



Zimbabwe Economic
Policy Analysis and
Research Unit

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POLICY BRIEF

Towards Successful Implementation of Devolution in Zimbabwe

Summary of Outcomes and Recommendations from the
Policy Dialogue held on 13 February 2020

1. Introduction

The Government of Zimbabwe identified devolution as a key pillar to achieving an upper middle income economy status by 2030. Under devolution, citizens are involved in setting the development agenda in their communities. The framework for devolution is enshrined in section 264 of the Constitution of Zimbabwe and other subsidiary legislation such as the Urban Council Act (Chapter 29:15), Rural Councils Act (Chapter 29:13), Regional and Town and Country Planning Act (Chapter 29: 12), Rural Councils and Administration Act (Chapter 29:11) which need to be reviewed and amended to align with the Constitution. The amendment of the Provincial Councils and Administrative Act (Chapter 29:11) to align with the Constitution is already underway. There are three tiers of government as defined in section 5 of the Constitution of Zimbabwe that will implement the devolution agenda. Implementation of devolution will build on and fine tune the existing decentralised administrative structures. The Constitution provides for the financing of the devolution agenda, through the intergovernmental fiscal transfer (IGFT) target of at least 5% of national revenue in any financial year as stipulated in section 301(3).

Zimbabwe already had a remarkable degree of administrative decentralisation which the implementation of the devolution agenda can build upon. The country already had functional local authorities and provincial structures within its governance framework. Decentralisation started as early as in 1883. In 1884-1885 there was de-concentration of power to lower tiers of government through creation of District Administrators (DAs). The Government policy as articulated in various Government documents which include the Transitional Stabilisation Programme (TSP), National Budget Statements and the Presidential Policy Guidelines on Devolution emphasise on economic devolution. The focus on economic devolution is in response to the demands by the people of Zimbabwe for government to address economic disparities within the country. The economic devolution model intends to transform provinces and districts into economic hubs to grow local gross domestic product (GDP). Countries like China have adopted the same model in order to avoid economic stagnation which normally affects low and middle income countries through failure to create new jobs. The importance of the community leaders such as the Chiefs in developing their respective areas is recognized in the devolution thrust to grow the district and provincial GDP.

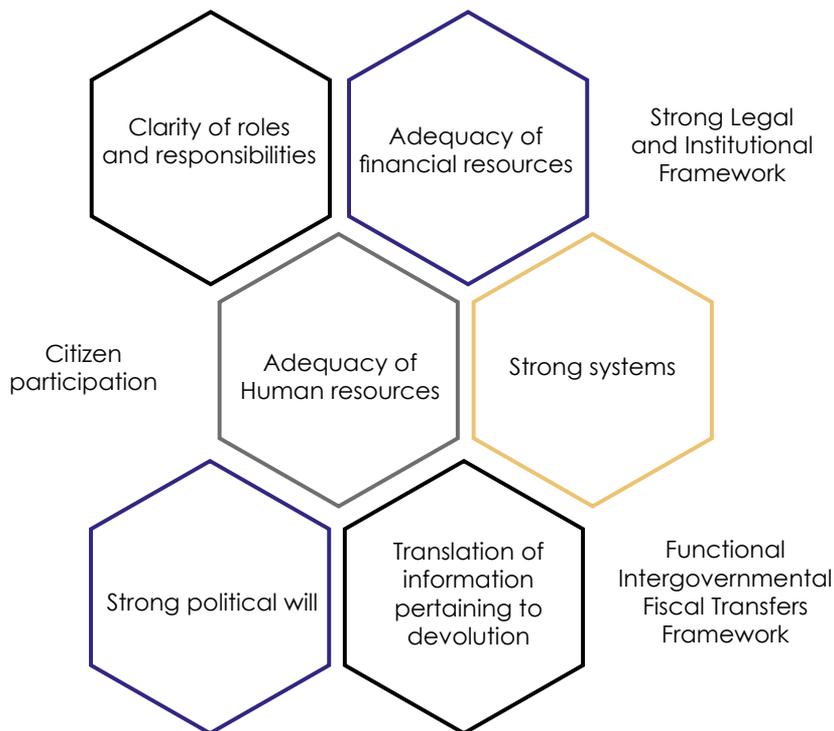
The Presidential policy guidelines on devolution and a white paper being developed by the Office of the President and Cabinet are expected to guide public consultations on devolution implementation modalities. Furthermore, Government has established an Inter-Ministerial Task Force comprised of Ministries of Finance and Economic Development and Local Government, Public Works and National Housing to provide initial proposals for the IGFT framework. This task force has already produced a concept note 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. The Government has budget allocated funds for devolution in line with Section 301(1)(d) of the Constitution since 2019 fiscal. These funds are used for infrastructure development in water, health, education and roads within districts.

However, the implementation of devolution brings with it broader capacity demands at the different tiers of government and the need for strengthening institutions to enable them to deliver the devolution agenda. One of the key policy priorities for the Ministry of Local Government, Public Works and National Housing linked to devolution between 2020 and 2022 is that of capacity building of local authorities. Government has adopted gradualist approach as opposed to the big-bang approach to implementing devolution. Requisite institutional reforms are also being implemented concurrently with the broader implementation of devolution.

2. Key Success Factors, Capacity Challenges and Gaps in Implementing Devolution in Zimbabwe

At least nine key success factors to implementation of devolution were identified (figure 1), from the review of the literature and country case studies. These factors need to be considered within the Zimbabwean context to enhance the implementation of the devolution agenda.

Figure 1: Key success factors for implementing devolution in Zimbabwe



Source: Authors' construction based on literature review, key informant interviews and experiences from other countries

Each success factor is outlined in turn as follows:

Clarity of roles and responsibilities for different tiers of Government

The clarity of roles and responsibilities for different tiers of government enhances effective implementation of devolution in a coordinated manner. In other countries like Ghana, there was clear division of responsibilities between central and local government as enunciated in the Ghana Local Government Act but the responsibilities were very blurred in practice between District Assemblies and de-concentrated line Ministries. In Pakistan, the provincial sector offices issued directives and orders to senior staff in

districts without consulting the District Coordination Officer. In Zimbabwe currently there is no clear demarcation of functions among the various levels of government and appropriate administrative support structures. There are no policy guidelines on how different tiers of Government interface and this could be a missing link for the effective implementation of devolution. Hence, the need to expedite further work of coming up with the administrative manuals to guide the operations of the devolved roles.

The Provincial Councils and Administrative Bill is expected to clearly define roles, responsibilities and parameters for the three tiers of government to avoid duplication of functions. There is also need for clarity on how central government officials in devolved areas will interface with lower tiers of government. Clarity on the role of the Provincial Ministers is also critical given that the current framework is silent about the issue. The involvement of Members of Parliament (MPs) in the provincial and metropolitan councils weakens the oversight role of Parliament and therefore should be resolved. The issue of metropolitan councils having councilors and mayors who sit in the provincial councils also violate the concept of accountability.

Strong Legal and Institutional Framework

The United Kingdom and Kenya undertook legislative reforms to facilitate the implementation of devolution. In Zimbabwe, the constitution sets broad parameters for devolution. This notwithstanding, policy guidelines and subsidiary legislation to facilitate implementation of devolution is lacking. Other subsidiary legislations are being amended to ensure that they are aligned to the Constitution. These include the Provincial Councils and Administration Bill and the Public Finance Management Amendment Bill to ensure that provincial and metropolitan councils and local authorities are also governed under the new legislation. There is also need to realign the Rural District and Urban Councils Acts to the Constitution. Moreover, despite the existing structures at the provincial level to which the new provincial councils are to be accommodated, delays in amending the subsidiary legislation which governs the operationalisation of the councils is affecting progress at provincial level. Hence, amendments of subsidiary legislation should be expedited. There is also need to align local authorities' by-laws and provincial and metropolitan councils' ordinances with the Constitution of Zimbabwe. Provincial structures do not have some of the skills to fully support the functions of the provincial and metropolitan councils.

There are capacity challenges across all the tiers of Government which can undermine the implementation of devolution if they are not addressed. For example, the Auditor General's reports have identified skills and competency gaps with line ministries and local authorities that are adversely affecting their operations. Thus, capacity building initiatives will become key pillars for the successful implementation of devolution.

The Auditor General's reports have also highlighted weak governance structure in local authorities. In particular the Office of the Auditor General has observed the absence of professional auditors in councils' audit meetings and multiple bank accounts for majority of local authorities with no up to date bank reconciliation. The Office of the Auditor General also observed that some local authorities were not adhering to the prescribed 30:70 employment to service delivery ratio. This resulted in fewer resources being channelled towards service delivery. Local authorities have not been producing audited financial reports timeously. The enabling Act for the Office of the Auditor General does not provide the office with power to demand local authorities to timeously produce audited financial reports.

It is envisaged that, the Public Entities Corporate Governance Act (Chapter 10:31) will be extended to cover local authorities to foster implementation of good governance practices within local authorities. Timeous production of audited financial reports by local authorities will enhance transparency and accountability in the use of public funds. Human capital and institutional strengthening strategies needs to address skills gaps at all tiers of government. For example, strengthening monitoring and evaluation frameworks in all the tiers of government will enhance tracking of progress in the implementation of devolution infrastructure projects using IGFT funds. Thus, a detailed capacity needs assessment need to be carried out to map specific human and organizational capacity gaps that need to be addressed to enhance the implementation of devolution.

Adequacy of financial resources

Successful implementation of devolution is premised on adequate financial resources. In some countries like Ghana and Tanzania high dependency on donor funds undermined the autonomy in decision making and sustainability of locally driven development programmes. Similarly, in Malawi there was a donor driven process with no local support resulting in resistance from national political actors and power struggle between local elites to capture limited local government resources which affected the success of the

devolution programme. Pakistan heavily relied on resources from central government as 80% of financing for lower tiers of government came from the federal government. However, Kenya reformed its existing revenue sources and new ones were found to maximise own revenue potential of counties to ensure adequacy of financial resources.

In Zimbabwe, the constitution sets at least 5% of national revenue in any financial year as the IGFT grant. A budget of US\$310 million (5.1 %) was allocated for devolution in the 2019 budget which was revised to ZWL\$703 million (6.5%) in the 2019 Mid-Year Budget and Review and Supplementary Budget. In the 2020 National Budget, ZWL\$ 2.9 billion (5.1%) was provided for to cater for the lower tiers of government. However, this might not be enough given the dearth of infrastructure in local authorities. Late disbursement of devolution transfers points to the capacity challenges by the central government to manage fiscal decentralization. For example, less than 60% of allocated resources was disbursed to selected local authorities (Mvurwi Town Council, Rushinga, Muzarabani and Bindura Rural District Councils) as at 19 December 2019. Disbursements follow the inflows of revenues which peak in the last quarter of the year. However, late disbursements affect the progression in the implementation of devolution infrastructure projects and loss of value of allocated resources due to inflation. Improvement in revenue generation capacity at central government level needs to be complimented by improved revenue generation capacity within the lower tiers of government. In particular local authorities need to improve their capacity to collect all the revenue from billed services.

There is need to inculcate an entrepreneurial culture within local authorities characterized by vibrant business development units; up-dated valuation and tariff determination models, and charging market related tariffs. For competent urban councils there is also need to relax restrictions on Urban Councils Act to borrow long term funding to finance viable capital projects. While the gate keeping functions of central government is needed to manage contingent liabilities, there is need to carry out due diligence without stifling innovation by the managers of local authorities. In this regard, the Urban Councils Act needs to be reviewed to consider relaxing restrictions on long term borrowing on deserving local authorities.

Local authorities also need to be facilitated and capacitated to crowd in private sector funding through engaging in viable public-private partnerships (PPPs) to finance infrastructure development within their jurisdictions. In this regard, the approval processes need to be well articulated and take

cognisance for the need for agility when partnering private sector players who value the time value for money. There also need to consider ways of expediting the transfer of IGFT to local authorities to avoid unnecessary bureaucratic processes that lead to erosion of value of disbursed funds. Furthermore, there is need to synchronise the central government and local authorities' budget cycle to align planning and implementation of infrastructure projects.

Adequacy of human resources

Generally, there are weak institutional capacities across the three tiers of government particularly the inadequacy of personnel with the requisite skills and competences to monitor the implementation of devolution infrastructure projects. Various audit reports by the Auditor General have exposed inefficiencies and capacity gaps inherent in the different tiers of government that may have an implication on the successful implementation of devolution. Inadequate skilled and experienced personnel within the lower tiers of government will undermine the planning, implementation and monitoring and evaluation of devolution projects. Improvement in financial management and accountability is premised on capacitating the lower tiers of government with the requisite skills in financial management. For example, this will address the observed backlog in preparation and production of audited financial statements by local authorities. It was also observed that there are skills gaps with regards to engineers, accountants, internal auditors and economic planners. These skills are required to enable provincial and metropolitan councils and local authorities to spearhead economic development within their jurisdictions.

Strong systems

Systems in all the three tiers of government need to be harmonised to ensure enhanced transparency and accountability. Currently there is limited interface of accounting systems at different tiers of government. The central government uses a SAP accounting system whereas about 62 local authorities are using Planix, a system used for budgeting purposes whereas some local authorities are using Microsoft Excel and Word. This poses monitoring and evaluation challenges for disbursed IGFT funds. UNICEF has been providing funding and capacity building for local authorities to use the Planix system. There is need to facilitate the interface for accounting systems used by Central Government and the lower tiers of Government to facilitate information sharing and enhancing real time monitoring

of the use of disbursed funds from the centre. Strong systems include: strengthening debt management frameworks and practices; performance management systems; administrative, financial, procurement policies and manuals across all the tiers of government. Having strong systems need to be accompanied by a strong compliance culture. In this regard there is need to foster compliance with all statutory regulations/obligations and adhering to tender procedures across all tiers of government. Results based management and performance monitoring should cascade to all tiers of government.

Functional IGFT Framework

To ensure the success of the devolution agenda, there is need to avoid unfunded mandates for devolved areas through adequate budgetary provisioning from the central government. The IGFT are conditional grants which target infrastructure development on water, health, education and roads. The IGFT formula takes into account population, physical infrastructure gaps and poverty prevalence with varying weights. The IGFT may require further refinement by factoring in indicators such as competence, vulnerability, marginalisation indexes and any other indicators that characterise the status of development of the various districts in the country. This calls for the research Institutions/Universities to contribute in the development of indexes and performance indicators that can be used to monitor the equitable implementation of devolution. The IGFT with conditionalities may result in low spending especially where the local authorities have limited capacity to implement infrastructure projects or other processes i.e. procurement inhibit absorption of these funds. The rationale for channelling IGFT towards infrastructure is appreciated given that infrastructure services are key economic enablers and hence infrastructure requires rehabilitation and expansion. However, Government may also explore piloting with unconditional grants to finance innovative non-infrastructure projects that enhance service delivery or capacity to generate revenue by the lower tier of government.

Government also needs to expedite the crafting of IGFT Administrative Manual to guide the utilisation of the devolution resources by the provincial and metropolitan councils and local authorities. Moreover, the IGFT formula for allocating resources should be publicised so that the general public knows how the financial resources are shared among districts. The central government should ensure that there is effective citizen engagement in the setting of priorities of infrastructure projects funded from IGFT grants.

Furthermore, where local authorities are in arrears in terms of payment of salaries there are potential risks of the IGFT funds being diverted to payment of salaries. Systems should be put in place to ensure that IGFT grants are used for the intended purposes and value for money audits should be undertaken.

Strong political will

Entrenchment of devolution in the Constitution of Zimbabwe; the chairing of the Cabinet Committee on Devolution by the President; the promotion of devolution by Ministers of State for provincial Affairs all demonstrate the strong political will to push the devolution agenda. The Government's provision of financial resources within the national budget also shows commitment to the devolution agenda. There is need to leverage on this strong political will to push through legislative reforms and policy guidelines that facilitate the implementation of devolution as well as resourcing of the institutional structure that are expected to push the implementation of the devolution agenda.

Enhanced citizen engagement

Section 264 of the Constitution of Zimbabwe provides for citizen participation in decision making hence the need to empower citizens to engage. There is need for citizens to know the by-laws. The Residents Associations may play a critical role in ensuring that the citizens are empowered. This calls for the creation or strengthening of platforms for citizens engagement to enable them to participate in the planning process. Public awareness campaigns may assist citizens to get deeper understanding of devolution. For example, Kenya put in place measures to ensure public participation which include civic education and outreach to build awareness. Kenyan Counties allocate a budget for public consultations and outreach programmes, and there are feedback mechanisms in place. In addition, there is capacity building for government officials to facilitate public consultations and dissemination of user-friendly information. In countries such as Pakistan, citizen participation is done through the community based organisations. The gender representation and participation is considered to be critical and the representatives of local communities participate in investor identification and monitoring of services. In this regard there is need for development of citizen engagement manuals and capacity building for effective citizen engagement across all the tiers of government. Citizens need to be capacitated with requisite knowledge to effectively participate

in identification and prioritisation of development programmes in their communities in line with the Constitutional provision on devolution.

Translation of information pertaining to devolution

Translation of documentation from English to all 16 languages recognised in the Constitution of Zimbabwe is critical. This will enhance the understanding by the citizens and enable them to make informed decisions. For example, in Pakistan, despite the national language being Urdu, the Local government ordinance was initially published in English which made it difficult for the citizens to have a clear understanding of the decentralisation agenda. However, the Local government ordinance was later translated to the national language, Urdu.

3. Policy Issues that Emerged from Dialogue Session

A number of policy issues that emerged from the policy dialogue are outlined in turn as follows:

i. Best Practices on Clarifying of Roles and Responsibilities for the Devolved Mandates

- Implementation of the devolution agenda should build on already existing systems including administrative and institutional structures while clarifying roles and responsibilities of the devolved mandates as well as synchronizing functions of government ministries, departments and agencies to avoid costly duplications.
- There is need to disaggregate the responsibilities into two; exclusive responsibilities and concurrent responsibilities. Exclusive would be identifiable with a particular tier while concurrent will be shared across the tiers.
- Devolution should not take away the responsibility of the central government to institute policies. Consultations should be made but there should be an undiluted responsibility to have central government as the national policy making platform.
- There is also need to clearly spell out how local authorities interact with the different service providers in their localities, which include District Development Fund (DDF) and the Zimbabwe National Water Authority (ZINWA) among others. The duplication of roles and responsibilities among local authorities and service providers need to be avoided.

- There is need to clarify roles and responsibilities of the Ministers of State for Provincial Affairs and Chairpersons of provincial and metropolitan councils to avoid potential conflicts and overlapping mandates.
- There is also need to rationalise the roles spread among a number of institutions to ensure transparency and accountability across the three tiers of government.
- The subsidiary legislation on devolution should clearly demarcate boundaries in terms of roles and responsibilities with regards to devolved mandates and institutions.

ii. Adequacy of Human and Financial Resources at Each Tier of Government

Adequacy of Financial Resources

- Local authorities need to be facilitated to collect all funds owed by ratepayers and there is need to improve service delivery which will motivate citizens to comply and pay their bills;
- The procurement capacities of local authorities need to be strengthened and their dedicated procurement units capacitated.
- Administering of the procurement legislation should take cognisance of high inflationary environment currently prevailing in the country. This entails introducing flexibilities and capacitating through training of procuring entities on the need for having elaborate procurement long term plans.
- There is need to institute strategies to enhance timeous utilisation of disbursed IGFT grants by lower tiers of government to avoid value erosion. Penalties should be instituted on misbehavior and non-compliance with production of financial statements and instances of qualified audit reports.
- There is also need for regular bank reconciliations and possible consolidation of the multiple bank accounts for local authorities to enhance transparency in financial resources under their stewardship.

Adequacy of Human Resources

- Local authorities need capacitation through recruitment of additional human resources with requisite skills and experience in order to meet the new broader mandate under devolution.
- Local authorities' structures and organograms need to be reconfigured to reflect the expanded mandate and responsibilities.
- There is need for skills gap analysis across all tiers of government to assess the adequacy of the skills/competencies across all tiers of government

to facilitate the development of comprehensive capacity building/training programmes in line with the demands to effectively implement devolution.

- The skills gap analysis will inform the development of a capacity building/training plan to address the identified capacity gaps across the three tiers of government. Capacity that have already been identified i.e. through the Auditor General's reports and capacity needs assessment initiatives can be a good starting point to upscale the human resource base.
- There is further need to build critical mass of trainers and simplified modules on devolution including modules on citizen engagement.
- Countries like Kenya have dedicated institutions on capacity building on devolution issues e.g. Kenya School of Governance.

iii. Legal Framework and Institutional Strengthening

- There is need to expedite the drafting of enabling subsidiary legislation on devolution as stipulated in the Constitution of Zimbabwe.
- Institutional capacity gaps may adversely affect the implementation of devolution. There is need for an exercise to map the institutional capacity gaps within specific provinces or local authorities including missing institutions. The mapping exercise will inform a comprehensive capacity building (both skills enhancement and institutional strengthening) programme.
- Monitoring and evaluation needs to be embedded in the structures of all tiers of government to monitor and evaluate progress in the implementation of devolution.

iv. Devolution Policy Guidelines and IGFT

- Devolution policy guidelines should articulate and clarify the different roles and responsibilities of the tiers of government, devolved mandates among others.
- The guidelines on devolution should infuse issues of equity among local authorities. In order to achieve equity, there is need to look at the local authorities' needs assessment on infrastructure and then make sure resources are transferred to where they are needed the most.
- There is also need to strengthen guidelines on the utilisation of IGFT through putting emphasis on service delivery at the same time setting standards on the quality of service.

v. Effective Citizen Engagement in Implementing Devolution

- Addressing the information gap on devolution, will converge perceptions on the devolution model being implemented in Zimbabwe. This entails the need to develop reference documents that clearly articulates devolution model being implemented in Zimbabwe, the devolved mandates; relationships, roles and responsibilities of the different tiers of government and citizens in the devolution agenda.
- Equipped with relevant information communities will be capacitated to engage with local authorities and participate in setting the priority projects in their communities. Local authorities need to be capacitated with effective approaches to citizen engagement.
- There is need to create/strengthen platforms for citizen engagement on devolution issues. This may include setting up an inclusive independent commission/taskforces that spearheads the implementation of devolution.
- There is need to capacitate the lower tiers of government to effectively engage citizens implementing devolution. This may entail developing of citizen engagement manuals; and setting minimum standard of what constitutes effective citizen engagement.
- Other strategies that enhance effective citizen engagement include translation of the Constitution, legislation and policies on Devolution into the 16 official languages and civic education to build a movement across the country and undertaking a multi-stakeholder sensitisation programme on devolution.
- Leveraging on and strengthening existing platforms which could be used to enhance citizen engagements. These include residents and rate payers association; faith based and community based organisations and local authorities associations.
- Organising meetings to provide feedback on progress in the implementation of devolution projects enhances transparency and accountability as well as stakeholder buy-in.

vi. Business Opportunities Arising from Devolution

Devolution is expected to create new business opportunities and lower transaction costs resulting from decentralisation of business licensing from Harare to ensure ease of doing business. Other business opportunities include the following:

- Participating in infrastructure development especially road and rail through PPPs.

- Local beneficiation of agricultural, forestry, aquatic and mineral resource endowments within the different districts/provinces to increase the market value of the differentiated manufactured products from these resources.
- Provision of effective health and educational systems/services at local levels.
- Training opportunities by business to enhance capacity of the local people to exploit emerging business opportunities.
- Improvement in private sector participation in the delivery of public goods.
- Exploiting opportunities for public and private sector partnerships support businesses that create jobs/employment within the devolved areas.
- The generation of more disaggregated statistics at district and provincial levels will assist investors to better target their investments in areas where they generate the highest impact/returns.

vii. Research Support for the Implementation of Devolution

There is need for government to recognize the potential role played by Universities and Research Institutions in providing research support to the implementation of devolution. Opportunities for evidence based research to support devolution include the following:

- Baseline studies on devolution covering all the districts with subsequent studies every year to track progress on projects being implemented under devolution.
- Development and updating the formula for resource allocation to ensure equity in the distribution of IGFT grants. This entails researching and developing relevant indices i.e. the marginalization index, the vulnerability index and the competency index which may be used to further refine the IGFT formula. The vulnerability index will show the extent to which communities are vulnerable and the competency index for local authorities will assess their performance.
- Developing policy guidelines and manuals to facilitate the implementation of devolution.
- Co-creation of research studies with government officials who are acquainted with the policy challenges on devolution that government is grappling with.
- Strengthening institutional capacity to implement devolution. This entails development of capacity building/training programmes in areas where there is inadequacy of requisite skills.

- Generating evidence on emerging opportunities and challenges in the implementation of devolution which will inform the development the two five year successor plans to the Transitional Stabilisation Programme.

viii. Other Strategies for Consideration

The other strategies that emerged from the policy dialogue include the following:

Increasing the stock of infrastructure

- Increasing the stock of infrastructure through adopting innovative financing mechanisms such as (PPPs).
- Enhancing the ease of doing business and creating an enabling business operating environment in the local authorities will crowd in private sector funding to finance infrastructure projects.
- Implementation of Special Economic Zones (SEZs) provides an opportunity for public private sector partnerships in developing the necessary infrastructure to make the SEZs viable. SEZs will also exploit the comparative advantage of the respective districts/provinces where they are located to boost the provincial GDPs in line with the devolution thrust.

Service level benchmarking by local authorities

- This may entail designing a service delivery matrix, setting standards which vary according to the available resources and capacity of local authority and engage in peer reviews so as to increase service delivery.

Road map on the implementation of devolution

- Articulating a clear and time framed road map on the implementation of devolution will assist in assessment of progress. This roadmap need to be shared among all the stakeholders through multi-media platforms so as to harness stakeholder efforts in one direction. The roadmap needs to be accompanied by capacity building plan to address capacity challenges and foster institutional strengthening, system strengthening and human resource development.
- A clear road map facilitates policy coordination, which is critical in the implementation of the devolution agenda and institutional restructuring/ reforms to strengthen institutional capacities to support the implementation of the devolution road map. This may require the streamlining/restructuring of Government Ministries' Department and Agencies in line with the demands of the devolution agenda.

- Capacitating the development coordination committees in the lower tiers of government will assist in achieving the targets set out in the devolution road map.

Synchronisation of planning and budgeting frameworks

- Implementation of devolution requires a stepped approach to allow for proper planning and learning. This entails, synchronisation of planning and budgeting frameworks across all tiers of government. This may entail embracing the integrated results based/performance management frameworks as well as programme based budgeting being implemented by central government by the lower tiers of government in order to enhance the implementation of devolution.
- As the Government embarks on the development of the National Development Plans which succeed the Transitional Stabilisation Programme, the planning process has to be informed by input from the lower tiers of government. In this regard, there is need to integrate planning at local authorities and the provincial and metropolitan councils with the National Development Plans. This entails building capacity within the lower tiers of government to draw up their own development plans.
- There is need for all stakeholders to think and plan for the implementation of devolution beyond the IGFT grants.

The local authorities' programming of projects should be aligned to the central government budgets' disbursements timeframes to enhance implementation of programmes on time.

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