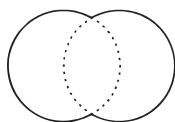
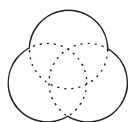


## Overview



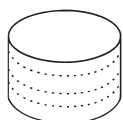
Transparency:

**62** /100



Public  
Participation:

**22** /100



Oversight:

**57** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

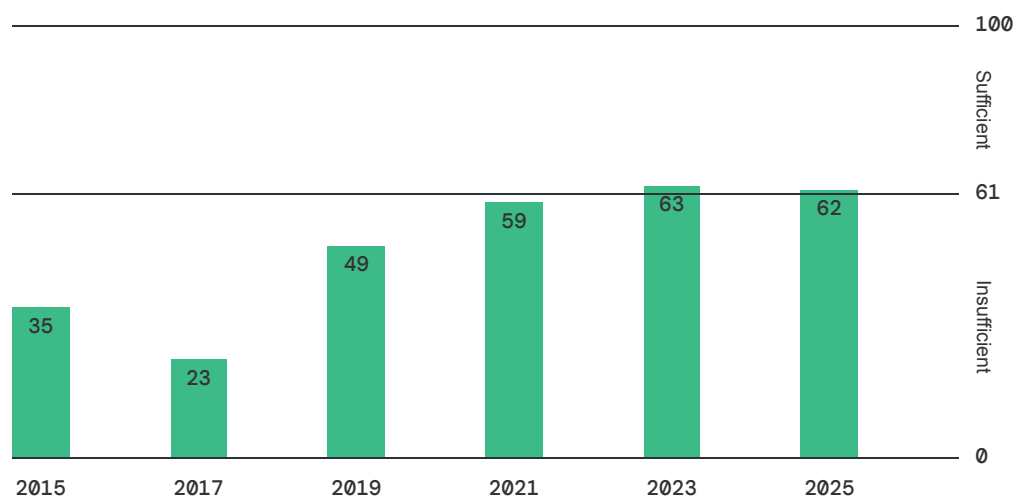
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.



## How has the transparency score for Zimbabwe changed over time?



## Public availability of budget documents in Zimbabwe

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Executive's Budget Proposal	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Enacted Budget	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
In-Year Reports	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Mid-Year Review	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Year-End Report	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Audit Report	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>

# How comprehensive is the content of the key budget documents that Zimbabwe makes available to the public?

KEY	
<span style="color: green;">●</span>	61-100 / 100
<span style="color: yellow;">●</span>	41-60 / 100
<span style="color: red;">●</span>	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	72
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	64
Enacted Budget	The budget that has been approved by the legislature.	2025	89
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2025	67
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	44
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	67
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	45
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	67

Zimbabwe's transparency score of **62** in the OBS 2025 is near its score in 2023.

## What changed in OBS 2025?

Zimbabwe has increased the availability of budget information by:

- Increasing the information provided in the Enacted Budget by expanding data on revenue and on debt.

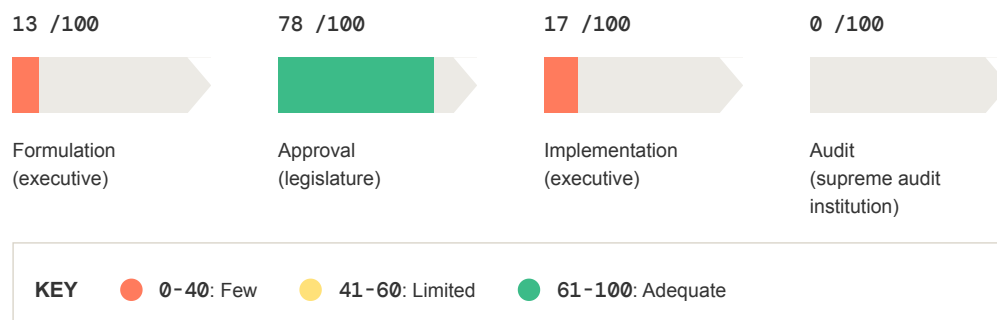
## Recommendations

Zimbabwe should prioritize the following actions to improve budget transparency:

- Include in the Executive's Budget Proposal more comprehensive disclosures of fiscal risks and historical budget information (BY-2 and earlier), by strengthening the disclosure of expenditure arrears, assets, liabilities and fiscal sustainability, contingent liabilities, tax expenditures, earmarked revenues, historical debt data, and historical revenue data.
- Include in the Year-End Report more comprehensive data on debt and policy and performance information, by strengthening the disclosure of comparisons between projected borrowing estimates and actual outcomes, comparisons between planned and actual nonfinancial outcomes, and the original level of funds allocated to policies impacting the most impoverished and actual amounts.
- Improve the comprehensiveness of the In-Year Reports by strengthening the disclosure of updated outturns and estimates for expenditures, program-level expenditure data, and updated outturns and estimates for revenues.
- Improve the comprehensiveness of the Mid-Year Review by strengthening the disclosure of updated outturns and estimates for debt and revenues, as well as information on individual revenue sources.



# Extent of opportunities for public participation in the budget process



## Recommendations

Zimbabwe's Ministry of Finance, Economic Development and Investment Promotion has established online platforms and digital consultations during budget formulation and public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

Zimbabwe's Parliament has established committee hearings and consultations related to the approval of the annual budget, but should also prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Zimbabwe's Office of the Auditor-General should prioritize the following actions to improve public participation in the budget process:

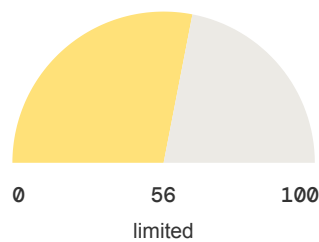
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Oversight

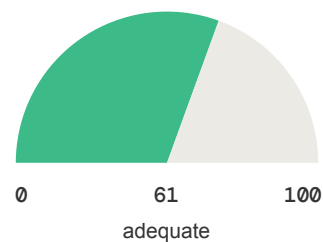
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Zimbabwe, together, provide limited oversight during the budget process, with a composite oversight score of **57** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

Zimbabwe's Parliament provides adequate oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

- In practice, ensure the legislature is consulted before the executive spends any unanticipated revenue or reduces spending due to revenue shortfalls.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Zimbabwe Office of the Auditor-General, the following actions are recommended:

- Require legislative or judicial approval to remove the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

### **The benefit of establishing independent fiscal institutions**

Zimbabwe's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is not set in law, and its staffing and resources, including funding, are insufficient to effectively carry out its mandate. The IFI does not publish its own macroeconomic or fiscal forecasts but does publish assessments of the official macroeconomic and fiscal forecasts produced by the executive. It does not publish its own cost estimates of new policy proposals.

*The indicators on IFIs are not scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Ernest Nyimai  
National Association of Non-Governmental Organisations  
2 McGowan Road, Milton Park, Harare [www.nangozim.org](http://www.nangozim.org)  
[director@nangozim.org](mailto:director@nangozim.org)
- To further strengthen the research, in Zimbabwe the draft questionnaire is reviewed by a representative of the Ministry of Finance, Economic Development and Investment Promotion.