



Zimbabwe Economic
Policy Analysis and
Research Unit

Exploring the Key
Success Factors in
**Implementing
Devolution
in Zimbabwe**



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LIST OF ACRONYMS

CSOs	CIVIL SOCIETY ORGANISATIONS
FDI	FOREIGN DIRECT INVESTMENT
GDP	GROSS DOMESTIC PRODUCT
OPC	OFFICE OF THE PRESIDENT AND CABINET
PMCs	PROVINCIAL AND METROPOLITAN COUNCILS
RBM	RESULTS BASED MANAGEMENT
ZEC	ZIMBABWE ELECTORAL COMMISSION

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EXECUTIVE SUMMARY

The Zimbabwe Constitution Amendment (No. 20) Act 2013 provides the framework for devolution of governmental powers and responsibilities in Section 264 with tiers of government outlined in Section 5 of the Constitution of Zimbabwe. Sub-section 1 provides for devolution of governmental powers and responsibilities to provincial and metropolitan councils and local authorities. Section 301(3) of the Constitution of Zimbabwe further provides that a budget of at least 5% of the national revenues raised in any financial year should be allocated to the provinces and local authorities as their share in that fiscal year. The funds have already been allocated with a budget of ZWL\$703 million provided for in the 2019 fiscal year to kick start the devolution process. The central government specified that those funds should be used for capital development.

Zimbabwe is implementing economic devolution where provinces and districts will act as economic hubs competing with each other to attract investment and transform themselves into economic zones with own gross domestic product (GDP) to ensure sustainable and equitable development of the country. These devolved tiers have some fiscal responsibilities which include deciding their own budgets and setting their own development priorities. Growth points will develop into smaller towns to decongest big cities. Regional disparities in development should be catered for to address issues of marginalisation. 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 construction of dams and irrigation infrastructure to enhance productivity in the sector. The idea behind implementation of devolution in Zimbabwe is to deepen democracy and empower citizens to make locally based development choices to improve the delivery of public services given that the centralised system of government has some inefficiencies and decision making process may be slow.

The Office of the President and Cabinet (OPC) will be involved in building capacity of the devolved areas in packaging their resources for investment attraction. Political will to implementing devolution has been demonstrated by the designation of the President of Zimbabwe as chair of the Cabinet Committee on Devolution.

The major objective of the study was to investigate the key success factors in implementing devolution in Zimbabwe. It has been observed that Zimbabwe already has a remarkable degree of administrative decentralisation which needs strengthening and adequate resources to ensure full implementation of devolution mandate. Devolved structures such as local authorities were already in existence before undertaking the devolution agenda. The Provincial Councils and Administration Act (Chap 29:11) is being amended through the Provincial Council and Administration Amendment Bill as part of the subsidiary legislation to support implementation of devolution.

The institutional framework for devolution mainly involves the three tiers of government namely the central government, the Provincial and Metropolitan Councils and the local authorities, as provided for in Section 5 of the Constitution of Zimbabwe. Part of the Central government's responsibility will be to provide the socio-economic policy direction for the country and to disburse requisite financing to lower tiers of government. Section 270 (1) of the Constitution requires the Provincial and Metropolitan Councils to undertake socio-economic development for their respective provinces. Local authorities as defined in Sections 274 and 275 of the Constitution have the responsibility of representing and managing the affairs of the people.

The government has adopted a gradualist approach to the implementation of devolution and not a big bang approach as has happened in other jurisdictions in order to learn and pick lessons as the process is being rolled out. Competition for power between the tiers as well as between the central government officials residing in the devolved areas may stifle the devolution agenda if not managed well. Thus, clarity in the roles and responsibilities of the three tiers of government is critical for effective implementation of devolution in a coordinated manner. Similarly, the roles and interface between the District Administrators and Chief Executive Officers of local authorities are also not clearly defined. Provincial Ministers' role is also not clearly defined in the Constitution of Zimbabwe. Another challenge is that local authorities have a weak governance structures which includes the absence of professional auditors within the councillors who sit in the local authorities audit committees to review the local authorities' books. The majority of Councils maintain multiple bank accounts and are generally not up-to-date with their bank reconciliations. This is despite the importance of maintaining up-to-date financial records which potential investors consider when looking for investment opportunities within their jurisdictions.

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 in relation to total revenue. No institution is really 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 a SAP accounting software while local authorities use other accounting software with limited interface of these systems. This poses serious monitoring and evaluation challenges by the central government on the utilisation of disbursed devolution funds. Linking performance to output as opposed to the current scenario where it is linked to expenditure becomes a key success factor on the use of devolution funds including other non-financial indicators.

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 conditionalities. There are 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 finalisation stage. There are also huge skills gaps in engineers and planners in local authorities to ensure high quality service delivery.

World Bank (2001) highlighted that the central government should have an oversight function which include the overall policy setting, setting of standards, and auditing while local governments should be involved with the provision of infrastructure and services. Experience from other countries has shown a number of key success and avoidable factors necessary for successful decentralisation which include the following:

- Clear division of functions between local and central government;
- Adequate human and financial resources;
- Strong legal framework;
- Strong participation of citizens at local level;
- Clarity of roles and responsibilities for the many new structures created under devolution;
- Translation of information pertaining to devolution into other official national languages;
- Strong political will.

In conclusion, highlighted below are discussion points to facilitate further dialogue on the implementation of devolution in Zimbabwe:

- Design of subsidiary legislation that clearly spells out the roles and responsibilities for each of the three tiers of government to guide the implementation of devolution;
- Institutional strengthening in relation to the scope of central government functions that are devolved to lower tiers of government and their institutional capacities to execute the additional mandates within the context of devolution;
- 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 capacity to generate complementary revenue streams;
- Human capacity and skills gaps that militate against the full implementation of

- devolution programmes across all the tiers of government;
- Platforms to enhance Citizens engagement in the devolution processes; and
 - Translation of documents and information pertaining to devolution from English into the other official languages recognised in the Constitution to ensure understanding and active participation of the general public.

I. INTRODUCTION AND BACKGROUND

The Zimbabwe Constitution Amendment (No. 20) Act 2013 provides the framework for devolution of governmental powers and responsibilities in Section 264. Sub-section 1 states that, “whenever appropriate, governmental powers and responsibilities must be devolved to provincial and metropolitan councils and local authorities to carry out these responsibilities efficiently and effectively”. Thus, the implementation of these Constitutional provisions will inevitably introduce new demands for institutional capacities, skills and competencies to enhance transparency and accountability at the different tiers of government.

The objectives of the devolution of governmental powers and responsibilities to provincial and metropolitan councils and local authorities are to:-

- a. Give powers of local governance to the people and enhance their participation in the exercise of the powers of the State and in making decisions affecting them;
- b. Promote democratic, effective, transparent, accountable and coherent government in Zimbabwe as a whole;
- c. Preserve and foster the peace, national unity and indivisibility of Zimbabwe;
- d. Recognise the right of communities to manage their own affairs and to further their development;
- e. Ensure the equitable sharing of local and national resources; and
- f. Transfer responsibilities and resources from the national government in order to establish a sound financial base for each provincial and metropolitan council and local authority.

Furthermore, Section 265 of the Constitution sets out the following general principles of provincial and local government within the context of devolution:

- 1) Provincial and metropolitan councils and local authorities must, within their spheres
 - a. Ensure good governance by being effective, transparent, accountable and institutionally coherent;
 - b. Assume only those functions conferred on them by this Constitution or an Act of Parliament;
 - c. Exercise their functions in a manner that does not encroach on the geographical, functional or institutional integrity of another tier of government;
 - d. Co-operate with one another, in particular by-
 - i. Informing one another of, and consulting one another on, matters of common interest;
 - ii. Harmonizing and co-ordinating their activities
 - e. Preserve the peace, national unity and indivisibility of Zimbabwe;
 - f. Secure the public welfare; and
 - g. Ensure the fair and equitable representation of people within their areas of jurisdiction.

Section 301(3) of the Constitution of Zimbabwe also 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. The 2019 National Budget Statement provided US\$310 million in the budget to execute devolution which will be shared among 92 local authorities and 10 provincial councils. The total budget was initially projected to increase by 12% and 15.2% to US\$ 347.2 million and US\$400 million in 2020 and 2021 respectively. However, budget was revised to ZWL\$703 million in the 2019 Mid-Year Budget Review and Supplementary Budget against disbursements of ZWL\$120 million, following the adoption of the Zimbabwe dollar as the mono currency. A key component that needs further interrogation and clarity is the framework for distribution of devolution budgets.

The key question that deserves further interrogation, is whether the different tiers of government have the institutional capacity to fully implement the devolution agenda; account for the funds disbursed to these lower levels of government; develop development programmes; recruit and retain critical technical competencies and mobilise funding outside the allocations from Treasury. The other issue that deserves further reflection is the adequacy of capacity at the central level to monitor and evaluate use of resources within the devolved government structures. These capacities may include soft and hard infrastructure including human skills and competences; systems and procedures and hardware. Key pillars that have potential to enhance the implementation of devolution are transparency and accountability at the different tiers of government. Transparency and accountability is enhanced by timeous availing of critical information and knowledge to citizens and oversight bodies like Parliament and civil society organisations (CSOs) who play a critical role in monitoring and evaluation of progress in the implementation of devolution projects.

Proponents of devolution argue that it facilitates greater transparency and accountability which lead to increases in efficiency and effectiveness of government services by bringing governance mechanisms closer to the people. Olum (2014) argues that the success of devolution is hinged on satisfying the preconditions for devolution which include institutional mechanisms (i.e. interface of institutions and harmonisation of operating systems; clear institutional anchorage to handle devolution issues), capacity development; creation of spaces for participation and engagement by diverse policy actors. The question is whether these preconditions for successful implementation are in place in Zimbabwe, in view of the prominence given to devolution as a key pillar in achieving Vision 2030.

This discussion paper seeks to stimulate evidence based discussions and dialogue on key success factors in implementing devolution agenda in Zimbabwe. Lessons on best and avoidable practices can be distilled from other country experiences. In particular, initiatives and institutional reforms that enhanced transparency, accountability and broader citizenry participation in the implementation of devolution programmes will be of interest. Other issues that deserve further interrogation and reflection include: fiscal risks; organisational capacity challenges; harmonisation of systems; monitoring and evaluation; policy co-

ordination and information sharing in the entire policy value chain. Stakeholder engagements and dialogues on the devolution implementation process and course correction should be based on evidence. It is against this background that ZEPARU has undertaken this study to inform the policy actors involved in the implementation of devolution.

I.1. OBJECTIVES OF THE STUDY

The major objective of the study was to investigate the key success factors in implementing devolution in Zimbabwe. Specifically the study sought to:

- Assess the progress made in the implementation of devolution;
- Examine the legal framework, institutional and human capacity issues for implementing devolution in Zimbabwe;
- Opportunities and constraints to its effective implementation;
- Interrogate the critical success factors for effective devolution implementation; and
- Lessons learnt from other countries experiences.

I.2. METHODOLOGY

The study employed a two-pronged approach, combining a desk research to understand the legal and governance framework governing devolution in Zimbabwe; review of experiences of other countries that have/are implementing devolution programmes; and key informant interviews with purposefully selected stakeholders to get their views and insights on implementation of devolution in Zimbabwe. Key informant interviewees were drawn from: government ministries (including Justice, legal and Parliamentary Affairs, Finance and Economic Development and that of Local Government and Public Works); Parliament of Zimbabwe; Local Authorities; Civil Society Organisations (CSOs) and Academia involved in implementing devolution. Structured questionnaires were developed to solicit information from the selected interviewees. Extensive document reviews and analysis were done to identify the major capacity gaps; institutional and legislative reforms/gaps that can enhance/impede the implementation of devolution in Zimbabwe.

2. DEVOLUTION CONTEXT

Devolution is the statutory delegation of powers from the central government of a sovereign state to govern at a subnational level, such as a regional or local level. It is a form of administrative decentralisation. Decentralisation is a public management strategy, but devolution is a political decision with managerial consequences. Decentralisation is often decided top-down and is a strategy for increasing the head-offices' capacity to achieve proposed objectives, but devolution is usually a response to demands for more local or regional autonomy to which government officials in the central government reluctantly accede (see Luiz Carlos Bresser-Pereira (2004)).

Many countries the world over have adopted constitutions, which legislate different forms of decentralisation and devolution models¹ of their governance structures and systems. These include among others power-sharing devolution models and fiscal devolution. Aryes *et. al.* 2017 observed that decentralisation of state functions have taken the form of political devolution and administrative de-concentration to regional/provincial, or local governments.² In some instances devolved entities have executive powers and legislative arrangements where the legislature can pass primary legislation. For instance from 1998, Scottish devolution conferred executive and legislative powers with the Scottish Parliament empowered to make primary legislation. Wales on the other hand had devolution arrangements that only conferred executive and administrative powers without authority to pass primary legislation.³ In some jurisdictions devolution statutes are in effect the Constitutions of regional governments. Traditions of regional governments are found in Austria, Germany, Spain and Italy among other countries.

In the African context the 2010 Kenyan Constitution spells out a highly ambitious devolution framework whose implementation is fundamentally changing the relationship of government and citizens. For example, the Constitution puts a strong emphasis on strengthening public participation and governance as core elements of the country's strategy to accelerate growth and address long standing inequalities in economic opportunities, investment and service delivery in different parts of the country (Kenya School of Government, 2015).⁴

Experiences from other countries that have implemented devolution also indicate the importance of historical and political contexts, institutional design, strength and clarity of legislative frameworks in determining the success in implementing devolution programmes. In this regard there is need to understand fully the Zimbabwean historical and political contexts, evolution of governance structures and proposed model of devolution as articulated

¹For example the Northern Ireland's is a distinct power-sharing devolution which is an outcome of a peace settlement.

²Ayres.S, Flinders.M and Sandford.M (2017) Territory, power and statecraft: understanding English Devolution, Regional Studies, Routledge.

³See Northern Ireland Research and Information Service Briefing Paper: Devolution Reviews, 21 November 2016.

⁴Kenya School of Government (2015) Building Public Participation in Kenya's Devolved Government, Devolution Studies- Working Paper Series No. 94497.

in the Constitution and subsidiary legislations. Zimbabwe already has a remarkable degree of administrative decentralisation which needs strengthening and adequately resourcing to ensure full implementation of devolution mandates. Implementation of devolution is being driven at the highest political level given that the President Chairs the Cabinet Committee on Devolution. The Auditor General, the Ministry of Local Government and Public Works and the Ministry of Finance and Economic Development, have critical roles to play in fostering transparency and accountability in implementing devolution, by the lower tiers of government. However, weak institutional capacities particularly the adequacy of personnel with the requisite skills and competences to monitor the implementation of devolution or tracking the utilisation of devolved budgets can compromise the achievement of devolution objectives.

A review of the Zimbabwean Constitution and other primary government policy documents, pronouncements and insights from stakeholder consultations show that Zimbabwe is adopting an economic devolution model. The Constitution entrenches the principle of devolution and sets the parameters of the model of devolution that the country is implementing. Government has taken a policy position that, through devolution each province and local authority will transform itself into an investment and economic hub with its own GDP. However, issues of regional disparities in development and resources endowments; capacity of the different tiers of government to package their resource endowments to attract investors and negotiate foreign direct investment deals, provide the requisite infrastructure to foster economic development and to absorb increased budgetary allocations still need further interrogation to ensure equitable development across the country.

Devolution concept in Zimbabwe also embraces value addition and beneficiation of resources found in each district as opposed to exporting them in their primary form. Instead of them being moved to cities and towns for further processing, value addition is expected to occur at source thereby benefiting the communities where these resources are being produced or extracted. Transporting of raw granite rock from Mutoko for processing in Harare or exporting in its raw form is often cited as a case justifying investment in value addition and beneficiation. Similarly setting up of agro-processing plants close to areas of agricultural production is seen as low hanging fruit in the growing of local gross domestic product (GDP) within the context of achieving devolution objectives and Vision 2030. However, viability of proposed processing plants; the quantum of production required to sustain the agro-processing plants in the growing areas need further consideration as the modalities of implementing devolution are worked within the provinces and districts.

For example, the need for guaranteed supply of produce for agro-processing may require effective utilisation of existing water bodies within the provinces and districts through increasing the hectrage under irrigation and yields per hectare. In designing implementation strategies within the different tiers of government, there is need to consider implementing transparent and performance based incentives to reward performance in achieving better development outcomes and adoption of innovative strategies to achieve the objectives of devolution.

2.1 ENVISAGED BENEFITS AND PROCESSES IN THE IMPLEMENTATION OF DEVOLUTION

Inevitably, the implementation of devolution brings with it the need for institutional reforms at the different tiers of government in order to create institutions that are fit for purpose and aligned with the aspiration of the country's Constitution. Government policy documents, including the Transitional Stabilisation Programme (TSP) and national budgets have identified devolution as a key pillar to achieving Vision 2030. This will be achieved through empowering of communities to manage their own affairs, through transfer of some governmental authority and responsibilities to Provincial and Metropolitan Councils and Local Authorities (Government of Zimbabwe (2018). Thus, devolution is not viewed as an end in itself but a means to an end which enables sustainable and equitable development of Zimbabwe (Zinyama and Chimanikire, 2019).

Implementation of devolution policy in Zimbabwe is also seen as a means to deepen democracy through empowering citizens to participate in the design and implementation of local development initiatives. The preamble of Chapter 14 of the Constitution highlights that devolution of power and responsibility to lower tiers of government must preserve national unity; ensure democratic participation in government by all citizens and communities of Zimbabwe; and must ensure equitable allocation of national resources and the participation of local communities in the determination of development priorities within their areas.

Chigwata (2019) also observed that devolution should be seen as a necessary vehicle for doing away with the over centralised system of government, deepening democracy, promoting locally driven development, improving the delivery of public services, and promoting national integration and peace while recognising diversity. Adoption of the concept of devolution by government is in itself an acknowledgement of the shortcomings of a centralised system of government that undermines development outcomes, breeds inefficiencies, slows decision making process and overstretches capacity of officials at the centre to deal with local development issues. Thus, devolving powers to capacitated lower tiers of government is expected to speed up decision making processes to achieve better development outcomes. Delegation of decision making on the provision of most basic services to Provincial and Local Authority levels is further expected to improve citizenry participation in setting development agendas as well as improve on transparency and accountability. Devolution will further enhance ownership of local development initiatives, especially where local development plans are derived from broader stakeholder consultations based on a bottom up approach.

It was observed from stakeholder consultations that devolved areas should not be given unfunded mandates. A key success factor for devolution is for devolved mandates to be accompanied by adequate budgetary provisioning from the Central Government. Devolving of greater fiscal responsibilities to lower tiers of government will assist them to grow

their local economies as they are compelled to design and manage their own budgets as well as set their own development priorities. As noted earlier Government through the 2019 and 2020 fiscal budgets has allocated funds for devolution in line with Section 301(1) (d) of the Constitution. Government has also directed that these funds will be used for infrastructure development in water, health, education and roads within the local areas. This notwithstanding, national projects will inevitably remain under the purview of the central government.

The Presidential policy guidelines on devolution and a white paper being developed by the Office of the President and Cabinet are expected to guide public consultations on devolution implementation modalities. Furthermore, Government has established an inter-ministerial Task Force comprised of Ministries of Finance and Economic Development and Local Government and Public Works to provide initial proposals for the Intergovernmental Fiscal Transfer System (World Bank, 2019). This task force has already produced a Concept Note on Intergovernmental Fiscal Transfers Framework that provides proposals for resource allocation across the three tiers of government. The formula for resource allocation, takes into account population; physical infrastructure and poverty prevalence with varying weights.

It is envisaged that detailed guidelines on implementation of devolution and clarity on the extent of devolved powers to the Provincial, Metropolitan Councils and local government structures will be a critical success factor in the implementation of the devolution agenda. Insights distilled from stakeholder sensitisation and brainstorming workshops and policy dialogues on devolution should inform the development of implementation guidelines, institutional and legislative reforms to facilitate the implementation of devolution. Further, opportunities for consultations are expected through the Parliamentary processes of amending the Provincial Councils and Administration Act (Chap 29:11).

3. LEGAL AND INSTITUTIONAL FRAMEWORK GOVERNING DEVOLUTION IN ZIMBABWE

3.1 LEGAL FRAMEWORK

While Zimbabwe remains a unitary State, it already exhibits remarkable degree of administrative decentralisation as articulated by a number of legislations and policies. These include the Constitution of Zimbabwe, Urban Councils Act (Chapter 29:15), Rural Councils Act (Chapter 29:13), Regional and Town and Country Planning Act (Chapter 29:12) and the Provincial Councils and Administration Act (Chapter 29:11). The legal and institutional frameworks being worked by Government to facilitate the implementation of devolution needs to set the foundation for the achievement of equitable development across the country with the major focus of the government being to attain an upper middle income country status by 2030.

In other jurisdictions devolution is guided by constitutional provisions and subsidiary legislation on devolution as well as policy guidelines to inform the implementation of devolution. The Zimbabwean Constitution sets the broad parameters on devolution, and subsidiary legislation of devolution as well as the policy on devolution is still being worked out. The process of drawing up subsidiary legislation and policy guidelines provides an opportunity for broad stakeholder consultations and dialogue. Constructive stakeholder consultation will result in a legal and institutional framework that enhances transparency, accountability, citizenry ownership and participation in the devolution implementation processes.

The Government's Legislative Agenda for 2018-2019 outlined in the President's State of the Nation address⁵ include three bills that have a direct bearing on the implementation of devolution. These include:

1. Provincial Councils and Administration Bill – to facilitate the devolution of governmental powers and responsibilities to Provincial and Local Authorities. Through this Bill, Provincial and Metropolitan Councils (PMCs) will be reconfigured in accordance with Chapter 14 of the Constitution. This will further seek to facilitate enhanced coordination between Central Government, Provincial Councils and Local Authorities, within the context of the decentralisation and devolution programme.
2. The Public Finance Management Amendment Bill - in line with devolution, this Bill extends the scope of application of statutes to Provincial and Metropolitan Councils as well as local authorities, including the mandatory submissions of annual budgets and financial performance reports.⁶
3. Rural District Councils Bill – to give rural district councils greater autonomy, as enshrined in the Constitution.

⁵See Bill Watch 26 - 2018 The Government's Legislative Agenda for 2018-2019- <http://veritaszim.net/node/3223>; <http://kubatana.net/2018/09/19/full-text-state-nation-address-president-mnangagwa-opening-parliament/>.

⁶See Legislative programme for the Second Session of the 9th Parliament-http://www.veritaszim.net/sites/veritas_d/files/SONA%20OCTOBER%202019%20FINAL.pdf

4. Traditional Leaders Amendment Bill – to the Traditional Leaders Act into line with the Constitution and more particularly, to provide for the establishment of Provincial Assemblies.

The Ministry of Local Government and Public Works drafted memorandum of principles in 2018 which have since been approved by Cabinet⁷ to facilitate the drafting of the Provincial Council and Administration Amendment Bill by the Attorney General's Office. The Bill is still to go through the Parliamentary processes before being signed into law by the President. Stakeholders have highlighted the need to expedite the processes of enacting this law to facilitate operationalisation of the Provincial and Metropolitan Councils and the implementation of devolution.

In addition, the Rural District and Urban Councils Acts that requires alignment to the Constitution to provide them with greater autonomy as enshrined by the Constitution. The process of realigning the Rural District and Urban Councils Acts to the Constitution provides an opportunity for thorough review of these Acts to ensure that all areas of potential conflicts are clarified and harmonised.

Some issues raised by stakeholders as deserving consideration under institutional and legislative reforms to remove potential conflicts of interest include:

- Involvement of members of Parliament in Provincial and Metropolitan Councils;
- Appropriation of funds to local authorities from Consolidated Revenue Fund to be submitted directly to local authorities from Treasury and not through the Ministry of Local Government and Public Works.

3.2 INSTITUTIONAL FRAMEWORK

The institutional framework for devolution mainly involves the three tiers of government namely the central government, the PMCs and the local authorities, as provided for by Section 5 of the Constitution.

3.2.1 Central government

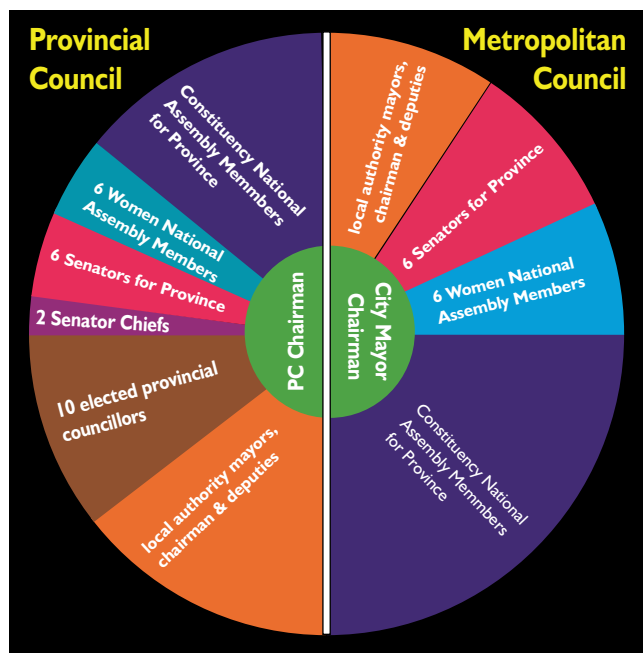
Part of the central government's responsibility will be to provide the socio- economic policy direction for the country. The other role will be to financially contribute to the development of the lower tiers of government as provided for by section 301(3) of the Constitution.

3.2.2 The Provincial and Metropolitan Councils (PMCs)

According to Section 268 (1) of the Constitution, the provincial councils are composed of a chairperson of the council; senators; two senator chiefs; president and deputy president of the National Council of Chiefs; all members of the National Assembly; women members of the National Assembly; the mayors and chairpersons as well as ten persons elected by proportional representation. Figure 1 illustrates the composition of the PMCs.

⁷In the Post-Cabinet media briefing on 20 November 2018, the Minister of Information, Publicity and Broadcasting Services announced that Cabinet had approved the principles of the Provincial Councils and Administration (Amendment) Bill - <https://www.newsday.co.zw/2018/12/devolution-bill-must-fully-address-all-issues/>.

Figure 1: Composition of Provincial and Metropolitan Councils



Source: The Herald (2013)⁸

The composition of metropolitan councils for Harare and Bulawayo is outlined in Section 269 of the Constitution. They shall be composed of the mayor (who is the chairperson of the council); all members of the National Assembly; women members of the National Assembly; Senators elected from the metropolitan province; the mayors and deputy mayors and the chairpersons and deputy chairpersons by whatever title they are called of all local authorities in the metropolitan province concerned.

The Section 270 (1) of the Constitutions requires the PMCs to undertake socio-economic development for their respective provinces which include the following:

- (a) Planning and implementing social and economic development activities;
- (b) Co-ordinating and implementing governmental programmes;
- (c) Planning and implementing environmental conservation measures; improvement and management of natural resources;
- (d) Promoting tourism and developing tourism facilities;
- (e) Monitoring and evaluating the use of resources in their provinces;
- (f) Exercising any other functions, including legislative functions that maybe conferred or imposed on it by or under an Act of Parliament.

⁸Provincial councils a new Government level <https://www.herald.co.zw/provincial-councils-a-new-govt-level/>

PMCs are expected to initiate development programmes for their respective Provinces, in line with Section 264 of the Constitution. Thus, the full operationalisation and resourcing of PMCs are critical success factors for the implementation of devolution by this tier of government. In this regard, a key discussion point is on factors inhibiting progress and what needs to be done to ensure PMCs are fully operational

3.2.3 Local authorities

Local authorities, both urban and rural, are defined in Sections 274 and 275 of the Constitution. These are authorities with the responsibility of representing and managing the affairs of people in urban and rural areas of Zimbabwe respectively. Section 275 of the Constitution states that subject to the Constitution and any Act of Parliament, a local authority has the right to govern its own initiative, the local affairs of the people within the area for which it has been established, and has all the powers necessary for it to do so. There are 92 local authorities in Zimbabwe; composed of 32 urban councils and 60 rural districts. The urban councils are made up of the five city councils, 11 municipalities, 13 town councils and three local boards. Section 274(2) and 275(2)(b) provides that these councils will be managed by councillors elected by registered voters in the urban and rural areas concerned. The Constitution stipulates that there should be a Clerk responsible for the running of the councils. The Clerk will operate as a secretariat to the council.

In the context of devolution, provincial and district administrators' roles have been elevated from political administrative status to economic development oriented ones. These are expected to coordinate private players, state owned enterprises; spearhead development planning, promote investment and tourism development. They are also expected to be responsible for monitoring and evaluation of all programmes and processes in their respective districts and provinces. In this regard, the key success factors for implementing devolution have to be understood within the context of the strengths and weaknesses of these decentralized institutional structures. Given that devolution is a process and not a once off event capacities of local authorities need to continuously improve to cope with the emerging demands in the implementation of the devolution agenda. Implementation of devolution and the impact of devolution is felt more in local authorities where the "rubber meet the tar". Local authorities need to develop capacity to harvest ideas from its constituents and draw lessons from other jurisdictions which will be contextualised to drive the implementation of the devolution agenda.

3.2.4 Institutional framework issues and challenges

A number of issues can be outlined regarding the institutional framework for devolution which includes the roles and responsibilities of different tiers, the governance structure, weak system, human capacity challenges and low financial resources base. These institutional issues are outlined in turn as follows:

3.2.4.1 Roles and responsibilities

Clarity on the roles and responsibilities of three tiers of government are critical success factors in the effective implementation of devolution in a coordinated manner. A review of government policy documents revealed a glaring gap in terms of policy guidelines that clearly define roles and responsibilities at the operational level. Inevitably there will be competition for power between the officials from the different tiers without guidelines that provides limits of the different tiers of government and the extent of devolved powers. If these potential conflicts that will arise from the competition is not managed it may stifle progress in the implementation of devolution.

Similarly, the roles and responsibilities of the District Administrators and Chief Executive Officers of local authorities need to be clearly defined. Moreso, there is need to clarify any grey areas that may militate against smooth implementation of devolution programmes. Furthermore, the role of Provincial Ministers is not clearly defined in the Constitution. Operationally, Provincial Ministers have been spearheading sensitisation workshops on devolution in their provinces. One view raised by stakeholders is that they inevitably become ex officio members of the PMCs. However, this issue needs further consideration and clarification in the subsidiary legislations and policy guidelines to avoid any potential conflicts of interests.

The inclusion of sitting members of Parliament in PMCs also has potential to undermine the oversight role as the Legislature. The PMCs play an executive role while Parliamentarians have an oversight role hence the need for separation of powers. There is need for clarity between politics and administrative functions in the lower tiers of government. Involvement of politicians in the administrative functions of local authorities has potential to exert unnecessary political pressure on the executives.

3.2.4.2 Weak governance structures

The 2018 audit of local authorities revealed weaknesses in governance structures and challenges relating to revenue collection, debt recovery, employment cost and procurement of goods and services (Office of the Auditor General, 2019). One of the governance issues noted relates to the absence of professional auditors among councillors in local government council audit committees to review local authority books and ensure financial statements are prepared on time. Infusion of councillors with financial and administration qualification and experience into the audit committee will enhance financial management within local authorities. In the absence of councillors with these requisite skills local authorities have the option of hiring external expertise to provide technical input to the audit committee. It was also observed in the office of the Auditor General's reports that the majority of Councils maintain multiple bank accounts and generally bank reconciliations are not up-to-date.

It was also observed in the 2019 Office of the Auditor General's report that a number of local authorities face challenges in meeting their service delivery mandates due to financial, institutional, and capacity constraints. The report further noted that the number of reported service delivery issues have risen over the years which is a sign of weakening service provision by various local authorities. Special audits that have been carried out for the local authorities reveal that most of their resources including donor funds are focused on salaries with fewer resources channelled towards service delivery. There is limited adherence to the prescribed 30:70 as the ratio to which employment cost is supposed to be in comparison to total revenue.

Other governance issues among local authorities relate to the absence of policies and procedures manuals as well as noncompliance with statutory regulations (Office of the Auditor General's Report, 2019). In addition, there are gaps in the legal framework governing corporate governance of the local authorities. Whilst the central government is governed by the Public Entities Corporate Governance Act [Chapter 10:31], local governments are not bound by this Act. This is despite the critical corporate governance challenges crippling the capacity of these entities to offer high quality service delivery to the communities they serve. However, stakeholder consultations have shown that efforts are already underway to ensure provisions of corporate governance governing the central government are extended to the local authorities.

In this regard strengthening governance structures within local authorities is a key success factor in the implementation of devolution. The Office Audit General does not have administrative powers to push local authorities to produce financial statements but to just highlight them. The increased budgetary provisions to local authorities and mobilisation of resources from private investors by local authorities require high levels of transparency and accountability to bolster confidence by all concerned in the financial management of local authorities.

3.2.4.3 Weak systems

In terms of systems, the central government has a SAP accounting software but local authorities have different systems that do not interface with that of the central government. This poses serious monitoring challenges as well as compilation of data by the central government. There is no measure of non-financial indicators and this need to be in place. Further, the current practice links performance to expenditure instead of output. Thus, strengthening of systems and enhancing the interface of accounting systems for central government and the other tiers of government is also a key success factor in the implementation of devolution. This will further enhance transparency and accountability especially where real time sharing of information among the different tiers of government is enhanced.

3.2.4.4 Weak resource base

Major challenges facing local authorities include the weak resource base which includes underfunded councillors most of whom do not have supportive means of transport to cover the areas they are responsible for. Some revenue in local authorities is being lost through inadequate/ lack of controls on sale of stands, lease agreements and shop licences (Office of the Auditor General, 2015). The inability of the local authorities to raise own financial resources compromises their autonomy. The spending discretion of subnational or local units tends to be low when they significantly rely on intergovernmental grants, especially those that come with conditions (Chigwata, 2019).

The financial management challenges faced by local authorities in terms of financial management and backlog in submission of financial statements among the local authorities dating back from 2015 are associated with human capacity issues. The 2019 Office of the Auditor General's Report highlighted that, out of ninety-two Local Authorities, only three (3); (Bindura Municipality, Tongogara Rural District Council and Marondera Rural District Council) had 2018 financial statements audited and reported on, whilst nineteen (19) were in progress or at finalization stage. The timely preparation of accurate financial statements and their audits is one of the key indicators of an effective public financial management system, which fosters confidence in an entity on the part of users (Office of the Auditor General, 2019).

Addressing the human capacity gaps in local authorities is a key success factor in attaining the aspirations of the devolution agenda being pursued by Government. Local authorities require qualified personnel manage their finances including debt management. (Office of the Auditor General's , 2019) observed lack of proper debt management practices and incomplete records as yet another challenge faced by local authorities. Other areas that were identified as having skills gaps in local authorities include engineering and planning. Thus, discussions on the key success factors to implementation of devolution need to take into consideration the skills gaps within in the three tiers of government and their implications.

4. LESSONS DRAWN FROM OTHER COUNTRY EXPERIENCES ON DEVOLUTION

Implementation of devolution needs to be informed by key success factors and avoidable practices distilled from other country experiences. World Bank (2001) observed that for devolution to be a success, 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. The following are some of the key success factors and avoidable practices gleaned from the literature:-

4.1 CLEAR DIVISION OF FUNCTIONS BETWEEN LOCAL AND CENTRAL GOVERNMENT

Role clarity and division in the different tiers of government is a necessary condition for successful implementation of devolution projects. Hartmann and Crawford, (2008) identified clear division of responsibilities between local and central government institutions in the Ghanaian Local Government Act. However, these responsibilities were very blurred in practice between the District Assemblies and deconcentrated line departments, with District Administrators having few devolved functions. A devolution plan or guidelines that further clarify division of tasks, functions and responsibilities between line ministries and the district assemblies would facilitate implementation and reduce conflicts on the ground. Furthermore, avoidance of delays in setting up and resourcing the institutions responsible for driving devolution is a key success factor noted from countries that have/are implementing devolution. In some instance the tenure of the elected officials expired before the time the process had been completed. This observation is instructive with regards to the operationalisation of the Provincial and Metropolitan Councils. There is also need to synchronise policy pronouncements on devolution, what is provided for in the legislative frameworks and how the concept of devolution is being unpacked and implemented on the ground.

Salman (2012) observed that in Pakistan the provincial sector offices continued to issue directives and orders to senior staff in the district government, without consulting the Nazim (local political head) or District Coordination Officer (senior bureaucrat) which neutralises the power of lower level local government officials. This emphasises the need for role clarity, division of functions/responsibilities between the different tiers of government to ensure uniformity in messaging with regards to implementation devolution programmes.

4.2 ADEQUATE HUMAN AND FINANCIAL RESOURCES

Adequacy of human and financial resources is a key success factor for the implementation of devolution programs. Hartmann and Crawford, (2008) observed that in Ghana and Tanzania, local governments remained dependent in many instances on donor funds to implement development activities which may undermine their autonomy in decision making and sustainability of their locally driven developmental programmes. Chinsinga (2008) highlighted the extensive implementation problems in Malawi, which included donor-driven process that did not have local support, resistance from national political actors, unwillingness to accept loss of power and authority, and power struggles between local elites for capture of limited local government resources. Drawing from the Pakistan's experience Salman (2012) also observed that devolution can have serious repercussions for countries already struggling with limited fiscal resources. He further observed that in Pakistan there is over dependence on resources from the central government by the lower tiers of government where provinces get 80% of their budget from federal government.

In the review of Kenya's experience with devolution World Bank (2012) noted that:

- Decentralising power requires transferring resources from the center to the local level: but there is no single answer to the question of how much, how fast and in what form.
- A golden rule of decentralisation is “funding follows function”, which is why the function assignment process is so important.
- Own-revenues will be critical for resourcing county governments and also critically for fostering accountability at the local level.
- To maximise the own-revenue potential of Kenya's counties, existing sources should be reformed and new ones found.
- In the short term, the priority is to ensure that county governments are legally entitled to collect revenues as they come into existence.
- Conditional grants could provide the backbone of a county performance monitoring system. As part of a subnational performance monitoring system, grants can help to: (i) spur healthy competition between counties, and provide the incentives for county governments; (ii) regularly monitor and report on their performance; and, (iii) identify key service delivery bottlenecks.

Country experiences have also shown that devolution brought with it new institutional structures demands for human and infrastructural capacities. Complexities of the emerging structures also make it difficult to identify clear lines of responsibility and accountability among the different tiers of government. Thus, as Zimbabwe implements devolution lessons can be drawn on financing mechanisms including fiscal decentralisation approaches and human capacity strengthening strategies from countries that have/are implementing devolution. Country experiences have also shown that there is the need to strengthen systems and capacities of the lower tiers of government by granting them revenue raising

powers and assist them in exploring other innovative income generation strategies to finance local development within the context of devolution.

4.3 STRONG LEGAL FRAMEWORK AND POLICY GUIDELINES

Experience has shown that strong legal frameworks and policy guideline are key success factors in the implementation of devolution programs (see Hopkins. J. 2002). Devolution reforms in the United Kingdom were instituted through a series of Acts of the Westminster Parliament (Scotland Act 1998; Government of Wales Act 1998; Northern Ireland Act 1998). Hopkins. J. (2002) provides details on the legislative provisions that shaped devolution of powers to regional governments in Europe. The state and country of Kenya is undergoing radical transformation, which was triggered by the new constitution promulgated in 2010. The constitution created new accountable and transparent institutions, inclusive approaches to government, and an unprecedented commitment and focus on equitable service delivery for all the people. The most potent force for realising these outcomes is the new system of county governments. UNDP (2015) observed that for devolution in Kenya to be implemented successfully, there needs to be at national level clear policies to guide the operationalisation of the constitutional provisions on devolution, a comprehensive legal framework to make sure as much of the provisions as possible are codified into law, and a strong capable national institutional framework to support implementation. They concluded that without this strong central clarity and capacity, devolution cannot be implemented successfully.

4.4 CITIZEN PARTICIPATION TO FOSTER TRANSPARENCY AND ACCOUNTABILITY

In section 264 and sub-section (a) the Zimbabwean Constitution provides for citizen's participation in the exercise of the powers of the state and in making decisions affecting them. Sub-section (b) on the other hand provides for the promotion of a democratic, effective, transparent, accountable and coherent Government in Zimbabwe.

Thus, the Constitutional provisions on devolution provide a strong emphasis on public participation, as a means to improve transparency, accountability and inclusiveness in devolved governance. The devolution provisions open the space to expand citizen-state interactions which are critical in addressing governance related impediments to local and national development. Governance weaknesses can negatively impact public service delivery and investment, the business environment, and job creation. Global experience shows that devolution does not automatically bring greater government responsiveness and accountability to the public, especially if accountability mechanisms are not quickly put in place. Governance risks that can undermine expected performance and accountability gains from devolution include elite capture, clientelism, capacity constraints; competition over the balance of power, and weaknesses in information flows across and within the different tiers of government. These risks may be more prevalent at the local than national level.

Other country experiences highlight the need to balance the increased discretion (political, administrative and fiscal) within the devolved entities with greater accountability. In this regard critical determinants of devolution's success are how well the lower tiers of government develop systems that ensure they are responsive and accountable to the needs of members of the public. Building sub-national government responsiveness and performance requires a focused effort to link the devolved government structures with the public to enhance Citizen participation in the governance processes. This entails placing more emphasis on building accountability of local governments to citizens as part of the devolution agenda.

Thus, effective implementation of devolution requires a strategy to give discretionary power to local governments and to strengthen their accountability towards members of the public. Building effective public participation depends on building capacity of government as well as citizens. Capacity of the lower tiers of government and their incentive structures could key constraints to achieving the objectives of devolution. Thus, strengthening public participation requires a significant focus on building government systems and capacity, as well as citizens and civil society organizations.

There are high public expectations with regards to implementation of the Constitutional provisions on devolution to improve service delivery, accountability and stimulate local economic development. The challenge for Government is how to convert the raised citizen expectations for better service delivery into action, while helping to ensure citizens have a realistic understanding of the constraints and challenges that lie ahead. Public awareness campaigns will assist citizens to have a deeper understanding of the devolution processes and the responsibilities devolved to the lower tiers of government. Citizens also need to be provided with platforms to participate in the planning processes, articulate their development priorities and highlight areas they would want improvement in service delivery.

Experiences of other countries like Kenya have shown that citizen engagement require time and resources. Citizen engagements on devolution matters deal with changing attitudes, behaviours, power relationships and other intangibles that tend to be under-appreciated as they cannot be readily measured. Thus, facilitating public participation will entail Provincial and Metropolitan Councils (PMCs) and Local Authorities building internal capacity to integrate participatory processes into their systems, such as to: create and disseminate user-friendly information (e.g., on budgets, plans, legislation) and link with communications; mobilize citizens and conduct participatory planning and budgeting processes etc.

Some measures put in place to ensure public participation in Kenya include civic education and outreach to build awareness, counties allocating budget for public consultations and outreach, developing feedback mechanisms, and building capacity of government officials to facilitate public consultations and disseminate user-friendly information (World Bank, 2015). As Zimbabwe deepens the implementation of devolution the scope and platforms for citizen engagement and accountability mechanisms need to be clearly spelt out in line with the Constitutional provision on devolution.

4.5 STRONG POLITICAL WILL

Political will can be defined as, “the commitment of actors to undertake actions to achieve a set of objectives ... and to sustain the cost of those actions over time” (Brinkerhoff, 2010, Lipsky. A *et.al*, 2015). However, this broad definition hides many complexities. Brinkerhoff, (2010) brought down the concept into the following seven factors which clarifies the meaning of “political will”:

- i. Nature of government initiative;
- ii. Country-led policy and programme selection process that is technically sound;
- iii. Stakeholder mobilisation;
- iv. Public commitment and allocation of resources;
- v. Application of accountability mechanisms;
- vi. Continuity of effort over time and
- vii. Learning and adaptation

Lipsky *et.al* (2015) found the following as dominant political will factors in driving health system devolution in Kenya: having a country led policy and programme selection process that is technically sound, stakeholder mobilisation, and public commitment and allocation of resources. Processes and decisions related to policy and programme selection for example can be incentivised by political influence. In this regard political will at central government level has also been seen as the key requirement for the success of the implementation of the devolution agenda.

Tilburg (2008) argued that devolution has been implemented to a limited extent in Africa because central governments have not been able to set up the requisite basic institutional infrastructure with adequate power attached. Devolution creates new incentive structures for politicians, civil servants, and civil society. Sustaining of political will at central government level to continue with devolution can be hampered by strong ‘resistance to change’ by powerful politically driven interest groups. In this regard, public commitment and continuity in allocation of resources to devolution projects can be reinforced through strong legislative frameworks. Strong desire for improved economic development outcomes to reverse economic decline can be a strong factor to sustain political will in Zimbabwe as the country seeks to achieve an upper middle income status by 2030. Meeting constituents’ and political stakeholders’ expectations can also be prominent drivers, to sustain political will.

The decision to adopt devolution in itself will not, by default, strengthen political will for improving the country’s development outcomes. Increased evidenced informed dialogues among stakeholders and consensus building among diverse stakeholders will sustain the momentum for devolution. Just as the national government took the lead in developing and implementing devolution, it can take a leadership role to incentivize and encourage lower tiers of government to make decisions and investments that improve development outcomes in their jurisdictions.

5. CONCLUSION AND DISCUSSION POINTS

5.1 CONCLUSION

The Government of Zimbabwe has taken a decision to implement economic devolution as espoused in the Constitution of Zimbabwe to ensure decentralisation of power to provincial, metropolitan and local authorities. The Constitutional provisions on devolution are yet to be fully implemented. Subsidiary legislation and policy guidelines are still being crafted. Citizens have high expectations on the prospects of devolution to improve transparency and accountability within the devolved governance structures, services delivery and economic development at both local and national levels. Implementing of devolution is expected to build on existing agenda, decentralised structure of local government which already offer services such as road construction and maintenance, education, health, water and sanitation.

Lessons can be distilled from some of the key success factors discussed in this paper, insights gleaned from stakeholder consultations and dialogues and other country experiences in implementing devolution. Issues raised in this paper are expected to stimulate further discussions, dialogues and research on key success factors in implementing devolution in Zimbabwe. Public consultations on subsidiary Acts with a bearing on devolution will provide citizens with yet another opportunity to input in the design of legislative frameworks to guide the implementation of devolution. Central to the success of devolution are adequate provision of financial and human resources to roll out the programme. Building of internal capacities of PMCs and local authorities is equally important in the full implementation of the devolution agenda. Other country experiences have demonstrated that citizen participation fosters transparency and accountability in the implementation of devolution. Strong political will has also sustained the momentum of implementing institutional, legislative and regulatory reforms designed to facilitate the implementation of devolution. In addition to resources provided by central government, lower tiers of government are expected to augment their resources through other innovative income/revenue generation initiatives in order to fully fund their developmental projects.

5.2 DISCUSSION POINTS

The following are discussion points emanating from the study to facilitate further dialogue on the implementation of devolution in Zimbabwe.

5.2.1 Legal framework

- The Provincial Council and Administration Amendment Bill should clearly 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 that need to be aligned with the Constitution to eliminate any envisaged contradictions that can militate against the implementation of devolution.
- Potential conflicts of interest in the composition of the Provincial and Metropolitan Councils as outlined in the Constitution.
- Institutional structures and platforms to promote inclusivity, transparency and accountability in the implementation of devolution.
- Prospects of providing for sharing royalties between 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 so as to meet the needs of the marginalized local communities.

5.2.2 Institutional strengthening

- Scope of central government functions that are devolved to lower tiers of government and their institutional capacities to execute the additional mandates within the context of devolution.
- Provision of policy guidelines on how central government officials in devolved areas will interface with those of the lower tiers of government to ensure effective implementation of devolution in a coordinated manner.
- Requirements for institutional strengthening to mainstream monitoring and evaluating in all tiers of government to monitor and evaluate the implementation of devolution programmes.
- Clarification of the roles and interface between the District Administrators and Chief Executive Officers of local authorities; as well as those of the Provincial Ministers' within the context devolved governance structures as defined by the Constitution.
- The extent of autonomy of local authorities to identify, plan, allocate resources for developmental projects within their jurisdiction as well as the existing accountability framework to the citizen.

5.2.3 Governance structures

- Strategies to enhance to strengthen audit financial governance in local authorities; improve capacity for revenue collection and debt recovery; improve compliance with tender procedures and contain employment costs to the prescribed 30:70 ratio;
- Aligning remuneration packages to institutional performance;
- Incentives to reward performance/compliance (i.e. production of financial statements) and penalties for non-performance by the devolved entities;
- Strengthening of the Auditor General's Office to be able to audit all local authorities, to address challenges related to outsourcing of the audit services;

- Inculcating professionalism and service culture within the different tiers of government;
- Initiatives 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 constituency.

5.2.4 Systems

- Interface of Accounting software's and information sharing platforms across the different tiers of government;
- Capacity building required among local authorities to ensure timeous production of financial statements and related reports on utilisation of devolution funds;
- Cascading of Results Based Management (RBM) through all the tiers of government
- Connectivity of all tiers of Government to facilitate roll out of the public finance management system;
- Systems to enhance transparency and accountability across all tiers of government; and
- Value for money audits or performance audits by the Auditor General's Office to enhance efficient utilisation of budgetary resources allocated under devolution.

5.2.5 Financial resources and the revenue sharing formula

- Enhancing revenue generation capacity of the lower tiers of government;
- Measures to optimise collection of revenue by local authorities to support devolution programs;
- Transparency and accountability frameworks to enhance utilisation of the revenue generated/collected;
- Innovative financing mechanisms being adopted by devolved entities in other jurisdictions- i.e. Public Private Partnerships (PPPs) arrangements.to finance growth enhancing infrastructure;
- Absorptive capacity of funds released from Treasury by lower tiers of Government. While it is important to disburse resources to marginalised areas, factors undermining the capacity of these areas to absorb the funds and utilise them for development and service delivery need further interrogation. Capacity building initiatives can then be designed based on the identified impediments or challenges; and
- The extent to which fiscal transfer formula takes into account equity considerations; differential capacities; initial conditions including capacity to generate complementary revenue streams.

5.2.6 Human resource capacity building

- Skills gaps that militate against the full implementation of devolution programmes across all the tiers of government;
- Capacity building initiatives to address identified capacity gaps across all tiers of government;
- Professionalisation programme for accountants and auditors in the civil service to acquaint them with the ever changing international standards in these professions; and
- Aligning curriculum of training institutions with the emerging skills gaps driven by devolution process.

5.2.7 Citizen participation

- Platforms to enhance citizens engagement in the devolution processes as citizens have a role to play in determining the type and quality of services delivered within their localities. In this regard they need to be provided with platforms to articulate their needs and demand for accountability of use of devolution funds. Citizens' input is critical in monitoring and evaluating the work of devolved entities including quality of service delivery.
- Models for mobilising civic participation i.e. through community based organisations to ensure that the desires of the citizens are transformed into actionable plans for each district in Zimbabwe.
- Gender representation and participation is critical to ensure that the needs of every citizen are on board in the developmental process. There might be need to put a quota for women's participation, children and other marginalised groups such as those who live with a disability to ensure that their voices are heard.
- Effective citizen engagements mechanisms and platforms from other jurisdictions implementing devolution.
- Participation of local communities in investor identification and monitoring of service delivery.

5.2.8 Translation of information pertaining to devolution

- Most of the documentation and information pertaining to devolution is in English and may need to be translated into the other official languages recognised in the Constitution to ensure understanding and active participation of the general public.
- This may entail translation of developmental plans and strategies for each district and province to enhance transparency and accountability of the devolution process.

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