Zimbabwe Economic
Policy Analysis and
Research Unit

Fiscal Transparency and Accountability within the Context of Devolution in Zimbabwe

April 2020

Gibson Chigumira
Erinah Chipumho
Gamuchirai Chiwunze

ZEPARU Zimbabwe Economic Policy Analysis and Research Unit

Fiscal Transparency and Accountability within the Context of Devolution in Zimbabwe

ZEPARU Discussion Paper

by

Gibson Chigumira
Erinah Chipumho
Gamuchirai Chiwunze

Zimbabwe Economic Policy Analysis and Research Unit (ZEPARU)
55 Mull Road
Belvedere, Harare
Tel: 263-4-778423

April 2020

Table of Contents

List of Figures

List of Acronyms

CSOs	Civil Society Organizations
ECA	Economic Commission for Africa
GDP	Gross Domestic Product
IMF	International Monetary Fund
NGOs	Non-Governmental Organisations
PFMA	Public Finance Management Act
ZIMCODD	Zimbabwe Coalition on Debt and Development

Acknowledgements

Financial support provided by GIZ to produce this discussion paper and policy brief is greatly appreciated. The research Team acknowledges insightful comments from colleagues who had the opportunity to review earlier drafts and diverse stakeholders who shared their insights during the economic policy dialogue on "Towards Successful Implementation of Devolution in Zimbabwe," on 13 February 2020 at the Crowne Plaza Monomotapa Hotel in Harare. Inadvertent errors and omissions remain the responsibility of the authors.

Executive Summary

This discussion paper explores the extent to which the principles of transparency and accountability are key in the implementation of devolution. The paper is anchored on the premise that the three tiers of government are key custodians of the welfare of the citizens through the provision of public and infrastructural services. The following are the study's specific objectives:

- Assess the extent to which fiscal transparency and accountability principles are being adopted in the implementation of devolution;
- Identify the existing legal and institutional frameworks that are expected to foster transparency and accountability in Zimbabwe;
- Promote debate and discussions on the role of fiscal transparency and accountability in achieving the Devolution objectives; and
- Draw lessons on how to improve fiscal transparency and accountability under devolution from other country experiences.

This paper is based on a desk review of existing literature and document review on the pillars of transparency and accountability, the legislative frameworks that foster transparency and accountability in Zimbabwe drawing lessons from other country experiences. The paper notes that devolution brings with it increased demand for transparency and accountability in the use of public resources allocated and disbursed to lower tiers of government. Furthermore, prioritisation of devolution infrastructure projects and decision making on the use of the intergovernmental fiscal transfers (IGFT) funds will now involve a broader spectrum of stakeholders beyond the public officials. In this regard, views of the business community, civil society organizations, and local/community leadership have to be taken into consideration. This presents a change in the governance framework within the three tiers of government with requisite demand on new capacities and fiscal information/data to facilitate deeper citizen engagements in development planning and priority setting. This is a distinct break with the past where the broad spectrum of stakeholders had little or no access to information on public financial management.

It was noted in the paper that transparency and accountability are interrelated and mutually reinforcing concepts without which it would be difficult to call public sector entities to account. It can be argued that generally Zimbabwe has the necessary policy framework including the Constitution of Zimbabwe, the Zimbabwe Finance Management Act (PFMA) and the Urban and Rural Councils Acts which are expected to foster transparency and accountability. However, the main challenges have been on the implementation and enforcement of the provisions of the legislative frameworks which are explored in this paper. For example adverse issues and irregularities noted the Auditor General's Reports including recommendations to address these anomalies have not been given the due attention that they deserve by Parliament or addressed by the respective public entities. It was also

noted that the issues of regular and timely data dissemination as required by the PFMA are critical importance to enhance transparency and accountability in all the three tiers of government as the devolution agenda is rolled out.

The paper concludes by highlighting a few discussion points to stimulate further reflection and debate on the issues discussed in the paper. These include the following:

- The need to accelerate the roll-out of the financial management information system to local governments to enhance transparency and accountability.
- Enforcement of the constitutional and legal provisions in respect of financial reports, internal controls and audits may be critical.
- Imposing stiffer sanctions on ministries, departments, agencies, provincial and metropolitan councils and local authorities and/or officials who fail to submit audited financial reports.
- Introduce fiscal data dissemination dates and enforcing adherence to these to inculcate a culture of openness in the use and management of public resources as well as increased accountability in the implementation of devolution programmes within the three tiers of government.
- The need to promote transparency and accountability as measures to curb creative accounting and other vices in the management of devolution resources.
- Contextualising best practices on transparency and accountability policies and practices to be consistent with the national context, policy priorities and strategic actions to be taken in order to achieve greater public sector integrity and accountability in the implementation of the devolution agenda;
- Identifying new fiscal risks that emerge with the implementation of devolution and to what extent these can be mitigated by the adoption of enhanced transparency and accountability initiatives.
- The extent to which enforcement mechanism for existing and envisaged legislative frameworks to foster fiscal transparency and accountability need to be strengthened.
- Exploring the extent to which open data policies need to be adopted across the three tiers of government as well as the enabling capacities and infrastructure. This is expected to enhance transparency in budgets in line with the Open Budget Initiative as well as reduce corruption in the public procurement processes.

1. Introduction

Devolution brings with it increased demand for transparency and accountability in the use of public resources allocated and disbursed to lower tiers of government. Furthermore, prioritisation of devolution infrastructure projects and decision making on the use of the intergovernmental fiscal transfers (IGFT) funds will now involve a broader spectrum of stakeholders beyond the public officials. Views of the business community, Civil Society Organizations (CSOs), and local/community leadership have to be taken on board. However, these stakeholders who have had little or no access to information on public financial management in the past will be demanding more information to inform their decisions.

Thus, the easy accessibility and user friendliness of information will determine the quality and depth of stakeholder engagements in the devolution implementation processes. Timeous sharing of relevant information will facilitate informed decision making and oversight by a broad spectrum of stakeholders with interest in devolution matters. In this regard, increasing the levels of transparency and accountability by the Executives managing the affairs of Local Authorities and the Secretariats of the Provincial and Metropolitan Councils will go a long way in enhancing the implementation of devolution. Globally there has been an increase in interest and action with respect to transparency, participation, and accountability in fiscal decision making in recent years. For instance, Khagram *et.al.* (2013) identified several broad trends that have brought fiscal transparency, participation, and accountability into sharp focus around the world. These include among others:

- The proliferation of good governance norms and standards that emphasize greater transparency, participation, and accountability in all government matters;
- The introduction of modern public finance management systems and good practices;
- Greater decentralization and devolution of powers to subnational levels of government, including the power to raise, allocate, and spend public resources;
- The growth in the number and operational capacity of independent CSOs seeking to be informed about and actively participate in government decision making, and
- The dramatic growth, spread, and use of information and communication technologies around the world.

Transparency can be defined as the unrestricted access to timely and reliable information on decisions and performance whereas accountability refers to mechanisms to report on the usage of public resources and consequences for failing to meet stated performance objectives (United Nations, 2004). Parry (2007) defined fiscal transparency broadly as being open to the public about the structure and functions of government, fiscal policy intentions, public sector accounts, and fiscal projections. The Economic Commission for Africa (ECA) (2002) also refers to fiscal or budgetary transparency as "an environment in which the objectives of policy, its legal, institutional, and economic framework, policy decisions and their rationale, data and information related to monetary and financial policies, and the terms of agencies' accountability, are provided to the public on an understandable, accessible, and timely basis." A transparent budget process on the other hand is one that provides clear information on all aspects of government fiscal policy.

Accountability on the other hand, is the degree to which local governments have to explain or justify what they have done or failed to do to the citizens (World Bank, 2001). Maropo (2018) argues that public accountability has to do with ensuring that those who are vested with public mandate to control and run public offices are required by law to answer and justify their actions and conducts through a forum that is pre-determined. He further argued that accountability is not limited to public expenditure but includes reporting on the progress, performance, failures, successes, actual versus targeted performances, and on the general exercise of authority delegated by a superior authority. The reason for enforcing accountability measures is to avoid or minimise abuse of power by authorities through checks and balances.

The three tiers of government and state owned enterprises are expected to adhere to the principles of transparency and accountability through making information available and accessible in formats/media that are user friendly. They are also expected to be accountable with regards to the use of public resources entrusted to them and be answerable for their acts of commission or omission

Historically, local authorities have been accountable mainly to the central government through the Ministry of Local Government and Public Works than to the citizens within their jurisdictions. The implementation of the devolution agenda is expected to increase citizen participation in local governance issues and the obligations for local authorities to be more accountable to citizens. Elected representatives within councils are one important building block in the accountability matrix of local authorities. Smoke (2005) argues that the empowered and elected local governments under devolution are expected to have potential to enhance the coverage, quality and efficiency of service provision through better governance and more efficient resource allocation. Local authorities' proximity to citizens should inevitably promote more targeted government actions and improved levels of transparency and accountability in the use of public resources than a centralised systems.

In this discussion paper we focus on the demands for transparency, accountability and participation emanating from decentralization and devolution of powers to subnational levels of government, which includes the power to raise, allocate, and spend public resources. Lack of transparency and accountability, including hidden liabilities, and lack of clarity of the devolution agenda, development priorities and programmes erodes stakeholder confidence in devolution implementation programmes. Failure to report progress on the implementation of devolution programmes and projects or justify strategy choices and actions may further undermine stakeholder confidence in the devolution agenda and could potentially create an environment that breeds corruption/abuse of power within the lower tiers of government.

1.1 Study Objectives

The broad objective of the study is to assess the extent of transparency and accountability in the context of devolution. The following are the study's specific objectives:

- Assess the extent to which fiscal transparency and accountability principles are being adopted in the implementation of devolution;
- Identify the existing legal and institutional frameworks that are expected to foster transparency and accountability in Zimbabwe;
- Promote debate and discussions on the role of fiscal transparency and accountability in achieving the Devolution objectives; and
- Draw lessons on how to improve fiscal transparency and accountability under devolution from other country experiences.

The paper focuses on fiscal transparency and accountability on the premise that the three tiers of government are key custodians of the welfare of the citizens through the provision of public and infrastructural services. In this regard it is their primary responsibility to ensure that the benefits of national resources are shared equitably among the wider population, including its poorer and most vulnerable sections of society. The paper was based on document review on the pillars of transparency and accountability, the legislative framework, country experiences on fostering transparency and accountability and situational analysis of the current state of transparency and accountability in Zimbabwe.

1.2 Rationale for fiscal transparency and accountability

Within the context of devolution a portion of revenue mobilised by central government is disbursed to lower tiers of government which are also empowered to raise revenue and make expenditure decisions within their jurisdictions. In this regard greater transparency in the budgetary process and allocation of funds to finance public infrastructure and non-infrastructure projects is expected. The lower tiers of government are also expected to making information available to the public on government actions implemented through devolution. This in turn is expected to strengthen governance practices and reduces incidents of corruption across all the tiers of government.

As some fiscal responsibilities are devolved to lower tiers of government, new fiscal risks also emerge hence the need for enhanced transparency and accountability. In the implementation of the devolution agenda understanding the implications of the following broad questions becomes paramount:

- How can improvements in fiscal transparency and accountability foster the successful implementation of the devolution agenda?
- Under what conditions and through what type of mechanisms do (or might) increased fiscal transparency lead to more government responsiveness and improved accountability including outcomes such as better fiscal management.
- Does greater transparency and accountability contribute to greater participation by the public in planning and implementation of government programmes and projects?

At the macroeconomic level, many economic theorists and practitioners agree that fiscal transparency has large and positive effects on fiscal performance. Kopits and Craig (1998) observed, that "transparency in government operations is an important precondition for macroeconomic fiscal sustainability, good governance, and overall fiscal rectitude." In a complementary study, Alt and Lassen (2003) confirmed that fiscal transparency is indeed associated with lower public debt and deficits, even taking into account other explanations for public debts and deficits. A higher degree of transparency further increases the probability that 'creative accounting' practices will be revealed. In this regard, transparency energizes the oversight activities of Parliaments (ECA, 2005).

The existing literature on decentralisation and service delivery indicates that decentralisation can offer considerable advantages which include improved accountability mechanisms (Ochieng, 2018; Yilmaz et al., 2010). Oduor (2015) argues that devolution may not immediately lead to more accountable government at the county level in Kenya hence the need to strengthen the voice of citizens to hold their leaders accountable. Smoke (2015) argues that without clarity on the functions of different tiers of government it will be difficult to hold the responsible tier to be accountable which weakens accountability for specific services.

1.3 Prerequisites for fiscal transparency and accountability

If fiscal transparency is to achieve its aims, it needs proper socio-political, legislative and economic settings. Furthermore, it must be understood clearly that it is a means not an end. In its proper context, fiscal transparency is a prerequisite for effective oversight by the legislature and civil society; and it encourages better decision-making by governments as it provides a check on the behaviour of policy-makers. Fiscal transparency is but one of the essential ingredients in a system for oversight, accountability, participation and sanction in pursuit of good economic management practices, and cannot survive or become effective on its own (ECA 2005). We briefly discuss below the prerequisites of transparency and accountability gleaned from the literature:

- **Political will and commitment** - The State must create the legal and regulatory environment for fiscal transparency and accountability. Further indicators of will and commitment would be (a) setting the agenda to democratize the formulation of macroeconomic policy frameworks; (b) building up the capacity and knowledge base of the citizenry on issues related to budgets; and (c) institutionalizing regular access for social groups in policy making processes.

- **Commitment to fighting corruption and mismanagement** - There must be, inter alia, a strong resolution from the leadership and society at large to fight corruption and mismanagement to enforce transparency and accountability. In cases where transparency unveils corruption and mismanagement there is need for all the relevant arms of the State to take action otherwise efforts to promote transparency and accountability fail to achieve the intended objectives and may fizzle out only to be replaced by opacity.

- **Strong legal framework and enforcement mechanisms** - Enforcers of adherence to fiscal transparency and accountability principles need to be empowered by explicit constitutional, legal and regulatory frameworks. Additionally, enforcement mechanisms need to be in place and applied effectively. Investigative and judicial arms of State also need to be capacitated to effectively execute their functions otherwise the drive for transparency and accountability will fail to counter some governance deficiencies that they should unveil.

- **Citizen participation** - The basic premise for citizen participation is that citizens, non-governmental organisations (NGOs) and Community Based Organisations (CBOs) have a right to know and determine how public revenues are collected and spent. Participation in decisions regarding budget allocation, spending patterns, and public service delivery is a key entry point for civil society and donor engagement in choosing public actions. Thus, citizen engagement is deemed as a key component in determining development priorities and infrastructure projects within the respective Provincial and Metropolitan Councils and Local Authorities in the implementation of the devolution agenda.

- **Addressing capacity constraints** - Making information available to the public that does not understand it defeats the aims of fiscal transparency and accountability. Additional to making information accessible and understandable, government and CSOs need to ensure fiscal literacy of the intended recipients of the information. As the devolution agenda is being rolled out, there will be emerging capacity constraints/gaps that may militate against adherence to transparency and accountability. In this regard there is need for a comprehensive capacity building programme to capacitate institutions that foster government transparency and accountability to citizens. Strengthening citizens' capacity to engage in setting of development and infrastructure project priorities; resource allocation discussions and decision making will provide checks and balances in the use of devolution funds.

- **A learning culture** - Rolling out of the implementation of devolution is in itself learning by doing process. There is need to draw and contextualise lessons on the existence of or lack of transparency and accountability from the devolution programmes implemented in other jurisdictions.

- **Role of the media and access to information** - The media's involvement in covering fiscal transparency and accountability in the implementation of the devolution agenda and availing well researched and credible information on the devolution is critical for the success of the devolution programme. There is need for informed analysis of devolution programmes. In this regard, the media can be an effective ally in sparking debate among the general public and eliciting responses from the government on issues of fiscal transparency and accountability. This must have the backing of law and regulations.

- **Elected local leaders** - elected representatives are an important building block to enhance accountability at central, metropolitan and local government which is critical under devolution.

1.4 Transparency and accountability an imperative for the success of devolution

Implementation of decentralization/devolution programmes often create pressures to open up government processes to public scrutiny. This is particularly the case with the budget transparency which is a major subset of fiscal transparency. Devolution in itself may or may not increase transparency; much depends on the interactions with other conditions such as the requirements stipulated in the devolution guidelines and institutional capacities to enforce fiscal transparency and accountability. Devolution guidelines can foster improvements in fiscal transparency rules and practices. For example requirements to publish budget data; details of infrastructure projects financed by devolution funds and engagement of stronger audit institutions can help foster a culture of transparency and accountability. Participatory budgeting which involves direct participation of community representatives in budget making in local authorities across the country, and community involvement in planning processes and development priorities setting should be accompanied by transparent information disclosure of key fiscal data/information. The subnational government should account for their actions through internal and external audits and also explain the progress, success and failure of infrastructure projects to the citizens to ensure accountability.

Strengthening rules and capacities to disclose budget information at all levels of government, complemented by the national media's watchdog role can further foster a culture of transparency. This can be further aided by creation of transparency portals powered by information and communication technologies. Under devolution demand for budget information is expected to grow beyond the small circle of highly capable civil society groups, academics, and the business and media sectors, depending on the quality of citizen engagement programmes. Organizations and individuals need to develop capabilities to understand and use that fiscal information for them to effectively participate, in the budgetary and planning processes. Community based organisations can also demand the local authorities to account for the financial resources used through the budget and planning process since the latter now has the responsibilities of setting the economic agenda in various districts. They can also demand to be given feedback about the progress of projects being undertaken in their district. Successes, failure and or delays in taking off of various projects should be reported.

Fiscal transparency may not automatically generate participation and use of information, where the budget information is disclosed in a non-user friendly format. Those who seek accountability may also lack effective avenues and channels through which to access budget information. On the other hand, different tiers of government may be reluctant to share some key information. In this regard, the rolling out of the devolution agenda needs to be accompanied by promotion of the benefits of increased transparency and accountability as well as active participation of the citizenry in governance issues that affect their welfare. Issues of transparency, accountability, participation, and inclusion evoke a potentially transformative agenda which requires an empowered citizenry. Hence, citizen engagement should not be confined to limited forms of citizen consultation but should be the new way of doing business to ensure stakeholder buy in of devolution programmes.

Accountability is a prerequisite for improved public sector performance. Smoke (2005) argues that there are multiple channels of accountability, namely downward, upward and horizontal but the focus in devolved systems is on downward accountability, especially through elections. Other mechanisms such as participatory planning/budgeting, citizen report cards and complaint and appeals boards may allow citizens to interact more regularly and meaningfully with local governments. Access to information on local processes and decisions, budgeting and financial management is considered essential for downward accountability. If citizen participation is non-inclusive, it is unlikely to bring about broad improvements in service coverage/quality and the associated compliance in paying local taxes/levies. If these mechanisms are captured by political and economic elites and powerful but non-representative CSOs, the impact will be limited or different than intended. Participation should be mandatory and should involve under-represented groups such as women, children, youth and people living with a disability. Smoke (2005) also argued that upward accountability through production of financial reports, performance assessments, and external audits, can promote consistency and transparency as they provide information to citizens, other local governments and the centre.

World Bank (2001) claimed that local elections are the most common and powerful form of accountability if they are free and fair. Other mechanisms such as citizen councils can have limited influence. Efforts to increase citizen participation can be used to hold a local government responsible for its actions. However, this may be classified as a blunt tool exercised only at widespread intervals and offering the broadest citizen control over government. Further, World Bank (2001) argued that accountability comes in two dimensions namely that of government workers to elected officials; and that of the elected officials to the citizens who elect them. It can be argued that civil servants in sectors that are mostly decentralised like health and education may evade control by locally elected leaders and maintain strong ties with the parent ministries in the central government and devolution initiatives often run into heavy bureaucratic resistance. For the second type of accountability, citizens may need instruments to enforce accountability. According to World Bank (2001), these may include the following:

- Citizens can hold their government accountable through use of word of mouth or community radios. CSOs may enable citizens to articulate their reaction to local government and to lobby officials to be responsive.
- Citizens can express their views through public meetings and public officials will be obliged to answer them.
- Formal redress procedures have been used as an accountability mechanism in Bolivia through municipal Vigilance Committees to monitor elected councils and possibly file actionable complaints with higher levels if needed. Formal recall procedures may be used by citizens when they are dissatisfied with their officials.
- Opinion surveys may be used as in the case of Philippines enabling through local-level NGOs to assess public opinion about service provision.
- Political parties can uncover and publicize wrongdoing by the ruling party and proffer alternative set of public policies to the voters.

Generally there is an assumption that by bringing the design and delivery of policy closer to the people through devolution increases accountability. In selected Arab countries, staff accountability begins with reporting cases of misconduct. The whistle blower facility, journalists or the media often expose cases of corruption and criminal conduct (United Nations, 2004). The accountability chain ends with disciplinary measures in the event of misconduct to serve as a deterrent for others who may be engaging in or considering misconduct. Hence, accountability training may be critical for public sector employees. CSOs such as faith or community-based, non-governmental organisations may play a critical role to enhance accountability through demanding information and monitoring the performance of the public sector (Ibid). The CSOs can give technical input and mobilize and educate the public on public policies and programmes. However, United Nations (2004) argues that CSOs are less seen to have an active role in conducting civic education programmes in Arab countries hence strengthening their capacity may increase the voice of citizens and serve as a check upon public sector performance.

Maropo (2018) argued that it is imperative that the tiers of government account for the huge expenditures during the public service provision processes. He further argues that there are a number of accountability measures in place in South Africa to enhance good use of public resources as enunciated in the constitution through use of public accounts parliamentary, portfolio committee, auditor general, public accounts prosecutor, the judiciary, Special Investigating Unit and the Public Service Commission among other accountability mechanisms. In South Africa, the Parliament provides oversight and accountability over their Executive and the Central government through the Public Accounts Committee just like in Zimbabwe, while the local government relies on the Municipal Public Accounts Committees. Some of the measures that have been used to improve accountability include internal audit and external audit of central, provincial and local government. The Auditor General, an oversight body responsible for overseeing the management of public finances on behalf of the parliament, audit accounts and financial statements of all departments of the national, provincial and local government and public corporations and parastatals and submit the report to parliament for discussion. This external audit is also done in Zimbabwe to enhance transparency and accountability of public resources in all tiers of government.

Maropo (2018) further argued that existence and proper functioning of judicial institutions including the courts of law help enforce accountability as these can be used as deterrents against unethical behaviour in the public sector. It was further noted that the South African courts have played a pivotal role in promoting accountability in the public sector although this has been done at times at the State's expense. Moreover, the 1996 Constitution of South Africa provides that members of the Cabinet (president, deputy and ministers) are accountable collectively and individually to parliament for the exercise of their powers and the performance of their functions.

This notwithstanding, some ministers violate the principle by delaying their appearance or may not appear at all in the respective portfolio committees of Parliament. In other instances, ministers send their deputies to account on their behalf either in the National Assembly or Portfolio Committees. However, it was argued that these accountability mechanisms should be enhanced by capacitating the legislative bodies at national, provincial and local government levels. In Zimbabwe the accountability mechanisms such as use of external audit, the Zimbabwe Anti-Corruption Commission and the Judiciary are expected to play a major role to enforcing transparency and accountability.

Resistance to change may also be reflected through rhetorically embracing of the value of transparency, accountability, participation, and inclusion in fiscal matters related to the implementation of devolution. However, this may require strong champions to translate such commitments into substantive reforms and practices. Activities aimed at achieving greater accountability by government agencies through greater fiscal transparency especially in their handling of inter-governmental fiscal transfer funds are likely to be embraced by a broad spectrum of stakeholders.

Open data policies can entrench transparency and enhance co-responsibility in areas such as public procurement, fiscal and budget transparency, development planning and broader public policy and decision making within the context of devolution. Furthermore, it also improves public sector integrity and accountability by reinforcing the rule of law through dynamic citizen participation and engagement and multi-stakeholder collaboration. Increased use of digital technologies, coupled with improved access to quality fiscal data, will assist stakeholders assess progress in the implementation of devolution based on hard facts. Furthermore, improving access to quality fiscal data coupled with improved capacities to analyse and use the data will allow citizens and government to better monitor the flow and use of public funds devoted to devolution programs. A legislative requirement to show how and where devolution funds have been spent provides strong incentives for the lower tiers of government to demonstrate that they are using public funds effectively for intended purposes.

In this regard, making existing information easier to analyse, process and combine, allows for a new level of public scrutiny. In particular the use of inter-governmental fiscal transfers in financing infrastructural projects requires stakeholders to be appraised through a number of processes including prioritisation/design/contracting/procurement and project execution. Improving transparency in the execution of infrastructure projects disincentives corruption activities that thrive in secretive/opaque operations with limited disclosure. Timeous disclosure of information/fiscal data to the public will expose/thwart corrupt activities, prevent regulatory capture and conflict of interest in the implementation of devolution projects. Improving transparency in public procurement can also have a significant impact on strengthening the implementation of the devolution projects. A thorough understanding of procurement laws and regulations by accounting officers in local authorities for example will aid in the speedy implementation of devolution projects. In this regard, there is scope to enhance capacity of lower tiers of government on procurement issues and leveraging on information communication technologies to enhance transparency and integrity in public procurement processes.

Furthermore, close collaboration among the different tiers of government, citizens, and civil society and private sector organisations in the design and implementation of devolution programmes and projects will not only prevent corruption but will also increase government integrity and impact of national efforts and policies. Increased collaboration will prevent the implementation of programmes without stakeholder buy-in. Properly designed, transparent and well canvassed devolution programmes and projects present an opportunity for resources pooling and leveraging on stakeholder synergies to deliver infrastructure services that enhance the welfare of citizens, Improving fiscal transparency can also create significant economic benefits as private sector gets real-time information on government plans and envisaged devolution programmes and projects. Equipped with the right information private investors will be in a position to make informed investment decisions, based on evidence, as they assess risks and opportunities presented by the devolution projects. Improving transparency in project information, contracting and procurement processes will also reduce the cost of corruption in business transactions.

The mining sector has the potential to generate large revenues across a range of resource rich provinces and districts. Data on the sector in the public domain has been limited and of variable quality until recently. One of the objectives of devolution as stipulated in Section 264(2e) of the Constitution is: *to ensure the equitable sharing of local and national resources.* This objective can be achieved where there is transparency and availability of relevant data arising from enforcement of disclosure framework. Government has committed to improve transparency in the mining sector through publishing provincial gross domestic product (GDPs) which include the contribution of the mining sector in various districts. Planning of resource use to boost provincial GDPs and achieve vision 2030 is premised on availability of mining and other natural resources data that will facilitate robust analysis and planning. Actors in the lower tiers of government and local communities can do a lot better if they had access to reliable and detailed data of the natural resource endowments within their jurisdictions. This will enable them to get fair deals for example from mining companies that are exploiting the rich mineral resources, enforcing these deals, and use accrued revenues to finance development projects and improve service delivery.

The changing norms and rules around transparency and open data policies are leading to new data in the following areas: project level payments; contracts; costs (to understand how much profit the industry generates) and value of natural resources revenues. Therefore, improving the availability, quality and comparability of open data concerning national resources revenues is critical. This facilitates identification and curbing of illicit financial flows associated with extractive industries and influence policy making in this context. The challenge of whether the tax regimes and contractual terms enable governments to realize the full value of the exploitation of natural resources can be resolved where there is an improvement in information disclosure.

For example, the availability of terms of mining deals as open data can facilitate analysis using financial modelling techniques of the project level data which can better inform policy makers on future prospects of the projects and estimations of future resource revenues under various scenarios. Availability of more granular comparable data on natural resource revenues, and related costs, is critical for economic planning and government revenue forecasting. This further translates to forecasting of the intergovernmental fiscal transfers which depends on revenues mobilised at central government level.

In view of the foregoing, promoting of transparency policies/initiatives could be fashioned in a way that is consistent with the national context, policy priorities and strategic actions to be taken in order to achieve greater public sector integrity and accountability in the implementation of the devolution agenda. This could entail creating platforms/portals where citizens can access information on devolution. For example, the Kenya Ministry of Devolution and the Arid and Semi-Arid Lands provide information on: tenders, county government integrated plans; county government performance assessment, county finances i.e. budget allocations, audit reports and projects on their website.[1]

2. Reflection on the Legislative Framework to Foster Fiscal Transparency and Accountability in Zimbabwe

2.1. Constitution of Zimbabwe Amendment (No. 20) Act 2013

Transparency and accountability in the public sector is set out in section 298 of the Constitution of Zimbabwe Amendment (No. 20) Act 2013. Section 298 on the principles of public finance management states, that public funds must be expended in a transparent, prudent and economically and effective ways and also requires that financial management be responsible and fiscal reporting be clear. On the other hand, Section 299 of the Constitution of Zimbabwe gives the Parliament of Zimbabwe powers of oversight over the management of public finances and thus supported by the provisions of the Public Finance Management Act. The section states that all government agencies and entities including statutory bodies, provincial and metropolitan councils as well as local authorities must ensure that all revenue and expenditure are properly incurred and accounted for. Hence, submission of audited financial statements to the Office of the Auditor General should be adhered to by different tiers of government and government agencies to ensure that the public are aware of the true balance sheet of government. Recommendations proffered by the Office of the Auditor General should be implemented to ensure that public resources are put to good use for the benefit of the citizens.

The allocation of revenues between provincial and local tiers of government is provided for by section 301 (1a and b) of the Constitution of Zimbabwe which states that an Act of Parliament must provide for:

a. the equitable allocation of capital grants between provincial and metropolitan councils and local authorities and
b. any other allocation to provinces and local authorities, and any conditions on which these allocations may be made.

In section 301 (3) the Constitution states that not less than 5% of the national revenues raised in any financial year must be allocated to the provinces and local authorities as their share in that year. Chapter 17 and Part 4 of the Constitution outline the duties of the custodians of public funds and property. In particular section (308) requires that every person who is responsible for the expenditure

1. *see http://www.devolutionasals.go.ke/*

of public funds to safeguard the funds and ensure that they are spent only on legally authorised purposes. Publishing of the intergovernmental fiscal transfer formula and how the financial resources are shared among local authorities and provincial and metropolitan councils is a prerequisite to ensure transparency and accountability. At the moment, the information is reported in the National Budget but more disaggregated information and justification for the allocations made can be provided and made available through the Ministry of Finance and Economic Development website and other social media platforms to enhance transparency and accountability.

2.2. Public Finance Management Act (PFMA) Chapter 22:19

Public Financial Management is the interlinked series of systems, laws, rules, processes and procedures by which government manages financial public resources (International Monetary Fund (IMF), 2020). The PFMA which was enacted in 2009, lays out national standards and requirements for public accounting, financial reporting of government entities, and audit of government accounts in line with Section 298 of the Constitution. The PFMA has provisions on fiscal reporting particularly Part IV on financial statements that provide guidelines on the preparation and tabling of financial statements by central government and the general public sector related entities. It also provides requirements for every Minister to lay before the House of Assembly, the annual report and financial statements and audit reports, within one month after the Accounting officer for the public entity or constitutional entity for which the Minister is responsible, within six months after the end of the financial year to which those statements relate. Thus, the contents of each financial report are to be published in the government gazette.

Furthermore, to ensure integrity of the fiscal reports, Part VIII of the Act, allows for the appointment of auditors to monitor the financial administration and procedures of the ministry or reporting unit concerned to ensure that proper accounting standards are maintained in compliance with the country's laws and international standards. The appointment of internal and external auditors respectively is in pursuit of section 308 of the Constitution which seeks to safeguard public funds and assets.

IMF (2020) argues that many transactions occur outside the automated public financial management information system and no penalties are applied to ministries, departments and agencies that do not comply despite this being not permitted by the provisions of the PFMA. In addition, a pilot assessment of the functionality of government's public financial management system done using the Public Financial Management Reporting framework/tool showed low performance rating grades for most of the public financial management processes (Ibid). The implementation of government programs was impaired by an inadequate revenue base since an analysis of audited financial statements for the year ended December 31, 2018 revealed only 1% of the total expenditure incurred was spent on implementing government programs. This adversely affected the achievement of mandates of most ministries and government departments.

IMF (2020) further argues that despite the fact that preparing accurate, comprehensive and timely fiscal reports is crucial for transparency and accountability and to avoid governance vulnerabilities, the Government of Zimbabwe is not complying with some legal requirements in respect of public financial management and fiscal reporting. The IMF (2020) report further notes that the government currently publishes the budget execution reports and monthly consolidated financial statements but there is limited or no regularly published information on extra-budgetary funds or state-owned enterprises. There has been slow progress in improving fiscal reporting in budget execution, fiscal statistics and government financial statements, though Government has improved compliance with the international standards for statistical reports i.e. the 2014 IMF's Government Finance Statistics Manual. The systems of internal control and internal audit were noted as weak, thus creating many opportunities for financial irregularities and corruption. Internal audit functions have been established in all line ministries which receive appropriations from the Central Government by votes. However, implementation by the government of the recommendations of the Auditor General's Office, the supreme audit institution in Zimbabwe, on fiscal reporting and internal control covering the period 2014-2018 were observed as being very limited. In some cases, the Ministry of Finance and Economic Development and line ministries have not complied with legal requirements.

State owned enterprises are expected to publish annual financial statements but the information is limited and untimely (IMF, 2020). The PFMA requires public entities to submit quarterly and annual reports to the Ministry of Finance and Economic Development, but many state owned enterprises have not observed this requirement.

2.3. Urban and Rural Councils Acts

The local council acts (Urban Councils Act and Rural Council Act) allow for the establishment and autonomous management of urban and rural district councils respectively. The Urban Councils Act (Chapter 29:15) provides for the establishment of cities, municipalities, towns and local boards, and provides guidance on their structure, administration, powers, and functions. The Act includes specific guidance on sources of funding, appropriate use of funds, auditing, and restrictions on borrowing. It also defines the role of the Ministry of Local Government to supervise, monitor and direct local authorities. On the other hand, the Rural Councils Act (Chapter 29:13) provides for the establishment of Rural District Councils and provides guidance on their structure, administration, powers, and functions. The Act includes a specific guidance on the types of levies and charges the Rural District Councils can charge, and provisions on the appropriate use of funds, auditing, and restrictions on borrowing, similar to those in the Urban Councils Act.

The local council acts (Urban Councils Act and Rural Council Act) allow councils to raise their own revenues through several sources. The sources of funds for local authorities can be classified into internal and external sources. Internally, local authorities mobilize funds through property rates, levies, sales (for example, of land), fees, fines, permits, and licenses. External sources of funding include additional funds provided by the central government through transfers, grants and loans, or in some cases donor funding. The services for which local authorities charge fees or levies include water for domestic, commercial and industrial use, sewerage services, solid waste disposal, and parking, among others. The other main segment of service charges accrue from user fees/rates from hospitals, clinics, ambulances services, schools, libraries, or other community services. Some local authorities also raise funds through income generating activities. The Acts give local authorities statutory powers to levy user fees, though the yearly tariff adjustments are regulated by central government.

The process of setting rates in councils is provided for in Section 288 of the Urban Councils Act 29:15 and Rural District Councils Act 29:13, which states that before the expiry of any financial year the finance committee shall draw up and present for the approval of the council estimates in such detail as the council may require of the income and expenditure on revenue and capital accounts of the council for the next succeeding financial year. Copies of the estimates approved should be made available for purchase by any person at such charge as may be fixed by the council. However, copies of the estimates should be availed for free through the councils' websites where applicable and through other social media platforms to ensure that the information is accessible to citizens at no cost. Part XX (sections 284-307) of the Urban Councils Act, provides for the proper financial management by urban local authorities in line with the expectation of Section 298 of the Constitution of Zimbabwe. Section 286 of the Urban Councils Act requires that a council shall keep books of accounts as may be necessary to maintain a true and proper record of all matters relating to the financial transactions of the council. This includes all moneys received and paid, income earned or accrued but not received, and expenditure incurred but not paid, clearly showing the assets and liabilities of the council. These books are expected to reflect a true and fair view of the state of affairs of the council. Whilst Section 290 gives provisions to the effect that a council may borrow money where it has the necessary borrowing powers and has passed a resolution to such effect. The Act also requires that council give notice in the media highlighting the general purposes for which moneys are to be borrowed and the amount of the money required to be borrowed. This is meant to enhance transparency in debt contraction and possibly to enhance feedback mechanisms from the citizens if they are in agreement with the amount and use of the money to be borrowed. Representatives of communities such as residents associations, community based organisations and other CSOs working with the relevant communities can consult citizens and give feedback to councils on behalf of the citizens.

To ensure integrity of the financial statements produced by local authorities, Section 304 allows for the appointment of auditors and councils officials are expected to cooperate and avail any requisite documents as required by the auditors. The auditors are required to transmit the audited balance sheets and accounts to the town clerk who is expected to submit the report to the audit committee together with the responses to the audit report.

On the other hand Part XXII Section 117-138 of the Rural District Councils Act Chapter 29:13 also sets out provisions relating to the managing of rural district council finances. Section 118 states that funds of a council shall consist of moneys paid to the council which have been appropriated for the purpose by Parliament; any levies, rates, special rates or rents paid to the council; and any charges paid to the council in respect of any services provided by it. Section 120 requires the council to keep books of accounts as may be necessary to maintain a true and proper record of all matters relating to the financial transactions of the council. Through section 121 of the Act council management, are required to prepare detailed estimates of the income and expenditure on revenue and capital accounts for the next succeeding financial year and these are to be submitted to the finance committee for approval for subsequent approval by a full council meeting. Just like their urban counterparts rural council are allowed to borrow subject to a number of limitations namely that the expenditure for the intended borrowing is approved and the resolution to borrow the money has been passed by a majority of the total membership of the council and the council chairman has not exercised a casting vote.

2.4. Devolution guidelines / Local Authorities Circular No1 of 2019

The Ministry of Local Government, Public Works and National Housing circulated devolution guidelines through Circular No 1 of 2019 which provides guidelines on areas in which Intergovernmental Funds release by Treasury to Local authorities are to be utilised. Local authorities have been directed to utilise the funds towards improvements in social service delivery as stipulated by section 301 of the Constitution and thus they have been urged to focus their efforts on: construction/ rehabilitation of schools, clinics, roads, plant & equipment, water, sewer and solid waste, electrification and/or any other capital activities that may be deemed necessary for service provision. In terms of transparency and accountability in the use of the intergovernmental fiscal transfer funds, local authorities were requested to account for the funds disbursed through quarterly acquittals to the Ministry to facilitate reporting.

2.5. Public Procurement and Disposal of Public Assets Act [Chapter 22:23)

This Act governs the processes and procedures for Public Procurement at the central and sub-national levels. The act is designed to ensure efficiency, transparency and governance of public procurement through a number of measures. Part IX of the Act (Sections 67-72) seeks to ensure transparency and integrity of the procurement process. Section 67 of the Act requires that rejected bidders be notified promptly with reasons thereof including brief details of any material deviation, reservation or omission leading to the rejection; whilst section 68 provides that notification of the award of a contract be made within a period of one month through publishing a notice of the award in the same manner as it published the procurement notice. The Act also requires that a procuring entity shall keep a separate record for each procurement (the "procurement record") which shall be marked with a reference number for easy of identification. The procurement record is expected to at least indicate the following information; description of the procurement requirement; a list of the participating bidders and their qualifications; summary of the evaluation of bids; a summary of review proceedings, and the resulting decisions; and other information as may be prescribed to ensure accountability. The records are expected to be preserved for at least six years following completion or termination of the procurement contract or cancellation of the procurement proceedings.

The IMF (2020) argues that in addition to drafting the procurement record, public procurement plans should be published for all the three tiers of government. There may be need to introduce e-procurement, and establish an online procurement database to ensure transparency of the procurement process.

2.6. Transitional Stabilisation Programme

The Transitional Stabilisation Programme (October 2018 – December 2020) sought to operationalize the Public Entities Corporate Governance Act approved in November 2018, in order to rein in failing public entities, restore order, consistency, transparency and accountability in their operations. A Corporate Governance Unit has been established under the Office of the President and Cabinet (OPC). The Transitional Stabilisation Programme also imposed some austerity measures which are meant to increase the financial resources towards capital expenditure. For instance, the allocation to capital expenditure increased from 21.1% to about 25% from the 2019 to the 2020 National Budget, a move which if sustained may enhance the growth of the economy. However, the budget allocation to capital projects should be channelled towards growth enhancing capital outlays as opposed to the consumptive recurrent expenditures (i.e. importation of fuel, maize, and pharmaceuticals) to ensure accountability of public resources in line with the fiscal rules. IMF (2020) argues that the Government ministries, departments and agencies sometimes undertake expenditure outside the public financial management information system which defies public transparency and accountability especially in determining the budget deficit. Fiscal discipline needs to continue to be enforced and ensure that no public expenditure is undertaken outside the public financial management information system to enhance transparency and accountability.

2.7. Transparency and Accountability in the Budgetary Processes

The Zimbabwe Coalition on Debt and Development (ZIMCODD) 2019 Open Budget survey noted that budget guidelines are not being availed and made accessible to the public. It was also noted that the scope of the current legislation through the PFMA and Urban Councils Act are narrow as these do not make it a requirement for local authorities to publish budgets and audited financial statements in the public media. The need for councillor's capacity building and development in order to improve their knowledge and appreciation of budgeting and financial management was also emphasised.[2] The survey came up with an ideal Open Budget Process that need to be followed by Local authorities in ensuring transparency and accountability. The proposed framework is as follows:

a. Monthly budget performance reports should be shared with Residents Associations (RAs); CSOs and Residents;
b. Quarterly Council sector specific report back meetings on budget performance (sharing of quarterly budget performance reports). These meetings are organised and structured targeting different sectors which are women, youth, disabled, and the elderly. The venues and time should be convenient to allow for productive engagement without fear, prejudice or intimidation.
c. Local authorities must be compelled through a statutory instrument to timely share accurate information to residents in a simplified way understandable by the residents so that they meaningfully participate in the process.
d. The other practices that should be adhered to by local authorities to enhance transparency and accountability include:
    i. Engaging in budget preparatory meetings with CSOs;
    ii. Presentation of the draft budget for public inspection and objections;
    iii. Presentation of budget in Full Council meetings;
    iv. Adoption of budget by Full Council;
    v. Sending budget to the Minister of Local Government, Public Works and National Housing for his/her input and the expert views of the technical staff at Ministry head office.
    vi. Publication of budgets in various media for wider access by the public; and
    vii. Budget implementation, monitoring and reviews.

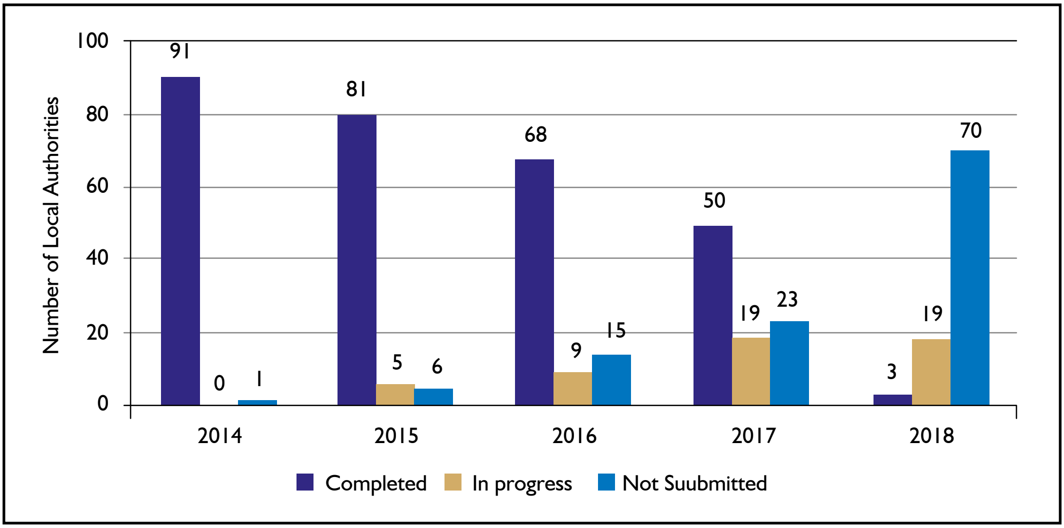
2.8. Revenue and Expenditure Administration by Local Authorities

According to the 2018 Auditor General's Report governance issues over the years have continued to dominate her findings. Although there was an improvement from 2015 to 2016 (reduction from 68% to 49%), there has been a notable surge from 49% to 67% in the governance issues in 2017 and 2018 respectively. The number of reported service delivery issues has risen over the years which are a sign of weakening service provision by various local authorities. The majority of Councils

[2] http://www.zimcodd.org/sites/default/files/research/Zimbabwe%20Open%20Budget%20Survey.pdf

were not up to date with their audited financial statements, as shown in Figure 1. For example only three local authorities submitted audited financial statements in 2018, which shows gross violation of transparency and accountability to the citizens. Five local authorities have not yet submitted audited financial statements for as far back as 2015 and there is another local authority which has not yet submitted audited financial statements for 2014. Generally, transparency and accountability diminish if financial statements are not timeously prepared, audited and presented for public scrutiny.

Figure 1: Status of Financial Statements as at May 31 2019



Source: Office of the Auditor General, 2019

Some of the major issues raised by the Office of the Auditor General in their reports over the years include:

a. Majority of Councils maintain multiple bank accounts and generally bank reconciliations were not up to date. The Auditor General has noted that in some instances these bank balances did not reconcile to the cash book balances resulting in unexplained variances.
b. The Ministry of Local Government, Public Works and National Housing prescribed 30:70 as the employment costs to service delivery ratio. A number of Local Authorities did not adhere to this prescribed ratio.
c. Some revenue was being lost through inadequate/ lack of controls on sale of stands, lease agreements and shop licences and lack of proper debt management practices and incomplete records. A number of councils were not creating debtors at the time the stands were sold. Outstanding balances could not be established because the Councils were only recognising the

actual cash payments made for stands as sales. Furthermore, there were no reconciliations performed leading to variances between the housing department stand sales balances and the finance department stand sales balances. The World Bank (2017) notes that many local authorities lack effective systems within or outside the Government Finance Management Information Systems (GFMIS) that can appropriately manage assets throughout the full lifecycle – from procuring and registering to valuation and eventually disposal. Some core resources are needed to promote effective local financial management (i.e. accounting manuals) which in some instances were still being developed.

d. Some Councils had no lease agreements for their rented properties from which they were collecting rental income. Furthermore, some councils were not accounting for the properties they were leasing out and had no databases for shops licences. A number of Councils did not have adequate controls over inventory. Some could not reconcile stores ledger balances to physical stock count listings.
e. There were also cases of failure to adhere to tender procedures.
f. According to the World Bank (2017) discussions with stakeholders in local authorities revealed an uneven application of good practices in Public Finance Management, partly due to capacity gaps in certain local authorities. Some local authorities produce financial reports compliant with the International Public Sector Accounting Standards (IPSAS) accrual standards, while others are unable to compile basic income statements. There are some inconsistency in applying good practices in procurement and auditing.

The issues raised by the Auditor General's Reports and the World Bank 2017 report highlight deficiencies in capacity within councils which need to be addressed to enhance transparency and accountability as the devolution agenda is rolled out.

3. Conclusion and Discussion Points

3.1. Conclusion

Transparency and accountability are interrelated and mutually reinforcing concepts. Without transparency it would be difficult to call public sector entities to account. Moreover, transparency would be of little value if there is no accountability. The existence of both conditions is a prerequisite to effective, efficient and equitable management in public institutions. Globally, there has been a renewed emphasis on fiscal transparency and accountability in the public sector. It can be argued that generally Zimbabwe has the necessary policy framework including the Constitution of Zimbabwe, the PFMA and the Urban and Rural Councils Acts which are expected to be amended in line with the devolution agenda to facilitate transparency and accountability. The challenge is implementation and enforcement of the provisions of the legislative frameworks. The adverse issues and recommendations from the Auditor-General reports need to be followed through by Parliament and addressed by the respective public entities if the principles of transparency and accountability are be adhered to. The main concern by diverse stakeholders is that the adverse issues raised keep recurring without redress and there is limited evidence that the Auditor General's recommendations are taken seriously. The issue of regular and timely data dissemination as required by the PFMA is of critical importance to enhance transparency and accountability at central and local government.

3.2. Discussion Points

The study came up with the following discussion points:

- Transparency and accountability in the use of public resources allocated and disbursed to lower tiers of government are expected to be key pillars in the implementation of devolution. There may be need to accelerate the roll-out of the financial management information system to local governments to enhance transparency and accountability. Enforcement of the constitutional and legal provisions in respect of financial reports, internal controls and audits may be critical. Hence, there may be need to impose sanctions on ministries, departments, agencies, provincial and metropolitan councils and local authorities and/or officials who fail to submit audited financial reports. There may be need to introduce data dissemination dates and follow those dates for publishing regular and timely fiscal information to ensure that the three tiers of government are accountable to the citizens of Zimbabwe.

- A higher degree of transparency further increases the probability that 'creative accounting' practices and their implications in undermining good governance practices will be exposed.

- Transparency policies/initiatives could be fashioned in a way that is consistent with the national context, policy priorities and strategic actions to be taken in order to achieve greater public sector integrity and accountability in the implementation of the devolution agenda.

- As fiscal responsibilities are devolved to lower tiers of government, new fiscal risks emerge hence the need for enhanced transparency.

- The legislative framework to foster fiscal transparency and accountability in Zimbabwe has been outlined, the question is to what extent are these frameworks being adhered to and implications of the obtaining practices to the successful implementation of devolution.

- Short comings in the revenue and expenditure administration by local authorities including deficits in financial and administrative systems and services delivery need to be addressed to enhance the implementation of devolution programmes and projects within local authorities.

- Adoption of an open budget process that cascades across all tiers of Government will facilitate effective participation by diverse stakeholders in the budget formulation and implementation processes.

- On procurement, there may be need to publish public procurement plans, introduce e-procurement, and establish an online procurement database.

References

1. Audit Office Act Chapter 22:18; Act 12/2009; Government of Zimbabwe
2. Auditor General's Report (2018); Report of the Auditor-General for the financial years ended December 2015 & 2018 on Local Authorities, Auditor General; Government of Zimbabwe
3. Constitution of Zimbabwe Amendment (No. 20) Act, 2013; Government of Zimbabwe
4. Devolution guidelines /Local Authorities Circular No1 of 2019; Ministry of Local Government, Public Works and National Housing; Government of Zimbabwe
5. Economic Commission for Africa (ECA, 2005), Assessing Public Financial Management and Accountability in the Context of Budget Transparency in Africa.
6. International Monetary Fund (2020), Zimbabwe - 2019 Article IV Consultation - Press Release; Staff Report; And Statement by The Executive Director For Zimbabwe, IMF Country Report No. 20/82, March 2020, Washington, D.C. https://www.imf.org/en/Publications/CR/Issues/2020/03/19/Zimbabwe-2019-Article-IV-Consultation-Press-Release-Staff-Report-and-Statement-by-the-49283
7. Khagram, S., de Renzio, P., and Fung, A. (2013). Overview and synthesis: The political economy of fiscal transparency, participation, and accountability around the world. In S. Khagram, A. Fung, de Renzio, P. (Eds.), Open Budgets: *The Political Economy of Transparency, Participation, and Accountability (pp. 1-50). Washington, DC: Brookings Institution Press,* - https://www.brookings.edu/wp-content/uploads/2016/07/openbudgets_chapter.pdf
8. Maropo, O. J (2018), The lack of accountability and transparency in local government in South Africa, http://scholar.ufs.ac.za:8080/xmlui/handle/11660/8697
9. Oduor, C; (2015), Institutionalising Social Accountability in Devolved Governance, 1 Jan 2015, https://www.africaportal.org/publications /institutionalising-social-accountability-in-devolved-governance/
10. Polverari, L (2015), Does Devolution Increase Accountability? Empirical Evidence from the Implementation of European Union Cohesion Policy, Regional Studies, Volume 49, 2015 - Issue 6: Proximity and Innovation: Empirical Issues, _https://www.tandfonline.com/doiabs/ 10.1080/00343404.2014.1001351?journalCode=cres20
11. Public Finance Management Act [Chapter 22:19] Act 11/2009; Government of Zimbabwe
12. Public Procurement and Disposal Of Public Assets Act [Chapter 22:23); Government of Zimbabwe
13. Rural Councils Act (Chapter 29:13); Government of Zimbabwe
14. Transitional Stabilisation Programme (October 2018 — December 2020); Government of Zimbabwe
15. United Nations (2004), Public Sector Transparency and Accountability in Selected Arab Countries: Policies and Practices, ST/ESA/PAD/SER.E/71, https://publicadministration.un.org/publications/content/PDFs/E-Library%20Archives/2005%20Public%20Sector%20Transp%20and%20Accountability%20 in%20SelArab%20Countries.pdf

16. Urban Councils Act (Chapter 29:15); Government of Zimbabwe
17. World Bank (2001), Administrative Decentralization, http://www.worldbank.org/publicsector/decentralization/admin.htm
18. World Bank (2017); Zimbabwe Public Expenditure Review, Volume: Local Government Service Delivery; prepared jointly by the Government of Zimbabwe and the World Bank, June 2017
19. Yilmaz, S., Beris, Y. and Serrano Berthet, R. (2010), Linking local government discretion and accountability in decentralization, Development Policy Review, 28 (3), 259-293, https://doi.org/10.1111/j.1467-7679.2010.00484
20. Zimbabwe Public Expenditure Review, Volume: Local Government Service Delivery; prepared jointly by the Government of Zimbabwe and the World Bank, June 2017
21. ZIMCODD 2019 Open Budget survey; http://www.zimcodd.org/sites/default/files/research/Zimbabwe%20Open%20Budget%20Survey.pdf

55 Mull Road,Belvedere, Harare, Zimbabwe
Tel: +263 242 778423, 785926 / 7
Email: administration@zeparu.co.zw

www.zeparu.co.zw
@zeparu1
ZEPARU.page

epoch +263774207147