medium capacity category whereas Mozambique and Lesotho are categorized as countries with low capacity. This is lower than other countries such as Malawi, Mauritius and Tanzania which were rated as countries with high capacity, although all countries in Africa have to continue fighting to reach the category of very high capacity. This demonstrates that there is still room for improvement for Zimbabwe to reach the category of very high capacity.

Similarly, a consultative workshop on capacity building for economic stabilisation and recovery done by ZEPARU in conjunction with the then Ministry of Economic Development on 10 March 2008 as a consultative process with key economic policy stakeholders to discuss capacity building needs for Zimbabwe's economic stabilization and recovery revealed that there is capacity is lacking. Some of the capacity needs requirements were capacity development on the implementation of economic policies, macroeconomic management skills, timeous data collection techniques for policy implementation, monitoring and evaluation techniques, budgetary control and capacity to improve fiscal and monetary policy awareness, budget processes, general management and cost control. Despite this workshop having been done in 2008, there has not been much capacity development programme to cover these capacity gaps hence it is most likely that these capacity gaps still exist. While administrative capacity is mostly associated with implementation stage of policy process, it is equally relevant for other stages in the policy process like in the policy formulation stage.

The quality of statistical data is also of paramount importance given the importance of evidence informed policy. Data reported with a lag, data gaps and sometimes unavailability of disaggregated data may pose some challenges for analysis to inform policy makers. Most policy documents are reported with macroeconomic targets. However, the capacity of the Ministry of Finance and Economic Development which is responsible for forecasting these macroeconomic statistics needs upgrading. Despite the Ministry having capacity to conduct partial economic modelling such as the macroeconomic consistence framework (MCF), there is still need to develop capacity in the use of of intermediate and advanced modelling techniques to gauge the impact of a shock to different sectors of the economy. Such modeling techniques include but not limited to Dynamic Stochastic General Equilibrium (DSGE) modelling and CGE modelling using Generalized Algebraic Modeling System (GAMS) package. Use of GAMS however, requires updating of the social accounting matrix (SAM), which requires a lot of up-to-date statistical data. These models can be used for simulation of shocks and are good for forecasting hence they can forecast and predict the effects of policy changes in an economy and can also be used to evaluate alternative policies. The Ministry of Finance have already started to capacitate officers in DSGE models which should lead to the development of a DSGE model for Zimbabwe to address specific fiscal and monetary policy questions which the country is grappling with.

Other problems of forecasting are compounded by lack of reliable requisite data worsened. There are also challenges related to structural breaks in the time series data related to structural changes in the economy including the change over from the Zimbabwe dollar era to the multicurrency regime in February 2009. The changeover resulted in difficulties to merge the statistical data when time series data is required.

Zimbabwe does not undertake comprehensive diagnostic studies to inform policy formulation for all the economic policy blue prints that were implemented in Zimbabwe. The process of policy evaluation, is there on paper but no evaluation of policies was done except for the ZIMASSET. In addition, there is no clear feedback mechanism to those who are not in the policy formulation structure. No feedback mechanism from implemented policies is also available to inform present or future policies. Evaluation of policy is only done mid-way or after the implementation of the policy which violates the need to evaluate the ex-ante likely impact of proposed policies.

Chigudu (2015) concurs that policy problems in Zimbabwe are largely due to implementation failure against well thought out intelligible proposals. The paper reveals that implementation gaps reside in the absence of capacity to translate those intelligible proposals into action, poor sequencing of policies, political inaction to account for the failure and lack of resources.

5. IMPROVING THE POLICY MAKING AND IMPLEMENTATION PROCESS IN ZIMBABWE

According the Auditor general (2016) report on Appropriation Accounts, Finance and Revenue Statements and Fund Accounts stressed that achievement of national objectives is hinged on good governance, transparency and accountability. The report stressed that without resources being effectively pooled together, service delivery by government can be compromised to the detriment of achieving national objectives. In this regard there is need to improve the policy formulations and implementation process in Zimbabwe by focusing on the following:

a. Strengthening the fiscal policy governance system through establishing more credible and robust budget ceilings for both current and capital expenditure. This can be achieved through a review of the PFMA with regards to strengthening procedures and guidelines on setting budget ceilings and well as the release funds by treasury to avoid line ministries circumventing laid down procedures. Abiding to the fiscal rules as outlined in the PFMA is critical.

b. The budget ceilings have limited credibility with line ministries submitting funding requests far more than they have been allocated in the national budget. While budget ceilings play a key role in ensuring fiscal discipline is observed by providing a realistic envelope within which ministries can make use of the available budget resources, these ceilings are neither being observed nor adhered to. The 2016 Auditor General's report noted that due to poor budgetary control systems at least twenty-six (26) fund accounts incurred excess expenditure over income amounting to $61,695,986 a 502% increase from $10,256,876 recorded in 2015. .. Thus there is need to establish credible and robust budget ceilings for both current and capital expenditure and introducing an enforceable requirement for line ministries to submit their funding requests within their ceilings and budgetary allocations. In this case there is need for policy and planning functions in line ministries to be reorganized and integrated in the overall government budget process so that their operations reflects government policy priorities and their implications with regards to access to government funding.

c. Role of Parliament in the budget making process - Parliament usually conducts public consultations and oversight of executive decisions. However, most consultations are received after the Ministry of Finance and Economic Development has already issued budget ceiling and in turn received budget proposals from the various line ministries. The time these consultations are made means that there is little opportunity for the Ministry of Finance and Economic Development to include those aspirations in the draft budget. There is need to strengthen the oversight role of parliament in holding the executive to account. In some instances Parliament grants condonation of government expenditure in excess of approved levels without holding the executive accountable as to the reasons for excess expenditure and which areas incurred excess expenditure.

d. There is need to come up with capital investment spending plan that clearly distinguish between departmental capital spending for the updating of facilities and replacement of equipment, and capital investment spending to support the rehabilitation or expansion of infrastructure and services. Line ministries tend to resort to the use of treasury concurrence to divert funds from ongoing multi year projects towards departmental capital spending which is implemented within a single year.

e. There is need to prioritize the allocations for the completion of on-going infrastructure projects over initiating the implementation of new capital projects. This is required to avoid an over-committed capital investment budget where the implementation of on-going projects is slowed in order to accommodate the financing requirements of new projects. The resulting delays in project completion and in the realization of project benefits result in a significantly less efficient use of scarce capital investment resources. According to the Zimbabwe Multi-Donor Trust Fund (2011) there is need to come up with a two-step process for approval of capital investment projects. Thus there is need for a provisional approval of capital projects which allow for the early exclusion of investments that are not consistent with government policies and priorities. Furthermore there is need for final approval following the detailed design and appraisal. This would also help to ensure that resources are not committed to further develop the project proposals that has little prospect of being financed. In designing these procedures, the political dimension will need to be taken into account.

[13] http://www.auditorgeneral.gov.zw/index.php/reports/category/3-ministries-and-departments?download=22:oag-report-on-appropriation-accounts-finance-and-revenue-statements-and-fund-accounts-2016

[14] Ibid

6. CONCLUSION AND RECOMMENDATIONS

Some few concluding remarks and remedial actions are proposed as follows:

- A good policy is backed by solid evidence. The use of research-informed policy may help craft successful and implementable policies to achieve the broad objectives of the nation
- There is little evidence that evaluations are collated and managed to provide a repository of knowledge for the economic ministries to refine the prevailing and future policies. Lessons learnt from previous implemented policies should be be used to inform current and future policies.
- Policy proponents are keen to claim that policy is successful while opponents are more likely to frame policies as failures. The reality is that policy outcomes are often somewhere in between these extremes. An added difficulty is that policy has multiple dimensions, often succeeding in some respects but not in others, according to facts and their interpretation.
- One should bear in mind that making policy more outward-looking is not a complete solution. Despite opening up the policy process to outside influences which may improve innovation, policy makers can get 'locked into' a wider community of stakeholders who have different and sometimes views on how the policy issue should be resolved. Thus, policy makers should guard against this problem.
- Parliament need to be capacitated to enhance its oversight role of policy compliance and implementation. The longer term vision of Zimbabwe as envisioned by Vision 2030 should provide direction to other short and medium term policies to achieve the intended goals.
- The problem of implementation in Zimbabwe is not about poor policy design but inability or failure to implement the proposed policies. There is generally broad participation by a wide spectrum of stakeholders during the policy formulation phase. However, the policies may suffer for implementation may due in part to inadequate financing and lack of sustained commitment in the policy objectives among other factors..
- ZIMASSET's main financing option was through PPPs yet the legislation which supports PPPs, the joint venture Act was only enacted in 2016 while the economic blue became operation since October 2013. The delay in the joint venture act derailed the coming in of private players to partner with the public sector.

Proposed Remedial Actions

Some of the policy actions that can be proposed in order to remedy potential pitfalls in the implementation of economic policy blueprints are outlined in turn as follows:

- Monitoring and Evaluation (M&E) and expenditure tracking should be entrenched in the implementation process to achieve the set objectives.

Evaluation of the policy should start with assessment of proposed policy to gauge the likely impact of the proposed policy measures and monitoring and evaluation of the implementation processes, rather than relying simply on ex-post evaluation. To gauge whether the policy succeeded or failed. .This enhances the rate of project completion; reduction of resource leakages and opportunities to fine tune the policy to remain on course . M&E fused with expenditure tracking is key in implementation of national programmes to achieve the targets and aspirations of the economic blue print. Undertaking systematic monitoring and evaluation (M&E) generates relevant information for timely and evidence-based decision making on the relevancy, impact, sustainability and effectiveness of projects. This ensures that the allocated funds reach the intended projects timely and make real impact on the economy.

- The M&E and Expenditure Tracking are critical as they feed into the Results Based Management (RBM) system adopted by government in 2004. The M&E framework adopted by the Government and the Mid-Term Review of ZIMASSET undertaken in 2015 could have tried to mitigate this drawback. Hence, forging a robust M&E framework which is used as a tool for assessment of performance of the economy against the objectives and targets is critical for the success of macroeconomic policy formulation and implementation.
- Identification of potential sources of finance for key projects is critical. Earmarking of financing of projects may improve implementation of projects. Ensuring that adequate financial resources are available is key for the success of the policy implementation.
- There is need to rely more on the use of evidence to inform the policy formulation and implementation process emanating from diagnostic and evaluative studies on the impacts of policies and programmes.
- Continuous capacity building and retention by institutions responsible for economic policy formulation, implementation and management is imperative. This also requires timeous and up to date data and enhanced economic modelling, monitoring and evaluation capacity within economic ministries and departments as well as robust communication strategies to convey key issues concerning to stakeholders throughout the policy cycle.
- Allocating sufficient resources (time, money, human resources) needed to implement government policies and programs is paramount.

7.ANNEXES

Annex 1: Evaluation of the policy formulation and implementation process in Zimbabwe

Stage	Responsibility	Responsibility
Agenda setting	Political parties; Broad Spectrum of Stakeholders	Political party manifestos outline the party's policy agenda which they will pursue while they are in government. Thus policy agenda is predominantly influenced the vision set by the political leadership of the ruling party; outcomes/resolutions of the party congresses and conferences. Business membership organisations provide position papers based on their annual congress resolutions, Non-governmental organisations also lobby to have their positions adopted on the policy agenda. In recent years a broad spectrum of stakeholders have been provided with an opportunity to input into the agenda setting through the budget consultation and policy processes..
Policy formulation	Respective government line ministries Inter-Ministerial Committees	Respective government ministries initiate the consultative process and produce a draft policy in line with their mandate, under the guidance of the Minister who is the custodian of the political vision within the Ministry and the Permanent Secretary who is the Accounting officer a technical policy adviser to the Minister. Policies are developed in liaison with inter-ministerial Committees created to have oversight on respective economic sectors and also manage relationships among various government ministries.. The ministries formulate policies related to their mandates which then become Government policy, once approved by Cabinet. However, formulation of macroeconomic policies is a preserve of the Ministry of Finance and Economic Development as highlighted by section 7 (1)(a) of the Public Finance management Act that stipulates that it shall be the duty of the Minister of finance to develop and implement a macroeconomic and fiscal policy for Zimbabwe. The Department of Policy Formulation, Analysis and Coordination in the Office of the President and Cabinet have an oversight role on the formulation and analysis of all Government policies. The Department work closely with the Cabinet Secretariat.

Stage	Responsibility	Responsibility
Policy adoption	Office of the President and Cabinet	The Cabinet has the final say in the formulation of policy as well as in its implementation. Thus, after input and review by the Committee of Permanent Secretaries, the draft Policy is tabled for discussion by the relevant Cabinet Committee after which the draft policy proposal to be submitted to the Cabinet for approval.
Policy implementation	Respective government ministries Office of the President and Cabinet	The national budget is the main implementation tool for government policies through budgetary allocations government funds its main priority areas as enunciated in its economic policy. Provisions of the PFMA give the Minister of Finance and Economic Development the power to develop and implement a macroeconomic and fiscal policy for Zimbabwe through the allocation of public resources between ministries and other reporting units. Within the Office of the President and Cabinet, the department of policy implementation, monitoring and evaluation plays an oversight role in the implementation of all Government policies, programmes and projects. In order to ensure the full implementation of government policies the Government of Zimbabwe through the Office of the President and Cabinet formulated a National Monitoring and Evaluation Policy in 2015. The framework sought to improve the policy implementation through strengthening operational, cost effective production and use of objective information on implementation results of national strategies, policies, programmes and projects. It will also seek to improve the governance and effectiveness of public sector organisations in Zimbabwe.
Policy monitoring and evaluation		Historically there has been a glaring gap in the Institutional framework to support Monitoring and Evaluation of policy implementation. The National Monitoring and Evaluation Policy formulated in 2015 provides a framework for the institutionalization of monitoring and evaluation in the public sector as well as guidelines for the co-ordination, administration and general management to those responsible for implementing government policies. Parliamentary Portfolio committees monitor government spending on a quarterly basis by requesting for quarterly budget reports from Ministries. The quarterly reports are prepared using the Quarterly Budget Analysis Guidelines 7, which provide indicators that portfolio committees can use to assess public expenditures and the achievements of specific public policy objectives. The portfolio committee compile reports on the budget performance of the ministries they shadow (on a quarterly basis), which are presented to the House, and they can also embark on field visits to ascertain progress on the ground.

Annex 2: General Features of a Good Policy

The policy making process should be designed to ensure that the resultant policy exhibits the general features of a good policy. Modern policy making literature has nine features which include the following: 'Forward looking, outward looking, innovative, flexible and creative, evidence based, inclusive, joined up, reviewed (regularly), evaluation and communication (what worked and best practice).' These characteristics can be used to judge whether or not a policy has the qualities of an effective policy, and hence are outlined in turn as follows:

i. Forward Looking

A policy-making process becomes forward looking if it clearly defines outcomes that the policy is designed to achieve. The intended outcomes can be prepared with the use of forecasting tools to guide predictions. This may entail a minimum of five years forecasting into the future.

ii. Outward looking

A good policy is expected to be cognisant of other national, regional and international factors that are outside the control of the policy maker that can have an impact on deliverables. A good policy should also draw on experience from other countries in other regions and countries. Influence of various lobbying groups by business membership organisations should be taken into account at national level.

iii. Innovative, flexible and creative

The policy making process should be open for new and creative ideas. It should also be open to comments and suggestions by other players outside the general policy making structure. The policy should identify risks and be able manage them.

iv. Evidence based

Advice and decision of policy makers should be based on evidence from a wide range of sources. This may include reviewing existing research, commissioning new research, consulting relevant key experts and considering a number of possible policy options which are properly costed and appraised. Policy research is critical for successful policy making process as it sharpens the analytical parameters of the policy problems to be solved; provides baseline information which would close any obvious information gaps. Evidence-based approach to policy making depends on the existence and availability of reliable evidence. In addition, the approach also depends on the ability of researchers and policymakers to communicate with each other effectively. The issue of evidence based policy is supported by the European Commission (2015) and Auckland (2013) who argued that high quality economic advice, provided at the right time in the policy cycle, will improve the quality of policy making process. In this regard use of knowledge generated from policy analysis and research as well as information gather through policy dialogues contribute to effective policy making process. Policy dialogues encompass various kinds of interaction between governments, private sector, development partners and civil society organizations throughout the policy development process.

v. Inclusive

An inclusive policy making process involves consultations with service delivery as well as those affected by the policy. It ensures that the policy meets the needs of all the people. Another feature of inclusive policy making involves carrying out impact assessment of the policy and seeks feedback on the effect of the policy on both the recipients and the service providers.

vi. Joined up

The policy making process should also be joined up with the other complementary processes from other policies. Thus a joined up approach to policy-making would involve cross cutting objectives which would involve joint working arrangements with other departments, with barriers to effective joining up being clearly identified and the strategies to overcome them being laid out.

vii. Communication

A good policy making process should have clear strategies on how the policy would be communicated with the public. Communication would involve presentations on implementation strategies with clear time frames through which the public would use to assess whether the policy is operating within its intended timelines. Communication should also be done regularly as this would also ensure that all economic agents are always conscious of the existence of the policy. Thus a feedback mechanisms should also be put in place.

viii. Evaluation

The policy making process should also have the systematic evaluation of the effectiveness of the policy inbuilt into it. A policymaking process that can be argued to demonstrate a commitment to evaluation would be expected to have clearly defined evaluation criteria at the outset, with clearly defined success criteria to serve as evaluation benchmarks. Use of pilot can be used to gauge the influence of the policy on the final outcome of the policy.

ix. Review

A review mechanism should also be inbuilt into the policy to ensure that it is constantly reviewed to assess whether it is really dealing with problems it was designed to solve. Thus a policy should have a review programme in place with a range of performance measures as well as a mechanism to allow service providers and customers to provide feedback to the policy makers. Where a policy or elements of a policy are found to be redundant or failing, then it should be scrapped off. Information on lessons learnt and good practice should be disseminated to interested parties.

[13] https://www.slideshare.net/mulyanyuma/the-challenges-in-policy-formulation-policy-analysis-and-implementation-in-developing-countries, accessed 5 July 2018

Annex 3: Assessment of Key National Policies for Zimbabwe

Policy	Year	Key Policy Features	*Assessment of Policy Performance (Perception on success or failure)*
Growth with Equity	1981	• Achieve a sustained high rate of economic growth and speedy development in order to raise incomes and standards of living of all our people and expand productive employment of rural peasants and urban workers • Create and maintain high levels of employment for Zimbabweans in all sectors and at all levels of skill and responsibility and redress the historical racial imbalance in skilled employment • Reform fiscal and monetary systems in order to achieve greater equity and efficiency and use fiscal and monetary instruments to achieve price and balance of payments stability consistent with high levels of employment	• Growth during the period 1980-89 averaged 2.7% per annum and lagged behind population growth • Exports increased by 3.4% per annum in real term • Increase in employment opportunities has been unable to absorb the large number of new entrants in the labour force annually result in unemployment levels as high as 26% • Central government fiscal deficit was in excess of 10% between the period 1980-89 resulting in government debt in excess of 71% of GDP by 1989 • Inflation average around 15% per annum during the 1980s • Savings rate averaged 20% per annum despite real negative interest rates • There was decline in investment due to the high costs of doing business and highly regulated business environment. • Small farmers share of the domestic maize market rose for zero in 1980 to 70% in 1989 • Primary school enrolment rose from 1.2 million children in 1980 to 2.2 million in 1989 and secondary school enrolment rose from 74,000 to 671,000 during the same period. • Infant mortality declined from 86 to 61 per 1000 births and life expectancy increased from 55 years to 59years
Transitional National Development Plan	1982-85	• Planned average real growth rate of 8% over the plan period • Create maximum possible levels of additional employment • Removal of significant distortions in the inherited economy • Mobilisation of international economic and financial support for reconstruction and restricting of the economy • Elimination of all forms of discrimination in social and economic life throughout the economy	
First Five-year National Development plan	1986-90		

ESAP i	1991-1995	• This programme entailed the removal of all controls and the adoption of market forces for the determination of prices i.e. trade liberalisation, financial sector liberalisation and removal of price and exchange controls. • Central Bank to manage monetary and credit aggregates to contain inflationary pressure and support balance of payments objectives. • Target of 5% economic growth and 10% inflation rate by 1995. • Reduce budget deficit from 13% of Gross Domestic Product (GDP) to 5% of GDP. • Reduce tax levels and rationalise the tax structure to enhance equity and efficiency of tax system. • Increase cost recovery in education (0.5% of GDP), training and health (0.2% of GDP). • Eliminating redundant and non-essential employment to reduce the size of the civil service. • Elimination of export subsidies and encouraging non-traditional exports. • Replacement of direct monetary policy control by indirect methods with emphasis on Open Market Operations (OMO)	• Inflation rose from 39.7% to 46.3% against a target of 16% and 14% from 1991 to 1992. In 1995 inflation declined to 22.6% against a target of 10%. Inflation was initially exacerbated by the removal of subsidies. • The budget deficit ballooned to -12.2% exceeding the 5% target in 1995 hence crowding out private investment. • Economic growth during the period only averaged 0.5% per annum against a target of 5% growth by 1995.

ZIMPREST	1996 -2000	• Main objective was ‘to bring about an adequate and sustainable rate of economic growth and social development to reduce poverty. • The program was hinged on the principle that no meaningful socio-economic transformation is possible without restoring and sustaining macroeconomic stability. • Target 6% economic growth, -5% budget deficits and 8% inflation by 2000. • Grow exports by an average of 9% annually. • Promote Exports Processing Zones (EPZs) and improve incentives. • Pursue policies to encourage outward looking industrial sector • Central bank to improve management of monetary policies to contain inflation to single digit by 2000 through the usage of indirect instruments of monetary policy. The Central Bank also had to ensure stability of the Zimbabwean dollar by ensuring low and stable inflation.	• The economy recorded negative real growth of -4.8% against a target of 6%. The budget deficit ballooned to -24% against a target of -5% during the same period. • The economy was adversely affected by rising production costs, cash flow difficulties, weakening domestic demand. • Annual broad money supply went on an upward trend rising from 34.9% (December1997) to 164.8 % (December 2002) due to domestic credit expansion. • This growth in money supply underpinned by declining real economic activity led to a rise in the rate of inflation • The inflation rate rose from 21.4% in 1996 to 55.8% by the end of 2000 against a target of single digit rate.

MERP	2000-2002	• MERP was deemed a multifaceted response to the fundamental imbalances in the macroeconomic environment. • The prime objective of the programme was to remove the fundamental causes of inflation and restore macroeconomic stability in order to create an economic environment conducive to low interest rates and hence sustainable investment capacities, stable real income as well as poverty mitigation. • This was going to be achieved through maintaining a tight monetary policy, negotiating a social contract, stabilize prices through enhancing food security. • Targeted -1.7% economic growth, -8% budget deficit and 32.6% inflation by 2002. • Enhance deepening of financial reforms. • Stimulate the growth of productive sectors. • Protect vulnerable groups. • Accelerate and complete Public Enterprise Reform. • Stabilise the Zimbabwe Dollar and resolve the foreign currency crisis. • Engage the support of the international community.	• The economy continued to deteriorate from -4.8% to -19.9% from 2000 to 2002 against a target of 6% and 1.7% respectively. • Money supply grew to around 150% by December 2002 as a result of increased bank lending to the public sector. Inflation became unsustainable and accelerated to 126% in 2002 against a target of 32%. Domestic prices continued to escalate, against the background of shortages of basic commodities. This was further compounded by the distortions in the goods and foreign exchange markets. Central bank financing of the deficit was critical at this point because foreign financing had dried as other donors took a cue from the World Bank and IMF. While monetary policy was being restrictive the fiscal authorities were seeking accommodation from the central bank hence money supply growth continued and inflation remained on an upward trend.

NERP	2003	• Diversification of exports through penetration of non-traditional markets. • Reviewing the selective issuing of export permits and licences for unprocessed and semi-processed products. • Approaching friendly donors to raise additional foreign exchange funding. • Introduce incentives to mobilise remittances from non-resident Zimbabweans. • Reduce external payment arrears through a credible repayment programme.	• The economy registered some positive developments. The availability of commodities greatly improved contributing to the stabilization of prices. • This saw year on year inflation going on a downward trend from 622.8% in January 2004 to 251% by September, 2004 (Central Statistical Office (CSO)). • This was also achieved at the backdrop of tight fiscal policy with the government managing to maintain daily positive balance on its account at the central bank as opposed to inflationary money printing as a source of financing (GoZ, 2004). • Increased foreign exchange availability, coupled with the provision of concessionary financing for the productive and export sectors increased industrial capacity utilization. During this period manufacturing sector recorded an increase in productive capacity from 30-40% (last half of 2003) to 50-60% in 2004.
Vision 2020	2005-2020	The following targets were envisaged during the implementation period of Vision 2020 • Doubling of current per capita GDP in 13 years; • Stabilising inflation to single digit levels; • Achieving and maintaining positive real interest rates; • Reducing the budget deficit to manageable levels; • Achieving a substantial decrease in unemployment rate; and • Increasing investment and national savings to at least 25% of GDP.	• During the implementation period the country went through one of its turbulent period in its economic history, which saw the country failing to manage its budgetary deficits which led to money printing resulting in hyperinflation with an inflation rate of 281 million percent by July 2008, which resulted in declining savings and investment rates, as well as increasing unemployment rates. • There was a disconnect between the envisaged strategies to implement Vision 2020 and subsequent macroeconomic policies and national budget statements.

Macroeconomic Policy Framework (2005-2006): Towards Sustained Economic Growth	2005-2006	• The program was hinged on the realization that macroeconomic stability can only be realized through consistent implementation of government's inflation reduction programme. The programme targeted reducing inflation to 20% in 2005 and to below 10% in 2006. • This was to be achieved through tightening of monetary policy by restraining unproductive credit expansion to contain the growth of both broad and reserve money. Fiscal policy was to anchor rapid economic growth. • Fiscal deficit and consequently government borrowing was to be contained at levels consistent with monetary targets necessary to reduce inflation. • Requests for unbudgeted expenditures were not to be supported. In this regard prudent fiscal policy management was to be followed. • Resort to the use the foreign exchange auction system to guarantee viability of exporters. • Enhance efforts to marshal foreign exchange from Zimbabweans in the diaspora. • Exploit areas of comparative advantage and preferential access to foreign markets under trade agreements. • Utilise the services of the Export Credit Guarantee Company of Zimbabwe to push exports.	• The actual inflation outturn in 2005 and 2006 was 237.8% and 1016% respectively, which proven to be way off the target of 20% and 10%. This was mainly fuelled by the high growth of money supply as a result of government's recourse to the central bank to finance its expenditures. With no foreign financing and the economy declining, the government had no alternative but to seek the funds from the central bank.

NEDPP	April - December 2006	• NEDPP was premised on the stabilisation of the economy in the short-term through the implementation of quick win strategies. Key objectives of NEDPP were: o inflation reduction, o stabilisation of the Zimbabwe dollar, o ensuring food security, o increasing output and productivity and generation of foreign exchange, o removal of price distortions, and o ensuring effective policy co-ordination and implementation. • The broader objectives focus on the restoration of investor confidence, infrastructure rehabilitation and development, reduction of both domestic and external debt to sustainable levels, restoration of a positive image of the country, and economic empowerment. • The projected macroeconomic targets for the year 2006 reflected growth of between 1-2% and an inflation range of 230-250% by December 2006. Savings and investment as a percentage of GDP were targeted at 10% and 15% respectively. The budget deficit was targeted at 4.6%. Economic growth was expected to increase to 3.5% to 4,8% from 2007 to 2008. Inflation was also expected to decline to 20-30% and 6-9% during the same period. The budget deficit on the other hand was expected to further decline from 2.3% to 2% in 2007 and 2008.	• Quasi-fiscal operations which were undertaken in order to capacitate the productive sector resulted in the expansion of the budget deficit from the already difficult level of 44% recorded in 2006 to over 60% of GDP as at October 2007. The failure to contain the fiscal deficit has led to an explosion of fiscal financing needs met, to a large extent, from domestic sources. This domestic financing of quasi fiscal operations has not helped the situation leading to a rise in the inflation rate to 66,212.3% by December, 2007. This was deemed the highest inflation rate in the world.

STERP	February to December 2009	• STERP is an emergency short term stabilisation programme, whose key goals were to stabilise the macro and micro-economy, recover the levels of savings, investment and growth, and lay the basis of a more transformative mid-term to long term economic programme that would turn Zimbabwe into a progressive developmental State. • The key priority areas of STERP were: o Political and governance issues; o Social protection; and o Stabilisation. • The key objective was to implement an economic recovery strategy and plan to resuscitate the economy i.e. address the issue of production, food security, poverty and unemployment and the challenges of high inflation, interest rates and the exchange rate. • Key issues were economic stabilisation and national healing, whilst at the same time laying the foundation of a more comprehensive and developmentalist economic framework.	• To a large extent, STERP was able to slow down inflation rates to single digit levels and was also able to stabilise the economy which has experienced a decline for more than a decade

Medium Term Plan	2009-2013	• The goal of the Medium Term Plan was the restoration and transformation of capacities for sustainable inclusive economic growth and development to reduce poverty, and create decent employment in order to achieve the Millennium Development Goals (MDGs). • The macroeconomic objectives of the MTP were to link and bond economic recovery, growth and transformation to promote sustainable economic growth, poverty reduction and employment creation. • The macroeconomic policy targets were to achieve the following: o Restore the economy to its all-time high GDP of US$9 billion by 2015; o Single digit annual inflation; o Low interest rates, sustainable balance of payments (BOP) with current account balance of not less than 5% of GDP; o Increase in employment to above 1997 levels by 2015; o Sustained poverty reduction in line with MDGs targets; o Foreign exchange reserves of at least three months import cover by 2015. o Double digit savings and investment ratios of around 20% of GDP by 2015; and o Budget deficit to converge to the Southern African Development Community (SADC) benchmark of less than 5% of GDP.	To a large extent, the following were realised: • Single digit inflation levels; • Increase in foreign reserves • Double digit growth rates resulting in GDP of more than US$10 billion per annum; and • Decline in government debt and low fiscal budget deficits as the government adopted a cash budgeting system.

ZIMASSET	2013-18	ZIMASSET, sought to address on a sustainable basis, the numerous challenges affecting quality service delivery and economic growth. The following broad assumptions anchors the growth of the economy during the period 2013 –2018: o Improved liquidity and access to credit by key sectors of the economy such as agriculture; o Establishment of a Sovereign Wealth Fund; o Improved revenue collection from key sectors of the economy such as mining; o Increased investment in infrastructure such as energy and power development, roads, rail, aviation, telecommunication, water and sanitation, through acceleration in the implementation of Public Private Partnerships (PPPs) and other private sector driven initiatives; o Increased Foreign Direct Investment (FDI); o Establishment of SEZs; o Continued use of the multi-currency system; o Effective implementation of value addition policies and strategies; • Thus during the plan period, the economy is projected to grow by an average of 7.3%.	• Maintained single digit inflation rates; • Registered decline in foreign reserves; • Decline in government revenue collection against increased spending resulting in an increase in budget deficit and growth in government debt particularly domestic debt; • Increased liquidity challenges in the financial market; • Decline in economic growth rate below projected average rate of 7.3%; • Decline in FDI) inflows; • Establishment of SEZs; and • Continued use of the multi-currency system.

Source: Government of Zimbabwe(Several Budget Statements and Development Plans1980-2017)

Annex 4: Classification of the Functions of Government (COFOG)

01- General public services

- 01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs
- 01.2 - Foreign economic aid
- 01.3 - General services
- 01.4 - Basic research
- 01.5 - R&D General public services
- 01.6 - General public services n.e.c.
- 01.7 - Public debt transactions
- 01.8- Transfers of a general character between different levels of government

02 - Defence

- 02.1 - Military defence
- 02.2 - Civil defence
- 02.3 - Foreign military aid
- 02.4 - R&D Defence
- 02.5 - Defence n.e.c.

03 - Public order and safety

- 03.1 - Police services
- 03.2 - Fire-protection services
- 03.3 - Law courts
- 03.4 - Prisons
- 03.5 - R&D Public order and safety
- 03.6 - Public order and safety n.e.c.

04 - Economic affairs

- 04.1 - General economic, commercial and labour affairs
- 04.2 - Agriculture, forestry, fishing and hunting
- 04.3 - Fuel and energy
- 04.4 - Mining, manufacturing and construction
- 04.5 - Transport
- 04.6 - Communication
- 04.7 - Other industries
- 04.8 - R&D Economic affairs
- 04.9 - Economic affairs n.e.c.

05 - Environmental protection

- 05.1 - Waste management
- 05.2 - Waste water management
- 05.3 - Pollution abatement
- 05.4 - Protection of biodiversity and landscape
- 05.5 - R&D Environmental protection
- 05.6 - Environmental protection n.e.c.

06 - Housing and community amenities

- 06.1 - Housing development
- 06.2 - Community development
- 06.3 - Water supply
- 06.4 - Street lighting
- 06.5 - R&D Housing and community amenities
- 06.6 - Housing and community amenities n.e.c.

07 - Health

- 07.1 - Medical products, appliances and equipment
- 07.2 - Outpatient services
- 07.3 - Hospital services
- 07.4 - Public health services
- 07.5 - R&D Health
- 07.6 - Health n.e.c.

08 - Recreation, culture and religion

- 08.1 - Recreational and sporting services
- Cultural services
- 08.3 - Broadcasting and publishing services
- 08.4 - Religious and other community services
- 08.5 - R&D Recreation, culture and religion
- 08.6 - Recreation, culture and religion n.e.c.

09 - Education

- 09.1 - Pre-primary and primary education
- 09.2 - Secondary education
- 09.3 - Post-secondary non-tertiary education
- 09.4 - Tertiary education
- 09.5 - Education not definable by level
- 09.6 - Subsidiary services to education
- 09.7 - R&D Education
- 09.8 - Education n.e.c.

10 - Social protection

- 10.1 - Sickness and disability
- 10.2 - Old age
- 10.3 - Survivors
- 10.4 - Family and children
- 10.5 - Unemployment
- 10.6 - Housing
- 10.7 - Social exclusion n.e.c.
- 10.8 - R&D Social protection
- 10.9 - Social protection n.e.c.

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