Volume 3, Issue 12

DEVELOPMENT WATCH

Civil Society
National Indicative Program
Monitoring
and
Advocacy

IN THIS ISSUE

End Violence against Women and Girls Now!
#16Days of Activism #OrangeTheWorld

LETTER FROM THE EDITOR

Mr Leonard Mandishara
Executive Director
NANGO

Designed By
Chris Katsaura

The 16 Days of Activism against Gender-Based Violence is an annual international campaign that kicked off on 25 November, the International Day for the Elimination of Violence against Women, and runs until 10 December, Human Rights Day. It was started by activists at the inaugural Women's Global Leadership Institute in 1991 and continues to be coordinated each year by the Center for Women's Global Leadership. It is used as an organizing strategy by individuals and organizations around the world to call for the prevention and elimination of violence against women and girls.

In support of this civil society initiative, the United Nations Secretary-General's UNiTE by 2030 to End Violence against Women campaign (UNiTE campaign) calls for global actions to increase awareness, galvanize advocacy efforts, and share knowledge and innovations.

The global theme for this year's 16 Days of Activism against Gender-Based Violence, which will run from 25 November to 10 December 2021, is "Orange the world: End violence against women now!"

These 16 days of activism acts as an annual reminder to encourage each other of the objective to fight Gender-Based Violence in homes, institutions and at workplaces. As NANGO, we take this time to reiterate the fight against GBV and say "END VIOLENCE AGAINST WOMEN NOW"

NANGO National Association Of Non-Governmental Organisations

16 DAYS OF ACTIVISM AGAINST GENDER BASED VIOLENCE

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ANNUAL GENERAL MEETING 2021

National Association Of Non-Governmental Organisations

2021 ANNUAL GENERAL MEETING

Notice is hereby given that the 59th Annual General Meeting of The National Association of Non-Governmental Organisations (NANGO) is scheduled to be held as follows:

DATE **Tuesday 14 December 2021**

VENUE **Zoom Online**

TIME **0900hours (CAT)**

Kindly Note that: This is an Elective Annual General Meeting.

AGENDA

To receive, consider and adopt the:

1. Welcome Remarks
2. Introductions
3. Minutes of the Previous Meeting
4. Correction of Minutes
5. Matters Arising
6. Chairpersons Report
7. Treasurers Report
8. Dissolution of the Board
9. Elections
10. Address by Incoming Chairperson

BY ORDER OF THE BOARD

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How pro-people and credible is the 2022 National Budget Statement? Some insights!

By Staff Reporter

In compliance with section 103(1) of the Constitution as read with section 7(2)(a) of the Public Finance Management (General) Regulations of 2019, the Minister of Finance and Economic Development, Professor Mthuli Ncube, presented the 2022 National Budget Proposal on the 25th of November 2021. The national budget is an economic policy instrument used by government to mobilize, allocate, utilize and manage resources for purposes of implementing its policy and administrative objectives. It reflects on government's policy priorities, decisions and expectations on the performance of the economy. The involvement of citizens in the formulation, implementation and performance reviews of the national budget is crucial in facilitating public involvement in the development discourse of the country. Meaningful involvement and effective participation of the citizens in the national budget processes ideally guarantees the advancement, realization and enjoyment of their social, economic, political, environmental, and cultural rights. Section 13 (2) of the constitution provides for the involvement of citizens in the formulation and implementation of development programmes and projects that affect them.

Section 298 of the Constitution of Zimbabwe outlines that expenditures must be directed towards the development of Zimbabwe, and special provision must be made for marginalised groups and areas. In the spirit of Leaving No One Behind, it is ideal expected that the national budget should be pro-people and people centred including the socially excluded and often marginalised groups. Thus, the budget should guarantee the attainment and enjoyment of rights by all demonstrated through aligning economic goals to social commitments. Further to that, a pro-poor, inclusive and sustainable national budget framework is one that prioritizes people and their basic needs as well as ring-fencing expenditures thereto. It must boost public spending on health, education and social development portfolio without undermining fiscal sustainability. Importantly, a people's budget must be strongly aligned with constitutional imperatives such that the bulk of resources are dedicated towards the realization of constitutionally mandated people's rights.

More importantly, the national budget should suggest areas for generating additional resources that is increasing fiscal space without undermining the fiscal discipline equally. In light of the COVID19 pandemic, the national budget must incorporate expenditure intended to uplift status of marginalised and vulnerable groups such as women, youth, children, elderly and persons with disabilities who have been relegated into deep poverty by the scourge of COVID19. Thus, the budget must bridge the past and existing inequalities. The national budget must address the disability and gender needs by allocating and prioritising resources and prioritise expenditures on programs and activities that empower and transform women and persons with disabilities including skills development and increased employment quotas. A pro-people national budget should address the marginalisation of the general citizenry through increasing incomes and improving access to resources and services for all.

It is imperative to look at the performance of the 2021 national budget as this has a bearing on how the 2022

National Budget will address the needs and aspirations as included in the enacted 2021 budget and the National Development Strategy (NDS1) which guides the development trajectory of the country. The very low budget utilisation particularly for key line ministries in the first 9 months of 2021 is worrying looking at vulnerabilities in communities with majority of people wallowing in extreme poverty trap. The assessment of utilisation percentages is key in determining and extrapolating on whether the targets will be achieved at the end of fiscal year. Ministry of Health and Child Care (MoHCC) has a low utilisation of 46% despite the untold realities that COVID19 pandemic continue to adversely affect the public health systems of Zimbabwe.

The country continue to experience deterioration of the health service delivery evidenced by perennial shortages of essential medicines, understaffing of the human resources for health, incapacitation of the health system amongst others. This has been noted through the implementation of the Civil Society National Indicative Programme monitoring and advocacy. This is a setback for the country's efforts to achieve Universal Health Coverage by 2030 and COVID19 recovery. Ministry of Public Service, Labour and Social Welfare has a fair budget utilisation of 79%. The ministries responsible for women affairs and primary and secondary education have been moderately financed during for the 9 month of 2021 despite having various programmes lined up for implementation in the year 2021 in line with the Zimbabwe Infrastructure Investment Plan 2021. From this assessment, it is critical for the fiscal authorities to expedite timely disbursements and utilisation of funds to

Macroeconomic Outlook

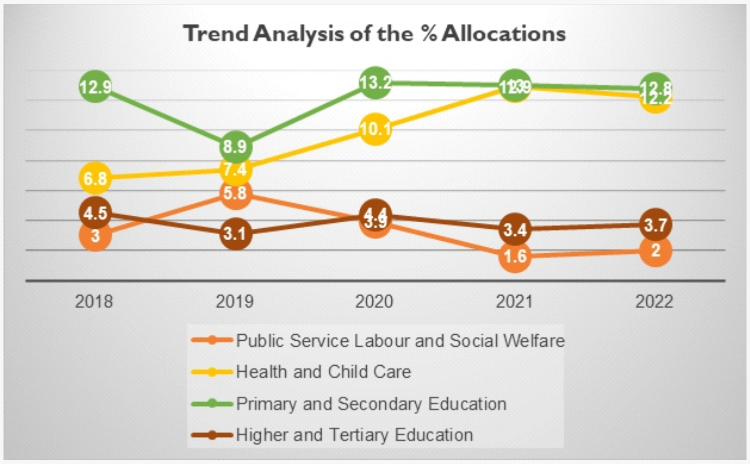
The 2022 national budget reaffirmed the desire to build resilience and sustainable economic recovery from the scourge of COVID19 pandemic just like the current budget which is being implemented. The 2022 National Budget has reinforced the need to reinforcing Sustainable Economic Recovery and Resilience as evidenced by the theme put forward for the 2022 national budget. The theme, to a larger extent was derived from the thrust of the National Development Strategy (NDS) I as well as the desire to build forward from the experienced due to the COVID-19 pandemic. The 2022 national budget has increased by 82% in nominal terms; from ZWL509 billion revised estimate for 2021 to ZWL927.2 billion budget projected for 2022 fiscal year. This is clear evidence that the economy is suffering from inflationary pressures mainly due to exchange rate distortions in the financial sector of the economy.

The recurrent expenditure especially employment costs continue to take the greater proportion of the budget at the expense of capital expenditure. The country needs to advance the prioritisation of capital expenditures in view to achieve sustainable economic growth and stability as enunciated in the NDS1. The capital expenditure has reduced by 4% compared to 2021 National Budget. It is worth noting that employment cost has been reduced from 41% in 2020 National Budget to 36.7%. It was ideal that the major changes in expenditure composition could have increased the capital expenditures. It is a cause for concern that the national budget continues to be consumptive which defeats the intention of the government to create employment.

Sectors Prioritisation and Allocations Analysis

It is imperative to review the percentage allocations towards key sectors or ministries. This analysis of vote appropriations helps to understand the prioritisation by the government as well as progress in fulfilling commitments made in various sectors of the economy. More importantly, this section helps to draw conclusions on whether the citizens submissions and aspirations has been adopted and to what extent. Figure 1 shows the % allocations trends for 4 key selected vote appropriations or ministries covering the period 2018 to 2022. The trend has computed using actual expenditures for 2018, 2019 and 2020. For the 2021, the computation was made using the revised estimates as indicated in the 2022 National Budget Statement and the 2022 vote projections as presented by the MoFED.

Figure 1: Year Trend Analysis of sectorial allocations for National Budget



Source:Author's Computation from 2022 National Budget Statement, page 48

Financing for Education: The allocation to primary and secondary education has constantly decreased by 0.2% in since 2020 despite the major shift experienced in 2020 where the allocation increases by 4.3%. There is room for further improvement in terms of prioritizing education for all as enunciated in Sustainable Development Goal (SDG) 4. The allocation for tertiary education has marginally increased by 0.3% as shown in Figure 1. Overall, education sector should be progressively prioritised considering the resource needs required in the sector in line with the Education 15 and Education 5.0 thrusts.

Domestic Financing for Health: There is a marginal decrease in allocation for health by 0.8 % in the 2022 National Budget despite the national outcry for the need to meet the 15% Abuja Declaration benchmark. It's still below the requirement of 15% in the Abuja Declaration but above 11.3% SADC benchmark. This is a cause for concern in light of the further deterioration of the health sector by COVID-19, more resources should have been allocated towards resuscitation of the health system of the country. From the allocation of 12.2% allocation, there are questions on the state's capacity to service its obligations on domestic financing for health and improving Human Resources for Health (HRH) without undermining procurement of essential drugs and hospital equipment in public health facilities. This is also against the need for the country to ringfence resources to support the COVID19 Vaccination Programme. The low budget utilisation % during the first 9 months of 2021 is worrying. However, the excise duty on cigarettes of 25% + US$5.00/1000 cigarettes to fund Non Communicable Diseases (NCDs) is positive. The introduction of a flat rate of excise duty on energy drinks at a rate of US$0.05/litre, or the local currency equivalent ringfenced towards NCDs is welcome on the assumption that this will not push prices of energy drink up hence fuelling inflationary pressures.

Social Development: The allocation for the Ministry of Public Service, Labour and Social Welfare has been marginally increased from 1.6% in 2021 to 2% in 2022. This way below the benchmarks set in the Social Policy for Africa 2008 which stipulates that social protection should constitute at least 4.5% of the Gross Domestic Product (GDP). The 2022 National Budget has allocated resources to a standalone budget for PWDs amounting to ZWL$220 million for social protection programmes that will improve livelihoods, empower persons with disabilities and enhance capacities of parents and guardians of persons with disabilities, including care givers of adults and children with severe disabilities. This is low given the fact that Food Poverty Line was $4734.33 per person per month in September according to ZIMSTATS and majority of PWDs are unemployed. Moving forward the national budget should address the disability and gender needs by allocating and prioritising resources and prioritise expenditures on programs and activities that empower and transform women and persons with disabilities including skills development and increased employment quotas. A disability inclusive budget should address the marginalisation of the persons with disabilities through increasing incomes and improving access to resources and services. ZWL$1.23 billion has been set aside as Government contribution to the procurement of sanitary wear in 2022 to address the plight of a girl child.

This is a significant increase compared to the ZWL200 million allocated in the 2021 National Budget. It was proposed to introduce a tax credit of US$50 or local currency equivalent per additional employee recruited per month for corporates that employ physically challenged persons. The credit will, however, be limited to a maximum of US$ 2 250 per year of assessment. However, we hope that the treasury to increase the tax credit to motivate and significantly incentivise companies employing PWDs besides the physically challenged prioritised in this provision.

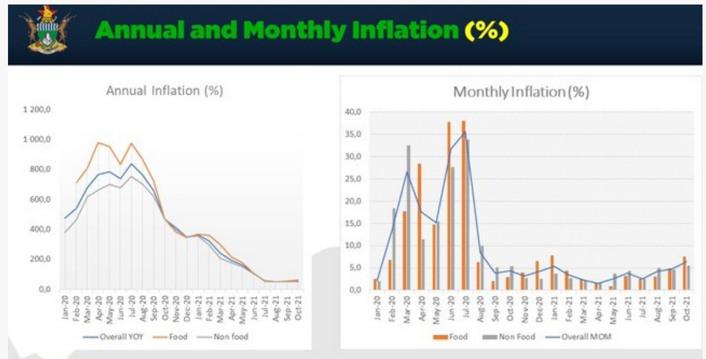
Access to affordable and accessible Transport Services: Allocation for the ministry of transport has marginally increased by 0.3% from 6% in 2021 to 6.3% in the 2022 National Budget. However, focus of the 2022 national will be on enhancing the transport infrastructures of the country.

Disaster Preparedness: ZWL100 million has been set aside in the 2022 National Budget for Disaster Risk Management and Preparedness. In US$ terms, this translates to US$960 768. This is positive looking at the provisions and guideline set forth in the UN's Sendai Framework (2021 – 2025)

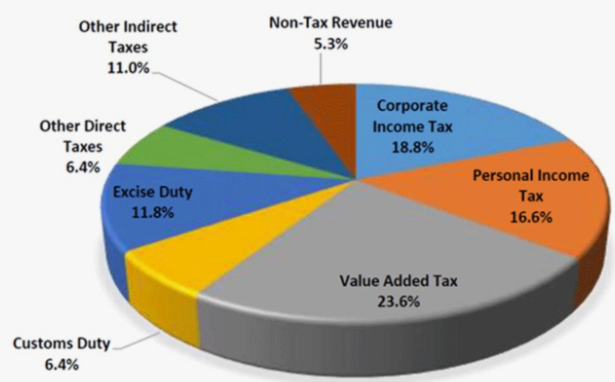
Food for Thought?

ZWL denominated budgets: The 2020 national budget was denominated in ZWL following the SI142 of 2019. However, the base currencies which is dominant in goods market or real sector is the USD$ and ZAR as the RTGS continue to erode due to inflation. This has huge implications in the budget execution as it results in huge discrepancies which makes national accounting and planning difficult for instance the initial 2020 national budget was ZWL65.6billion and the current estimate stand at ZWL178.496, signifying 172% variance from the planned budget. Is there guarantee that the 2021 National Budget will not suffer the same?

Questions around inflation rate: In the 2021 national budget, the Minister of Finance And Economic Development projected a single digit inflation rate by end of 2021. Annual inflation is projected to be between 52 – 58% by the end of the year according to the 2022 National Budget Statement. The 2022 National Budget seeks to achieve an average inflation target of 32.6% and end period range of 15% to 20% in 2022. Without drastic measures of getting rid of the parallel exchange rate market, this projection seem to be unrealistic.



The 2022 National Budget has proffered a number of key policy reforms which is enunciated in the NDS1 when implemented can contribute towards inclusive growth for the nation. However, it is key to note that some of these noble reforms have not been highlighted for the first time in this current budget. Therefore, what is key is to look at how practical and serious the fiscal authorities are in abiding by the proposals and implement them as proposed. Policy discord on retirement gives testimony to the inconsistences we have been experiencing and may continue to experience in the new 'economic order' era introduced by the government in 2018.



'Gender-Based Violence, a pandemic within pandemic'- WCoZ Bindura chair

By Nhau Mangirazi

Bindura- Mandi Piyasi is Women's Coalition of Zimbabwe (WCoZ) Bindura chapter chairperson who has witnessed heart-rendering effects of Gender-Based Violence (GBV) affecting farming and mining communities in Mashonaland Central province, 85 kilometers out of the capital Harare.

As a gender champion, she is not losing hope to be part of a solution to problems hurting social fabrics.

"We have witnessed all forms of GBV among young women due to the Covid-19 pandemic. This is worse among young married girls under forced marriages. It is a menace as national Covid-19 lockdowns failed to help without better communication among families and communities as they were idle," she said.

A Stop One Centre at Bindura provincial hospital is now helping victims with counselling, medical and victim-friendly unit facilities, and other service providers.

Gillian Chinzete, a member of the GBV cluster based in Madziva within the same province agreed that women and young girls are enduring the effects of Covid 19.

"Let it be known that women in marginalized communities are enduring the burden of family care that is unrecognized in our communities fueling GBV statistics locally, nationally, regionally, and internationally," she said.

Harare-based GBV survivor Christine Gumunyu Mangena admitted that Covid-19 presented 'unprecedented sad times' that call for champions to end violence against women, girl child, and some men.

"Covid-19 has heightened many gaps within our societies due to incapacitation of the state to guarantee social protection, access to justice and information," she said.

"There is need to believe in survivors as recipients of violence. We need to make a difference and move forward in ending GBV in our communities," said Mangena.

Young Women Christians Association secretary-general Muchaneta Mukamuri called on interventions that reduce extreme poverty during Covid 19 crisis.

"There is a need to increase interventions that result in economic empowerment of women and improve the dependence on men. Young women should be trained to say no and report on any abuse that includes sexual harassment even at learning institutions and places of work," noted Mukamuri.

Gender Commission of Zimbabwe (GCZ) called gender champions to 'amplify and actively' work with the women's movement to drive the campaign against gender-based violence.

In a statement, GCZ said actions against GBV should be mainstreamed in COVID-19 response and recovery activities.

"While we continue fighting the impacts of the Covid 19 pandemic, let us not forget the silent pandemic of violence against women and girls. Government must speed up the enactment of a comprehensive legislative framework to deal with sexual harassment and improve measurement of the different forms of violence experienced by women, including those who are most marginalized communities," said the statement.

A 2019 Multiple Indicator Cluster Survey (MICS) report says, 39.4% of adolescent girls and women aged 15-49 have experienced physical violence since age 15 and among females aged 15-49 years, 11.6% had experienced sexual violence in their lives. For gender champions like Pisayi and others globally the zeal to help victims of GBV in the future remain part of their goals within marginalized communities like Bindura outskirts.

Women in Gweru interrogate the Marriage Bill

By Caroline Muzhingi

The women in Gweru are questioning the essence of the Marriage Bill which was recently tabled in Parliament citing that it was drafted in favor of married men who engage in extramarital affairs.

The women raised these sentiments during an awareness meeting held at YWCA Hall in commemoration of the 16 Days of Activism against Gender-Based Violence running under the theme: 'EndViolence against women now!'

Speaking during the meeting, Judith Chimuchenga a member of Zimbabwe Women's Bureau said that the Marriage Bill is unacceptable because it motivates men to engage in extramarital affairs. This is also contrary to the global call to end AIDS by 2030 as it can potentially superspread HIV infections.

“The Marriage Bill is unacceptable because it promotes prostitution, we are only aware of the law which says that a man can only have one wife as written in the bible,” she noted.

Chimuchenga said that the Marriage Bill will allow men to have extramarital affairs on the basis that the law supports it.

Rachel Kufirwa the Midlands Coordinator for Young Women's Christian Association said that women are not in support of the Marriage Bill because it supports prostitution.

"I feel that they have a personal interest, we cannot agree to the Bill because it promotes prostitution," she added.

Mufaro Jonasi, a legal expert who was part of the meeting said that it was important for women to understand laws that affect women concerning GBV.

"Looking at the Bill in a layman's term, it now calls for civil partnerships where in Section 5, it recognizes the existence of civil partnerships. The Bill goes on to stipulate that both parties in the civil union are equal and have the same rights and obligations even looking at the issue of sharing assets," he added.

Pastor Tsitsi Mahwende, a committee member for Zimbabwe Women's Bureau expressed dismay at the idea of women having to share assets with their husband's mistresses in the event of divorce or death.

However, Youth Essence Programs Officer, Tendai Ncube said that the Marriage Bill has both negative and positive aspects towards the welfare of women.

"In as much we feel the Bill is sort of like serving the interest of those who crafted it or in other ways may be promoting acts of immorality there are some sections which have come to address our issues as women. There is need for us to go through, understand, and then pick along issues which the Bill is addressing," she added.

Breakthrough for women in Arda Transau through Aquaculture (Fish farming)

By Winston Mabambe

Fish farming is gaining momentum among other rural livelihoods such as agriculture because of its untapped potential to generate employment and improve food security as it provides highly nutritious animal protein and important micronutrients among vulnerable households. Fish production was initially dependent on fish capturing. However, most of the captured fish were used for industrial purposes and were hardly consumed by people. Therefore, an alternative method to increase fish production and harvesting was devised that includes farming and husbandry of economically important aquatic organisms. This is known as aquaculture. Aquaculture entered global prominence at a time when governments were striving to ensure food security among communities. Although fish farming is still growing at a slow pace in Zimbabwe, networking with other African countries (Kenya, Tanzania, Ghana, Namibia, and South Africa) that are flourishing in fish farming is key to create employment and boosting food security.

Rural households in Zimbabwe are vulnerable by the fact that basic commodities are being sold in foreign currency, which most have no access to. For most vulnerable groups including the rural poor, food security will require increased food production, which relies on among other factors; reliable and sustainable production systems that complement the multi-functionality of agriculture. Thus, Fish farming or Aquaculture marks a transformation in the way of life for hundreds of targeted youth and women who are often excluded in the economic empowerment of the country.

Youth Development Initiative Trust (YDIT) is embarking on a new project which is funded by the Global Environment Facility/Small Grants Program and implemented by United Nations Development Program (UNDP) in Arda Transau Manicaland Province. Arda Transau is located in Mutare Rural District, Ward 3 that is 35 km from Mutare City. The project targets at least 50 women to directly benefit from the project, from different households in semi-intensive fish farming and community-based conservation of threatened ecosystems by August 2022.

Youth Development Initiative Trust is a youth-led, non-profit, and non-governmental organisation envisioned to be a leading youth development organisation that creates positive change in youth, families, and communities, empowering the vulnerable and marginalised in all facets of their lives.

The main project objectives include training and equipping 50 women in Arda Transau with the capacity to meaningfully engage in fish farming by December 2022; To develop, support, and sustain fish farms for women in ARDA Transau; To forge and facilitate sustainable market linkages for rural women fish farming and to facilitate tree planting and protection of wetlands by August 2022. The type of fish to be farmed is Tilapia which is commonly referred to as "Bream" in Zimbabwe, which takes 6 months to mature.

Expected results include enabling women to fully engage and benefit from the UNDP GEF/SGP funded project will increase economic independence for women, reduce poverty and enhance nutrition security for fish-dependent households. Food consumption score will also increase as they can both sell and eat the fish hence getting food and sustainable incomes. The project will also play a pivotal role in increasing knowledge on the protection of ecosystems for biodiversity conservation and its sustainable use.

Youth Development Initiative Trust has kick-started the fish farming project as the selection of beneficiaries, project verification, and inception staff and stakeholder meetings have been held. An opportunity for a breakthrough has therefore opened for the vulnerable and marginalised women in Arda Transau, Mutare through aquaculture.

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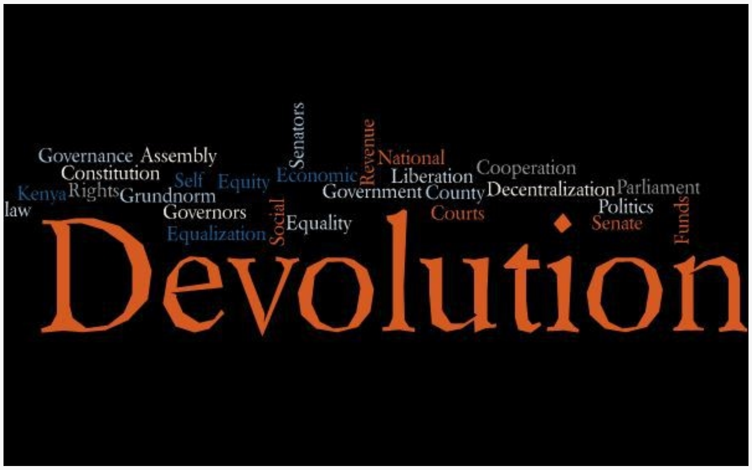
Decentralisation and Devolution are imperative for the implementation of the SDGs: An insight.



Devolution and the Sustainable Development Goals

This articles seeks to establish the nexus and causality between devolution on the implementation of the SDGs in the context of Zimbabwe. Broadly, devolution aids positively to the drive of development as it carries with it an increase in people's opportunities for participation in economic, social and political decisions at local and grassroots levels.

By Staff Reporter

Decentralisation is the restructuring or reorganization of authority so that there is a system of co-responsibility between institutions of governance at the central, regional and local levels according to the principle of subsidiarity, thus increasing the overall quality and effectiveness of the system of governance while increasing the authority and capacities of sub-national levels (UNDP, 1999). Devolution is the transferring of authorities to lower-level units, implying the need to develop local governments as institutions (Zimbabwe Devolution and Decentralization policy 2020).

Sustainable Development Goals (SDGs) also known as the Global Goals for Agenda 2030, a universal call to action which aspires to end poverty, protect the planet, and ensure a more sustainable future for all and for all people to enjoy peace and prosperity by 2030. The 17 SDGs integrated, they recognize that action in one area will affect outcomes in others and that development must balance social, economic and environmental sustainability. Heads of States and governments including Zimbabwe adopted a successor package of global development goals and indicators to synchronize the efforts of member states in addressing the economic, social, governance and environmental challenges facing the world today through the adoption of the SDGs with a life span of 15 years that is 2016 to 2030.

Why Devolution?

Devolution is an integral part of democracy which brings decision making to the very place where implementation of plans, policies, programmes and projects majorly takes place. In the Zimbabwe context, the devolution and decentralisation agenda is consistent with Section 264(1) of the Constitution of 2013, which speaks to the issues of devolving the three tiers of Government are the National Government, Provincial and Metropolitan Councils and Local Authorities.

The SDGs has a Leave No One behind mandate and this can be effectively done through localisation of development processes and programs to the grassroots level in the spirit of leaving no one and no place behind. The local authorities directly work with the community in discharging their duties and have a better understanding of the gaps that require attention. With this knowledge and perspective, the authorities can induce local participatory processes to identify and address priority objectives for poverty reduction, employment creation, disability inclusion and gender equity thus inclusive development. The objectives help the local authorities to formulate community driven and led programs for these grassroots areas, addressing the diversity and heterogeneity amongst population groups not a one size fit all approach. Devolution enhances equity as everyone is given according to their needs.

Devolution promotes good governance as it enhances government responsiveness, transparency and accountability. Lower tiers of Government manage their fiscal disbursed funds and autonomy to pursue communities' priority developmental projects that respond to the needs of their constituencies. Devolution comes with microeconomic development as well as human development as there will be a creation of employment, skills development, and improvement in social protection as the local authorities will be mainly focusing on that as the local governance initiatives are more practical than theoretical.

What Has Been Done So far in Zimbabwe?

The government has developed the Devolution and Decentralization Policy. In principle, Zimbabwe is implementing the devolution agenda where provinces and districts act as economic hubs competing with each other to attract investment and transform themselves into economic zones with their Gross Domestic Product (GDP) to ensure sustainable and equitable development of the country. Value addition and beneficiation of resources will be explored in each district as opposed to exporting them in their primary form. Given that agriculture is the backbone of the economy, there are opportunities for the construction of dams and irrigation infrastructure to enhance productivity in the sector. Ideal the implementation of the devolution should be resembled by deepened democracy and citizens empowerment to make locally based development choices to improve the delivery of public social services given that centralised system is bound to inefficiencies and the decision-making process may be slow due to greater possibilities of bureacracy.

Gaps that need to be addressed

Local authorities have weak governance structures which include the absence of professional auditors within the councillors who sit in the local authorities' audit committees to review the local authorities' books. This is evidenced by low budget utilisation and absorption rate by local authorities in the expenditure of devolution funds. The majority of Councils maintain multiple bank accounts and are generally not up-to-date with their bank reconciliations as revealed by the 2019 Auditor General's Report. This is despite the importance of maintaining up-to-date financial records which potential investors consider when looking for investment opportunities within their jurisdictions. These mal-administration of funds is impeding the progress being made to fully devolve the economic and political activities as provided for in the constitution.

Special audits that have been carried out for the local authorities reveal that fewer resources are channelled towards service delivery as most of their resources including donor funds are allocated towards salaries. There is limited adherence to the prescribed 30:70 ratio as the employment to service delivery ratio to total revenue. No institution is monitoring local authorities' production of financial statements since the Auditor General's Office does not have administrative powers to push local authorities to produce them. Stakeholder consultations revealed that efforts are already underway to ensure provisions of corporate governance framework governing the central government (the Public Entities Corporate Governance Act [Chapter 10:31]) is extended to the local authorities. In terms of accounting systems, the central government has SAP accounting software while local authorities use other accounting software with a limited interface of these systems. This poses serious monitoring and evaluation challenges by the central government on the utilisation of disbursed devolution funds.

Major challenges facing local authorities include the weak resource base. The spending discretion of subnational or local units tends to be low when they significantly rely on intergovernmental grants which come with conditions. There is also human resources skills gap as evidenced by accounting departments being manned by accounting clerks with limited financial skills to prepare financial statements.

Office of the Auditor General (2019) reported that only three (Bindura Municipality, Tongogara Rural District Council, and Marondera Rural District Council) out of 92 had up-to-date financial statements audited and reported, whilst 19 were in progress or at the finalisation stage. There are also huge skills gaps in engineers and planners in local authorities to ensure high-quality service delivery.

What can be done?

- World Bank (2001) observed that for devolution to be a success, the central government should be involved with the overall policy, setting standards and oversight including auditing, while the lower tiers of government focus on infrastructure development and service delivery. This observation recognises the different tasks that can be conducted by different levels of government in implementing a devolution project or provision of services. For example, the technical specifications for infrastructure such as bridge construction might come from a higher level of government whereas construction and maintenance will be undertaken at the local level.
- Voluntary National Review reports should be locally based. Every province should produce a report of their progress towards the implementation of the SDGs every year as this will promote accountability, transparency as well as commitment from the lower tiers.
- The Provincial Council and Administration Amendment Bill should provide for the definition of devolution and spell out the roles and responsibilities for each of the three tiers of government.
- Legal provisions in the Rural District and Urban Councils Acts need to be aligned with the Constitution to eliminate any envisaged contradictions that can militate against the implementation of devolution.
- Prospects of providing for sharing royalties between the central government and lower tiers of government.
- Possible amendments to the Public Entities Corporate Governance Act [Chapter 10:31] local authorities to fall under its purview.
- Legal provisions on corporate social responsibility to meet the needs of the marginalised local communities
- Own-revenues will be critical for resourcing county governments and also critically for fostering accountability at the local level
- Local Authorities will have scope to develop their revenue streams, including leveraging of local natural resource endowments which would target funding of specific purposes
- Governance structures to enhance transparency and accountability for the use of the disbursed devolution funds and autonomy of lower tiers of Government to pursue priority developmental projects that respond to the needs of their constituencies;
- Accounting systems and operating systems to enhance transparency and accountability across all tiers of government;
- Financial resources and the extent to which Fiscal Transfer formula takes into account equity considerations; differential capacities; initial conditions including the capacity to generate complementary revenue streams.

Disclaimer: The writers in this publication were trained by NANGO with support from the European Union to monitor the National Indicative Program.

The contents of articles from independent writers do not necessarily reflect the position and resolve of NANGO, European Union and United Nations Development Programme. This newsletter also promotes stories written by NANGO members and the broader civil society.

NANGO is supported to provide platforms that promote national dialogue on topical and contemporary issues that affect Zimbabwean

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