

# Child Friendly Budgeting in Local Authorities Baseline Study Report

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*Prepared for*

*National Association of Non-Governmental Organisations  
(NANGO)*

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## Abbreviations

AIDS	Acquired Immune Deficiency Syndrome
CFB	Child Friendly Budgeting
CLG	Child Led Groups
CoM	City of Mutare
CoM	City of Mutare
CR	Child Rights
FGD	Focus Group Discussion
HIV	Human Immune Virus
JC	Junior Councillors
KII	Key Informant Interview
LA	Local Authority
MDGs	Millennium Development Goals
MLGNHPW	Ministry of Local Government, National Housing and Public Works
MM	Municipality of Mutare
MoG	Municipality of Gwanda
MT	Mvurwi Town
OVC	Orphaned and Vulnerable Children
PBB	Performance Based Budget
RAs	Resident Associations
ToRs	Terms of Reference
STI	Sexual Transmitted Infections

## Executive Summary

NANGO with the support of Save the Children initiated this baseline study to gauge how child friendly are the budgets in the following local authorities, Municipality of Gwanda, City of Kadoma, City of Mutare, Mvurwi Town and Marondera Municipality. The overall objective of the study was to establish the child friendly budget initiatives and the progress in their implementation in the five local authorities. The baseline study investigated the trends, transparency and expenditure in child related programmes and projects in these five local authorities.

The study was framed within the four elements that make a budget child friendly, which are;

- a) Child friendly economic and social policies.
- b) Transparent, accountable and participatory budgeting processes
- c) Adequate and progressively increasing budget allocations, especially those budget lines (e.g. education, health and social protection) that have a bearing on children rights.
- d) Efficient and equitable budget allocations and expenditure.

The study gathered the data using literature review, key informant interviews and focus group discussions. The study gathered data from Child Led Groups, Junior Councillors, Residents Associations and key personnel from the local authorities. The gathered data was analysed using MS Excel and manually.

The study found out the following;

- a) The budget framework that guides the budgeting in the local authorities from the parent ministry is blind to the issues of children rights. The same framework does not provide sufficient sign posts on how children's rights and issues can be incorporated in local authority budgets to make them child friendly.
- b) The local authority economic and social policies are silent on the needs of children as a specific stakeholder. However the existing economic and social policies address the issues that affect children such as poverty, discrimination and malnutrition among other social ills that affect children.
- c) The local authorities studied are aware of the need for transparency, accountability and citizens/stakeholder participation in their activities and budgeting. However the study concludes that the practices on the ground do not meet the expectations. Participation is consultative and not empowered. The children and their representatives are not meaningfully engaged in the budgeting process, budget tracking and monitoring.

The study also concludes that the transparency is not practised and there are no accountability mechanisms between the children, their representatives and the local authorities.

- d) In terms of progressive increase in the budget categories that address the children's rights, the study concludes that budgets have not in general terms been progressively increasing during the studied period. The general pattern that the study observed is that the budgets increase and fluctuate from year to year.
- e) The use of traditional budgeting approach, the study could determine the allocative efficiency of the budget. The study on the efficiency of the budget expenditure the study concludes that there is inefficiency. A dual pattern of expenditure inefficiency has emerged, one being of under spending and the other of over-spending.

The study makes the following recommendations;

- a) Engagement and capacity strengthening of the Ministry of Local Government, National Housing and Public Works and Urban Councils Association of Zimbabwe so that they are able to provide guidance to the local authorities on how to come up with child friendly budgets that are performance based. UCAZ could follow on the footsteps of ZILGA which has developed a gender policy to guide local authorities by doing the same for child friendly budgeting.
- b) Capacity building of the local authority in the areas of developing and implementing child friendly economic and social policies, children participation in budgeting process, budget tracking, monitoring and reporting in transparent ways and setting up accountability mechanisms between children, their representatives and the council
- c) Capacity building of CLG and JC so that they become viable entities which can articulate issues for children and influence policy and budgets. In some of the local authorities this would also mean supporting them to establish the JC.

## **1.0 Introduction**

Child Rights (CR) issues have occupied a central place in the rights discourse of developmental interventions. The centrality of CR to development processes is evidenced by the number of conventions that support the protection and implementation of child rights (The UN Convention on the Rights of the Child, Resolution 44/25 of November 20 1989), Charters (the African Charter on the Rights and Welfare of the Child, OAU Doc. CAB/LEG/24.9/49 of 1990<sup>1</sup>). The UN Convention on the Rights of the Child advocates that every child should have adequate standard of living and have the highest attainable standard of health and education on the basis of equality and opportunity. The fulfilment of these child rights involves costs and resources. The costs and resource implications makes children rights fundamentally linked to public budgets.

This link to the public budgets means that the budgets should be child friendly. A child friendly budget is one that is geared towards influencing the allocation, planning and utilization of resources with the sole purpose of attaining child rights. Priority in child friendly budgeting is required because;

- a) Children are voiceless and vulnerable when it comes to negotiating the allocation of resources.
- b) Children experience inadequate health and education services and suffer malnutrition.
- c) Children are the future of a nation and their needs should be at the centre of the development planning.

In Zimbabwe, NANGO, in partnership with Save the Children have a long standing commitment to the fulfilment of children's rights. In recent years this commitment has been expressed through support to the implementation of the UN Convention on the Rights of the Child and to good governance mechanisms that support the fulfilment of child rights. The promotion and support in child centred budget analysis is one of the methods through which good governance can be enhanced in relation to children.

For the purposes of stocktaking and benchmarking the child friendliness of the local authority budgets, NANGO with the support of Save the Children initiated a baseline study in five municipalities. The local authorities are Mutare, Gwanda, Kadoma, Marondera and Mvurwi.

### **1.1 Objectives of the Study.**

The overarching objective of the study was to establish the status of child friendly budget initiatives and the progress made in their (child friendly budgets) implementation in the five local authorities. The baseline study investigated the trends, transparency and expenditure in child related programmes and projects. Specifically the study sought to:-

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<sup>1</sup> Entered into force on November 29<sup>th</sup>, 1999.

- Establish budget trends with respect to the local authority's budget allocation to education, health and social services for children in the last four years
- Establish budget trends with respect to budget expenditure on education, health and social services for children in the last four years
- Establish the budget line items earmarked for children in the local budget
- Establish clarity on planning and reporting for children in local government budget documents
- Establish accessibility of budget documents to children and local residents
- Establish level of participation of children in the local budgeting processes

## 1.2 Framing the Study

This study conceptualised child friendly budget as one that reflects the realization of children rights in areas such as poverty, malnutrition, illiteracy, health and protection (UNICEF 2007 and Save the Children UK 2003). The essence of the child friendly budgets is the prioritization of children rights and needs in the public expenditure system and assurance that the resources are allocated to programmes that benefit children.

Save the Children UK (2003)<sup>2</sup> overtly states the dual overriding purposes of children's budgeting as being;

1. Providing significant information and analytical resources for civil society advocacy groups that are actively promoting the rights of children.
2. Providing policymakers and legislators (councillors in the context of this study) with the required information to consider the particular needs of children.

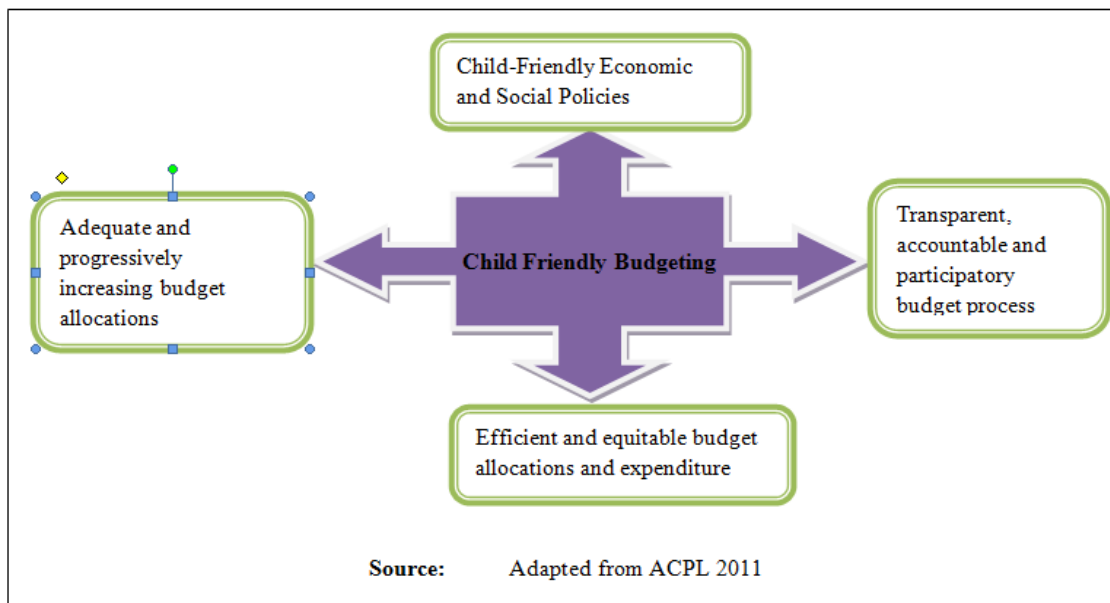
The key elements for child friendly budgeting are shown in diagram 1 below.

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<sup>2</sup> SAVE the Children (UK), the Institute of Democracy in South Africa (IDSA) and the Centre for Budgetary Advocacy, ISODEC (2003); Child Friendly Budgeting. [www.savethechildren.org.uk/en/docs.child\\_friendly\\_budgeting\\_ghana\\_pdf](http://www.savethechildren.org.uk/en/docs.child_friendly_budgeting_ghana_pdf). (visited 01/12/2013)



**Diagram 1: Elements of Child Friendly Budgeting**



A child friendly budget should embrace the elements shown in the diagram above.

The budgeting process of a local authority to be considered to be friendly it must be enveloped by child-friendly economic and social policies. The local authority policies as spelt out in the development plans, strategic plans and budget statements should be explicitly expressing the needs and aspirations of the children in that local authority. These needs could relate to education, health, early childhood development and social protection among other things.

Thus in the context of this study, the child-friendliness of the economic and social policies of the local authorities were investigated.

Child Friendly Budgeting requires transparent, accountable and participatory processes. In this study transparency was conceptualised to mean full disclosure of all relevant fiscal information in a timely and systematic manner (OECD 2002). It involves readily accessible, reliable, comprehensive, timely, understandable and internationally comparable information of local government finances including the budget. The information should be presented in plain and really comprehensive language and formats appropriate to different stakeholders, whilst retaining details and disaggregation for analysis. The budgetary information should be timely and accurate to enable sufficient time to permit analysis, evaluation and engagement by the relevant stakeholders.

Accountability was conceptualised to mean holding actors responsible for their actions according to agreed standards. Accountability has four sequential stages, these are;

1. Setting the accountability standards. This involves defining the expected behaviour expected of an accountee. This forms the basis upon which measurement will be based upon.
2. Exploration/investigation whether or not the accountee has met the standards.

3. Answerability, a process in which the accountee is required to defend their actions, respond to questions and generally explain themselves.
4. Sanction/Rewarding. The accountees are punished for below standard performance and rewarded for performance above the standard.

Participation is key to making transparency and accountability meaningful and is therefore a requirement for child friendly budgeting. This study views participation being either consultative or empowered. Consultative participation provides citizen and their representatives (largely RAs in the context of this study) with spaces and opportunities to be heard, but there is no guarantee that the participation will be heeded to. The decision makers have the freedom to agree or not with the citizens.

In empowered participation, the decision makers are obliged to take into consideration the views of the citizens. This is achieved usually by having citizen representatives on boards that oversee the development, implementation and monitoring of the local authority budget.

A child friendly budget should exhibit elements of adequacy and increasing budget allocations for budget lines and accost centres that contribute towards the attainment of children's rights. The study investigated the education, health and social welfare/protection budget lines to gauge this criterion of child friendly budgeting using time and trend analysis.

Efficient and equitable budget allocations and expenditure completes the elements of a child friendly budget. Efficiency involves measuring how much output was achieved per unit of input (costs). Equity relates to fairness and in the context of this study the focus was on how far are the children rights addressed in the budgets. The study explored the efficiency of budgets by investigating the budget allocation and utilisation efficiency ratios and this was in some instances compared with international convention standards such as the Abuja Commitment on health. Budget expenditure ratios were utilised to investigate the expenditure efficiencies.

## 2.0 Methodology

### 2.1 Study Sample

The study population was the five urban local authorities – Municipality of Gwanda (MoG), Marondera Municipality (MM), City of Kadoma (CoK), City of Mutare (CoM) and Mvurwi Town (MT). The study covered the five local authorities as spelt out in the ToRs.

In terms of the respondents and informants for the study it interfaced with the following categories of people;

- a) **Child Led Groups.** The study interviewed the leaders of child led groups and civil society groups that advocate for the rights of children in each of the towns, with the exception of Mutare. Table 1 below shows the child led and civil society groups that were interviewed for this study

**Table 1: CLG and Child Civil Society Groups Interviewed**

<b>Local Authority</b>	<b>GLD and Child Civil Society Organisations Interviewed</b>
Kadoma	Kadoma Child Led Group
Mvurwi	Mvurwi Child Led Group
Gwanda	Child Parliamentarian and former child senator
Marondera	Young People's Union of Zimbabwe

**Source:** Survey Data November 2013

- b) **Junior Councillors (JC).** The study interviewed JC in sixty (60%) percent of the study population local authorities. The study could not cover the JC in Municipality of Gwanda and City of Mutare. Municipality of Gwanda does not have a junior council and in Mutare<sup>3</sup> the junior council is no longer in existence although it was once established. It ceased to exist in 2008.

In instances where the JC was not available, study interviewed child led groups or child parliamentarians and senators. This (focusing on CLG, and child parliamentarians and senators) enabled the study to adequately gather representative data.

The interviews with the junior councils targeted both out-going (2012-2013) and incoming JC (2013-2014). In Mvurwi, the study also interviewed Junior Aldermen.

- c) **Residents Associations (RAs).** RAs were engaged in this study to determine the levels of transparency, accountability and participation of the children and residents in the budgeting processes. The RAs in Marondera, Mutare and Kadoma were engaged. In Gwanda and Mvurwi there are no functional RAs. The Gwanda RA is being resuscitated following dormancy since 2008.
- d) **Local Authority Staff.** The study got data and information from senior personnel in the local authorities such as the Town Clerks, Finance Directors and other heads of departments.

## **2.2 Data Gathering Methods.**

The specific data gathering methods used in the study include the following;

1. **Review of literature;** this included scholarly articles on child friendly budgeting and grey literature. The literature review also focused on the local authorities development plans, strategic plans and budgets. A literature review matrix was used as the data gathering tool
2. **Key informant Interviews;** with senior local authority personnel, RAs, NANGO and Save the Children staff. A KII guide was used to gather the data (Annex 2 and 3)

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<sup>3</sup> The JC in Mutare died because it was no longer given the support by the senior council as it was not regarded a priority given the challenges that the City was facing.

3. **Focus Group Discussions;** with CLG and JC in the local authorities. A FDG guide (Annex 4) was used to gather data. The picture 1 below shows members of Mvurwi Child Led Group during a Focus Group Discussion.

**Picture 1: Members of Mvurwi Child Led Group during a FGD**



**Source:** Field Survey Pictures December 2013

### **2.3 Data Analysis.**

The analysis of the data on the elements of adequacy and progressive increase in budgetary allocations and efficiency of budget allocations and expenditures was done using MS Excel. The use of MS Excel enabled the study to produce descriptive statistics showing the trends in budget allocations and expenditures.

The data on the child-friendly economic and social policies; transparency, accountability and degrees of participation of children and residents in the budgeting process was done manually. The first phase of the manual analysis was the grouping of similar responses and this was followed by developing trends and patterns.

### **2.4 Limitations of the Study**

The following were the limitations of the study;

- False starts to the fieldwork and this were coupled with challenges of making appointments with potential respondents.
- In Mutare, the research team was not able to meet the contact person who was supposed to have facilitated a meeting with the child led groups.
- Failure to get the budgets from Mvurwi Town Council

In principle these limitations did not compromise the quality of the data gathered and the subsequent analysis.

## **3.0 Findings of the Study**

### **3.1 Budgeting Context**

The budgeting in the Local Authority (LA) is governed by Circular No 3 of 2012<sup>4</sup> from Ministry of Local Government; National Housing and Public Works (MLGNHPW) which states that “issues in the regional and international protocols and conventions to which the Government is signatory to and ratified, must be addressed as well in the budgeting process. The circular focuses on the inclusion of issues such as; “inflation; gender budgeting and the millennium development goals.”

The circular is therefore silent to the inclusion of children’s rights in the budgets of the local authorities. The issues of children’s rights are enveloped under broad themes such as MDGs, and in some instances totally left. The MDG 2 (Achieve universal primary education); MDG 4 (Reduce child mortality) have targets which exclusively pertain to children whilst the rest of the MDGs cover both children and adults. The inclusion of children’s rights into the local budgets is left to the prerogative of the individual councils.

The study found out that for instance City of Kadoma and Marondera Municipality do not have an education budget line, which is a key child friendly budget component because this is not mandatory. In Municipality of Gwanda where education budget lines exist, the cost centres for early childhood development are missing. This can all be traced to the absence of policy guidelines and directives of how to make the LA budgets child friendly.

The acts (Urban Council Act 29:15, Section 288 (3); Public Finance Management Act 22:12 Section 47) and the Standard Accounting and Budgeting Systems, Procedures and Policies Manual) that the Circular makes reference to are also blind to the inclusion of children’s rights and needs in the budgets.

It is therefore the study’s finding that there is no policy guidance from the centre (MLGNHPW) for local authorities their budgets child friendly.

The study found that City of Kadoma and Marondera Municipality are already familiar with the concept and practice of child friendly budgeting. These local authorities have personnel that have been capacitated in child friendly budgeting. However despite the existence of child friendly budgeting competencies and capabilities in these two local authorities, the budgets are far from being child friendly. This is because the intervention (child friendly budgeting) has not had sufficient political support at the level of the councillors, senior management and ministerial level. It could be argued that as children are not voters, it is therefore not in the immediate interests of politicians to address the children’s concerns unless as part of efforts of satisfying the parents and guardians who comprise the electorate.

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<sup>4</sup> Ref: CX/53 CX 69 of June 2012.



### 3.2 Child Friendly Economic and Social Policies.

The study found that all local authorities do not make specific mention of children needs and rights in their development plans and strategic plans. This vacuum is also evident in the mission and vision statements of the local authorities. City of Kadoma’s strategic plan 2006-2010 mission was to “provide the **community**<sup>5</sup> with quality infrastructure, **health** and **social services** in partnership with stakeholders and have sound financial management” Reading through this mission, it seems that children have been enveloped under the term “community” and that their (children) needs with the catered for under the health and social services. The mission statement is silent on education a central component of children’s rights.

In City of Kadoma’s Transformational Strategy 2011-2016, there is also no specific reference to children as a specific stakeholder group.<sup>6</sup> It seems the children are either subsumed under the categories of residents and rate payers, because it is in this category that reference is made to issues such as “swimming pools, courts, primary health care, library, primary and secondary schools, youths’ sport centres” that are linked to children rights.

In the Municipality of Gwanda’s, “Gold Initiative 2012-2016 Strategic Positioning”; children are once again missing from the list of key stakeholders. The Plan states ‘... in the period 2012 – 2016, MoG intends to refocus its relevance to the following key stakeholder: ratepayers and residents, formal and informal business community, central government, civil society organisations and council employees’. One of the two strategic objectives in the Municipality of Gwanda (MoG) Strategic Plan is on service delivery which aims to; “facilitate the provision of universally accepted quality, affordable and efficient services for the benefit of the community”. The Plan does not disaggregate beneficiaries’ gender wise or make a special focus on children. It is implicitly assumed that men, women and children are beneficiaries of the services as defined in the table 1 below.

**Table 1: How Children Could Benefit From MoG Strategic Plan**

Summary of Objectives & Activities	Remarks
<i>Overall Goal</i> To provide good quality, <u>affordable</u> & efficient service to rate payers	
<b>1. Potable Water</b> <ul style="list-style-type: none"> <li>• Take-over of Water Treatment Plant</li> <li>• Refurbish Treatment Plant</li> <li>• Construction of Spitzkop Reservoir</li> <li>• Purchase of Water Treatment Chemicals</li> <li>• Purification &amp; distribution</li> <li>• Attend to Water Pipe bursts</li> </ul>	It is assumed an improved safe water supply will equally benefit children leading to reduction in water borne diseases such as diarrhoea, cholera, dysentery
<b>2. Liquid Waste</b> <ul style="list-style-type: none"> <li>• Upgrade Pump Stations</li> <li>• Refurbish Trunk Sewers</li> <li>• Timeously attend to blockages</li> </ul>	It is assumed an improved sewerage system will equally benefit children by providing a conducive environment

<sup>5</sup> Emphasis is the study’s

<sup>6</sup> See the pages 5-7.

3. <b><u>Road Network</u></b>	Improves mobility and encourages public transport for the benefit of children
4. <b><u>Public Lighting</u></b>	Ensures a safe environment for the children
5. <b><u>Fire and Ambulance Services</u></b>	Safety to children and ensure quick transmission to health care services in cases of emergency
6. <b><u>Social Services</u></b>	Will ensure improvement of services such as recreational facilities (only public Swimming pool currently in poor condition) New suburbs such as Spitzkop have no schools
7. <b><u>Housing Development</u></b>	Reduces the number of children living in slum dwellings
8. <b><u>Health Services</u></b>	Ensures good health for children, an additional clinic planned for
9. <b><u>Urban Agriculture</u></b>	Improves food supply in homes and provides additional cash after selling excess produce to enable feeding for children

**Source:** Adapted from the Municipality of Gwanda Strategic Plan 2012 -16

The study therefore assumes that the children's issues and needs are packed under the rate payers and residents category.

Mvurwi Town Council's commitment is on "attracting and retaining investors, creating employment opportunities for our people and creating a platform for expanding SMEs". This commitment is blind to children as a stakeholder in town and silent of the children's needs such as education, health and social protection.

The budget statements by the Finance Chairpersons are also silent on the inclusion of children's rights and needs in the budgets. The children's concerns are generally enveloped under the residents or citizens.

Despite the non-explicit mentioning of children in the mission and visions of the studied local authorities, the practice on the ground indicated that there are activities geared towards the attainment of children's rights. In the Municipality of Gwanda for instance children less than 5 years of age do not pay for medical services and OVC above 5 years of age do not pay for access to medical services. There are a total of 1,048 OVC's (467 were boys and 581 girls) as of October 2013 who benefitted from this facility. Children above 5 years of age pay a fee of US\$2 at the Council Clinic to access medical services.

In Marondera, the study found out that the municipality was involved in supporting the development of ECD centres (e.g. Yamurai ECD), with the support of its stakeholders such as Save the Children.

In all the local authorities studied, there are no youth friendly health centres to deal with issues such as sexual reproductive health, STI and HIV and AIDS. These services are provided through the council clinic but the local youth is discouraged to seek services due to fear of stigmatization and cultural barriers.

The study found out that social amenities such as recreational facilities in the study sample are at best neglected as is shown in picture 2 below but otherwise not available;

**Picture 2: Dombotombo Tennis Court in Municipality of Marondera**



**Source:** Field Survey Pictures December 2013

In Kadoma it was reported that a vocational training centre that used to cater for the needs of the children has been turned in a business space for a flea market and into a beer hall. The study also found out that Rimuka Sports Club were they (children) used to play games is no longer functional.

In the Municipality of Gwanda, the only swimming pool in the town is non functional. There are no recreational clubs.

The lack of recreational facilities has left children vulnerable to indulge in inappropriate activities and behaviours including under age alcohol abuse, premarital sexual relations amongst others.



### **3.3 Transparent, Accountability and Participatory Budgetary Processes.**

Participation is provided in the budgeting process for the LAs as provided by the Urban Councils Act 29:13 and the Local Government Circular 3 of 2012, which requires that the budget should be accompanied by a “certificate of consultation” duly signed by the Mayor/chairperson among the mandatory attachments to be submitted to the Ministry of Local Government, National Housing and Public Works.

The study found that all the five local authorities have in their value systems; transparency, accountability and stakeholder/citizen participation.

The participation of the citizen’s is more pronounced during the budget consultation time. The citizens/residents are invited to participate in this process at local points. During the invitation process, there is no specific invitation made to children, CLG and JC.

The key organisations that shoulder the children’s rights (CLG and JC) are not consulted during the budgeting process with the exception of Mvurwi. In Mvurwi Town Council, the JC is accorded a special place during the budget consultations with the general community. The study found out that during the deliberations on the budget in the chambers, the JC in Mvurwi is invited and it participates in the crafting of the budget.

The study also found out that the JC does not have a budget to support its activities. In Kadoma the JC every year develops an action plan, which has never been implemented. The JCs are not supported by the senior council and this weakens its participation in articulating children’s rights and the budgeting process. In Kadoma, the study found that the JC is supported financially by the senior council on ad hoc basis and this support does not meet its requirements. In Mvurwi, the JC mentioned that it had been informed by the senior council that a budget line had been allocated for its activities, but the budgeted amount was not disclosed.

The investigation found that CLG and the JC have limited organisational, lobbying and advocacy capacities to further the child rights and needs agenda. The JC is only in office for a less than twelve months and this does not give it ample to engage with the issues. However in Mvurwi, the study found the JC practising the concept of Alderman as way of ensuring continuity in the activities of the JC. The interviewed JC members do not see themselves as central to the local governance equation in their areas.

The study also found out that the timing of the consultation makes it child unfriendly. The consultations are done during the week days during working hours or in the evening. This makes it impossible for children and JC to participate as they will be in school or at home in the evenings studying or doing household chores.

Assuming those children’s rights and issues are carried by the citizens/residents (as parents) who are invited to attend the budget consultation, the participation was found weak in the following regards.

- a) The meetings are held during the week days; therefore they are mostly attended by the elder population which does not go to work. This compromises the quality of the input into the budgeting process which was acknowledged by the study respondents.
- b) The citizens are not provided with information on time to allow them to make informed input into the budgeting process. The residents are given the information at the time when the consultation meetings start. Therefore their contribution is compromised.
- c) The budget information presented for the consultation process is in statistical and numerical forms which is difficult to understand for the elderly members that attend the consultation processes.

The study established that the participation only happened during the budgeting process. The citizens and the children through the Residents Associations (RAs) do not participate in other processes such as budget tracking, monitoring (expenditure) and review.

The study found out that the participation was largely consultative than empowered. The study respondents noted that whilst they participate in the budgeting process their views are not incorporated in the final budget. Further on, it is noted that most residents do not participate in these meetings. Only a few attend the meetings. It is for this reason that MoG has incorporated elements of strengthening public participation in its Strategic Plan under the strategic objective of Good Governance. The table below highlights the key results areas to be focussed on towards attainment of this objective and enhance public participation.

**Table 2: Strategies to Improve Public Participation by MoG**

STRATEGIC AREA	KEY RESULTS AREAS AND ACTIVITIES
<b>Good Governance</b>	
	a) <u>Information Dissemination</u> <ul style="list-style-type: none"> <li>• Newsletter</li> <li>• Service Delivery Handbook Review</li> <li>• Suggestion Boxes</li> </ul>
	b) <u>Public Participation</u> <ul style="list-style-type: none"> <li>• Annual Budget Consultations</li> <li>• Ward Report Back Meetings</li> <li>• General Stakeholder Consultations</li> <li>• Establish Junior Council</li> <li>• Annual Review on Council Performance</li> </ul>

Source: Extracted from the Municipality of Gwanda Strategic Plan 2012 -16

While the value systems of the study sample make reference to transparency, the study found out that in practice there was no fiscal transparency as conceptualized in the study. The study found out that the budgets and budgetary process miss all the key qualities of transparency such accessibility, timeliness (to enable sufficient time to permit analysis, evaluation and engagement by the stakeholders) and in understandable language and format. The children,

their representatives including the CLG and the JC did not have access to their local authority's budgets. They do not even know how much was budgeted under the budget lines that have relevance to their rights and needs.

In terms of timeliness, the citizens are not given time to go through the budget proposals before the consultation process. The proposed budgets are presented to the residents during the consultation process. This does not allow for detailed engagement between the residents and the councillors.

The study found out that despite the existence of accountability as a value system, there are no accountability mechanisms between the children and other citizens or between the citizens and the local authority. It was noted that the politicisation of civic matters has led to the electorate not voicing against certain behaviours and issues in the council just because the majority of councillors belong to their political party. Some RA are even aligned to certain political parties.

### **3.4 Adequate and Progressively Increasing Budget Allocations.**

The study explored the adequacy and progression in budget allocations as an indicator of how child friendly the local authority budget is? The exploration focused on the education, health and social welfare budgets.

In all the studied local authorities, the study found out that money budgeted for education, health and social services in the sample local authorities is not adequate. The local authorities are operating under constrained environment and thus they do not have adequate resources to meet all their needs. This was noted through interviews with key informants and RAs. Therefore the education, health and social services budgets fall short of the adequacy criterion of being child friendly.

The findings of the study are in the subsequent sub-sections of this section.

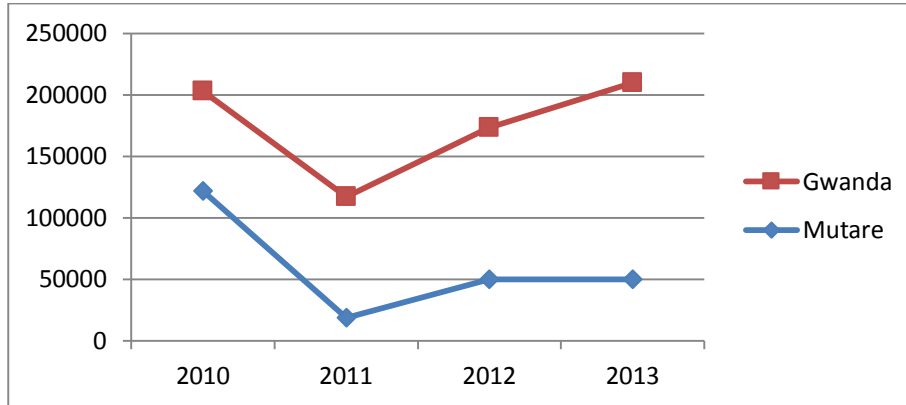
#### **3.4.1 Education Budget Allocations 2010-2013**

The study established that the education budgets exhibited elements of regression, then progression and stabilization, where the local authority<sup>7</sup> had budgeted for the education sector. The nominal budget trends are shown in table 3 below

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<sup>7</sup> Kadoma and Marondera did not budget for education in the years under study. Data from Mvurwi was unavailable

**Table 3: Education Budget Allocation Trends (US\$) for MoG and CoM**

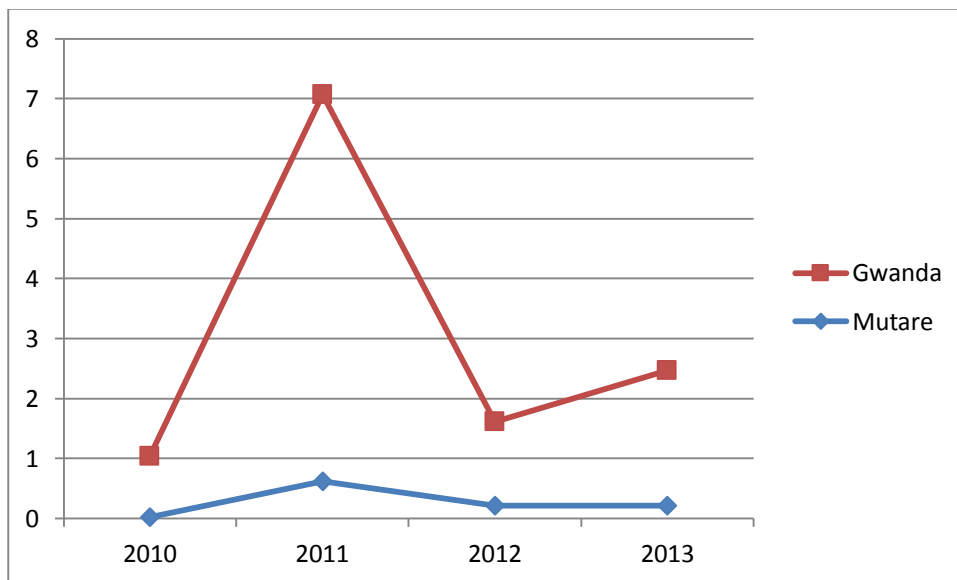


**Source:** Municipality of Gwanda and City of Mutare Budget 2010-2013

The education budget allocation for City of Mutare and Municipality of Gwanda declined between 2010 and 2011. The budget allocation for Municipality of Gwanda then progressively increased between 2011 and 2013. The budget for education in the City of Mutare progressive increased between 2011 and 2012 before remaining constant between 2012 and 2013.

Using the education budget allocation as a percentage of the LAs total budget; the study found out that the education budgets miss the criteria of progressively increasing. This is shown in table 4 below.

**Table 4: Education Budget Allocations as a Percentage of the LA's Total Budgets 2010-2013.**

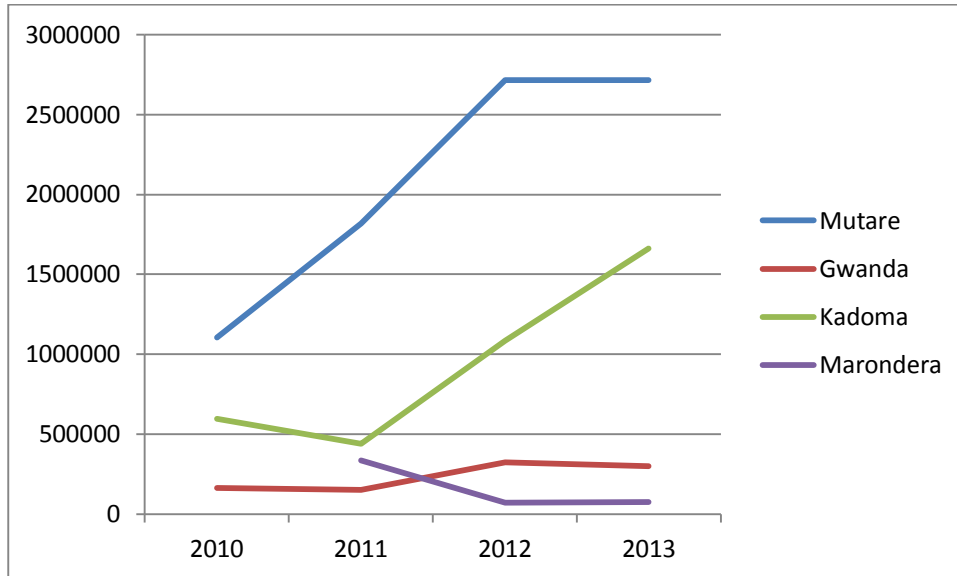


**Source:** CoM and MoG Education Budget Allocations 2010-2013

### 3.4.2 Health Budget Allocations 2010-2013

In the health sector budget the study found out that City of Kadoma has a nominally progressively increasing budget, whilst that of City of Mutare had been progressively increasing until being constant between 2012 and 2013. The health budget for City of Gwanda increased between 2011 and 2012 and was constant between 2012 and 2013. The Marondera Municipality budget decreased between 2011 and 2012 and levelling off between 2012 and 2013. The trends in the health budget allocations are shown in table 3 below;

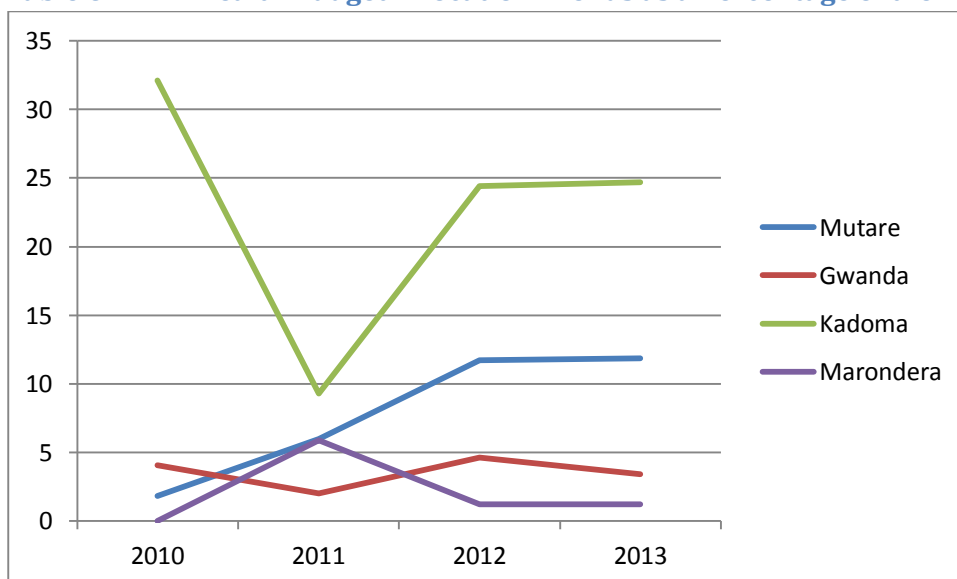
**Table 5: Health Budget Allocation Trends (US\$) for CoM, MoG, CoK and MM**



**Source:** CoM, MoG, CoK and MM health Budget Allocations 2010-2013

The study found that City of Kadoma has been progressively increasing also meets the Abuja Commitment of allocating fifteen (15%) of the total budget to health as is show in table 4 below.

**Table 6: Health Budget Allocation Trends as a Percentage of the Total LA's Budgets**

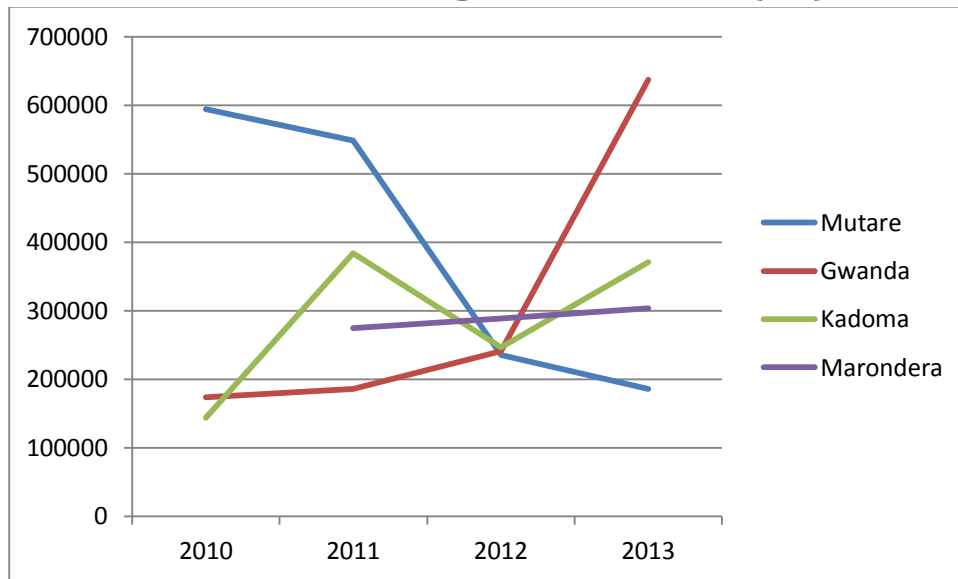


**Source:** CoM, MoG, CoK and MM health Budget Allocations 2010-2013

### 3.4.3 Social Services Budget Allocation 2010-2013

The study investigated the child friendliness of the social services budget allocation which houses elements of child protection. The study found out that the budget for Municipality of Gwanda has been nominally progressive increasing over the study period. Marondera Municipality's health budget has also been nominally increasing progressively but at a rate slower than that of Municipality of Gwanda. City of Mutare's health budget has been growing at a negative rate. Table 5 below shows the trends in health budget

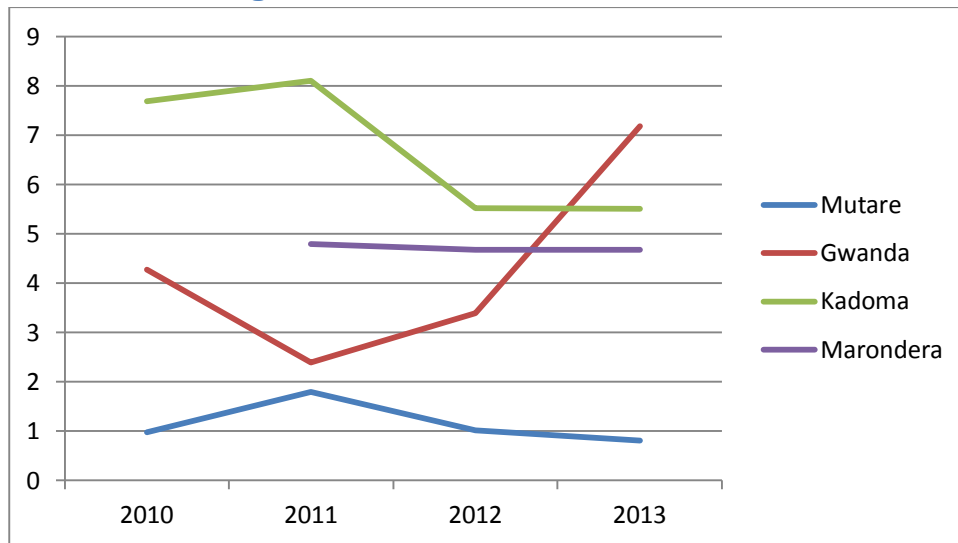
**Table 7: Social Services Budget Allocation Trends (US\$) for CoM, MoG, CoK and MM**



**Source:** CoM, MoG, CoK and MM Social Services Budget Allocations 2010-2013

The social services budgets as a percentage of the total local authority budget has been progressive increasing for Municipality of Gwanda since 2011. The social services budget as a percentage of the total budget for the other local authorities have not been progressively increasing as is shown in table 6 below.

**Table 8: Social Services Budget Allocation (US\$) as a Percentage of the Total LA's Budgets**



**Source:** CoM, MoG, CoK and MM Social Service Budget Allocations 2010-2013

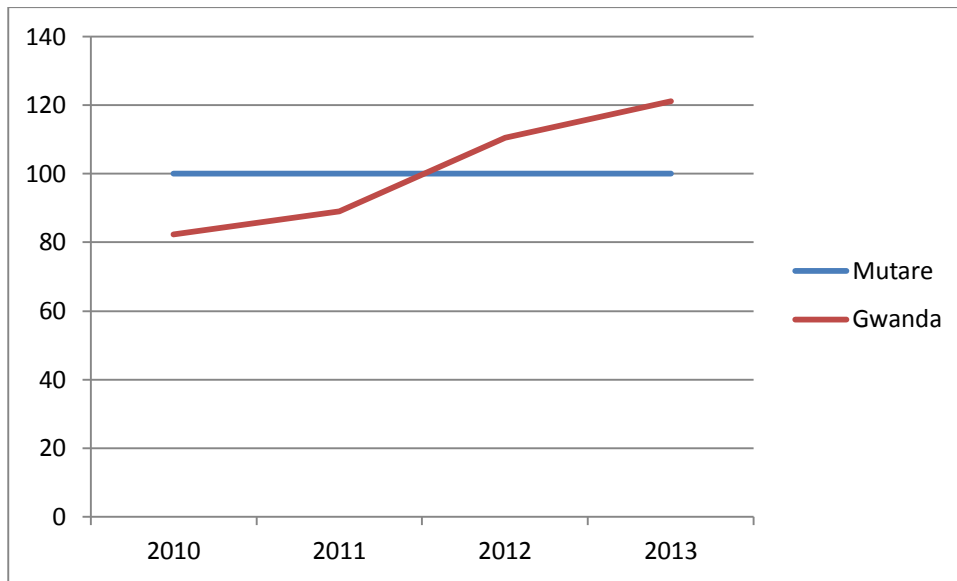
### 3.5 Efficient and Equitable Budget Allocations and Expenditure

The study could not determine the levels of allocative efficiency of the budgets because the current budgets are done in the traditional way and are not Performance Based Budgets (PBB). The traditional way of budgeting focuses on money availed and not on spending results which is the focus of PBB. The PBB focuses on what the budgeted money is rather than what amount is made available, which is the premise of traditional budgeting.

The PBB utilise the organisation's mission statements, goals and objectives to explain why money/resources are being allocated to achieve specific objectives based on programme goals and measured results. A PBB usually carries within it some indication or measure of the workload data (units of activities to be provided), productivity data (cost per activity) and effectiveness information (level of goal achievement). In the absence of the PBB in the studied LA, the budgetary efficiency in allocating resources could not be ascertained.

In terms of the expenditure efficiency, the study used the expenditure ratios (percentage of money expensed against the total budget line) of the different budget categories for the studied local authorities. In education budget category City of Mutare has hundred (100%) budget utilisation ratio. Budget expenditure for Municipality of Gwanda budget utilisation reached a highest of one-hundred and twenty-one (121%) percent as is shown in table 7 below;

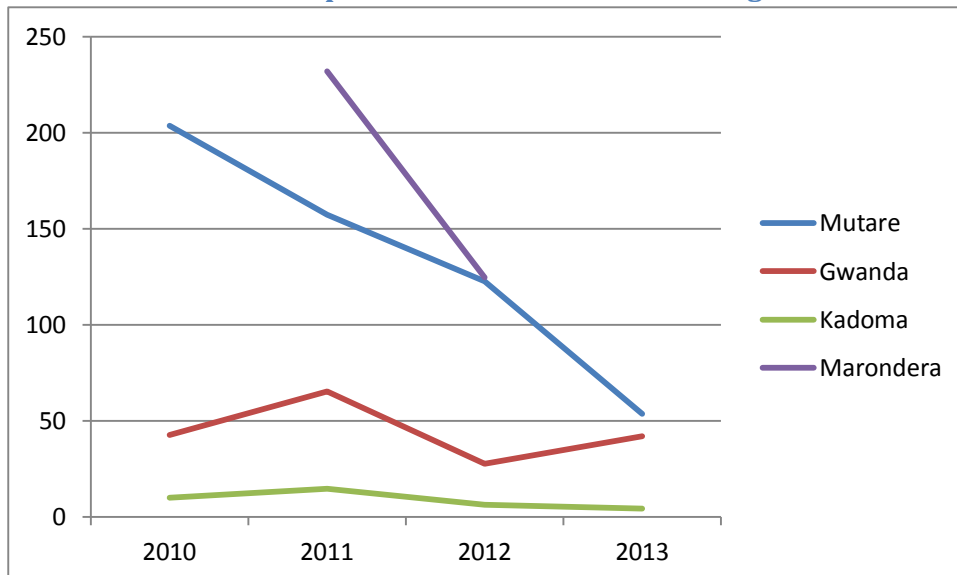
**Table 9: Education Budget Expenditure Trends as a Percentage of the Education Budget Allocation for CoM and MoG**



**Source:** Source: CoM, MoG, CoK and MM Education Budget Allocations 2010-2013

In the health category budget, the study found out that Marondera Municipality and City of Mutare (until 2012) have been over spending. Marondera Municipality recorded the highest over expenditure of two hundred and thirty-two (232%) in 2011. The expenditure ratios of the other local authorities are shown in table 8 below;

**Table 10: Health Expenditure Trends as a Percentage of the Health Budget.**



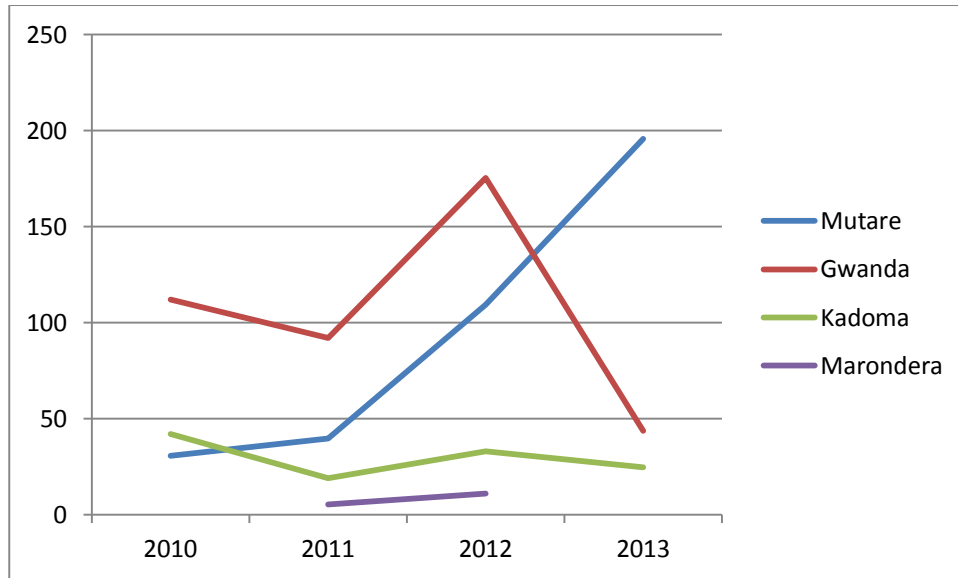
**Source:** Source: CoM, MoG, CoK and MM health Budget Allocations 2010-2013

Municipality of Gwanda and City of Kadoma have been under spending in their health budgets.



In the social services budget category; City of Kadoma is under spending in its social services budget together with Marondera Municipality. Municipality of Gwanda over spent its social services budget in the study period with the exception in 2011. City of Mutare has over spent its social services budget in 2012 and 2013 as is indicated in table 9 below;

**Table 11: Social Services Expenditure Trends as a Percentage of the Social Services Budget.**



**Source:** CoM, MoG, CoK and MM health Budget Allocations 2010-2013

## 4.0 Conclusion and Recommendations.

### 4.1 Conclusions.

Based on the findings, the study makes the following conclusions;

- 1) The budget framework that guides the budgeting in the local authorities from the parent ministry is blind to the issues of children rights. The same framework does not provide sufficient sing posts on how child rights and issues can be incorporated in local authority budgets, thus making them child friendly.
- 2) The local authority economic and social policies are silent of the needs of children as a specific stakeholder. However the existing economic and social policies address the issues that affect children such as poverty, discrimination and malnutrition among other social ills that affect children.
- 3) The local authorities studied are aware of the need for transparency, accountability and citizens/stakeholder participation in their activities and budgeting. However the study concludes that the practices on the ground do not meet the expectations.

Participation is consultative and not empowered. The children and their representatives are not meaning fully engaged in the budgeting process, budget tracking and monitoring.

The study also concludes that the transparency is not practised and there are no accountability mechanisms between the children, their representatives and the local authorities.

- 4) In terms of progressive increase in the budget categories that address the children's rights, the study concludes that budgets have not in general terms been progressively increasing during the studied period. The general pattern that the study observed is that the budgets increase and fluctuate from year to year.
- 5) The use of traditional budgeting approach, the study could determine the allocative efficiency of the budget. The study on the efficiency of the budget expenditure the study concludes that there is inefficiency. A dual pattern of expenditure inefficiency has emerged, one being of under spending and the other of over-spending.
- 6) Limited organisational, lobbying and advocacy capacities of the CLG and JC.

## **4.2 Recommendations.**

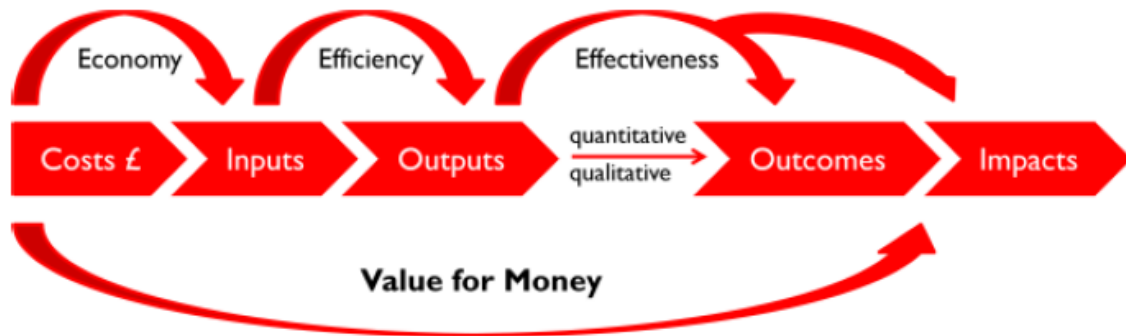
Drawing on the findings and conclusions, this study makes the following recommendations;

- 1) Engagement with the Ministry of Local Government, National Housing and Public Works and Urban Councils Association of Zimbabwe. The engagement with these two institutions is get the political will to institute child friendly budgeting in the local authorities. At this point in time it is strategic to get the buy-in of the two institutions so that all local authorities in the country can align towards developing child friendly budgets.

The engagement with these two institutions needs to be accompanied by their capacity strengthening. The capacity strengthening should start from the basics of creating awareness on what child-friendly budget is, its essence and benefits and the how of doing it. The capacity strengthening of this nature will enable them (MLGNHPW andUCAZ) to provide guidance to the local authorities on how to come up with child friendly budgets that are performance based. UCAZ could follow on the footsteps of ZILGA which has developed a gender policy to guide local authorities by doing the same for child friendly budgeting.

- 2) Capacity building of the LAs in developing PBB, that will enable them to track the Value for Money of their interventions based on the framework shown in diagram 2 below;

**Diagram 2: Value for Money Framework**



**Source:** Antinoja E. (at al. 2011)

By adopting the PBB using the Value for Money framework, the local authorities will be able to track the impacts of their budgets by measuring the economy, efficiency and effectiveness brought about by their resource allocation.

- 3) Capacity building of the local authority in the areas of developing and implementing child friendly economic and social policies, children participation in budgeting process, budget tracking, monitoring and reporting in transparent ways and setting up accountability mechanisms between children, their representatives and the council
- 4) Actively promoting the setting up of the JC in the local authorities. This should be accompanied by also support the development of concept of Junior Alderman in the local authorities.
- 5) Capacity building of CLG and JC so that they become viable entities which can articulate issues for children and influence policy and budgets. In some of the local authorities this would also mean supporting them to establish the JC.

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## **Annex 1: Terms of Reference**

### **Establishment of baselines in 5 local Authorities**

#### **a. Introduction**

NANGO, in partnership with Save the Children have a long standing commitment to the fulfilment of children's rights. In recent years this commitment has been expressed through support to the implementation of the UN Convention on the Rights of the Child and to good governance mechanisms that support the fulfilment of child rights. The promotion and support in child centred budget analysis is one of the methods through which good governance can be enhanced in relation children.

Broadly, child centred budget analysis entails building capacities of civil society organisations, including children's organisations, to understand the national budgetary process and undertake national budget analysis. Budget analysis requires engaging in dialogue with government representatives to identify programmes that benefit children. Key findings of the analysis should feed into an effective communication and advocacy strategy to ensure adequate resource allocation for children and better governance and budget management from the government.

#### **b. Objectives of the Study**

The objective of this baseline study is to establish the child friendly budget initiatives and the progress in their implementation in the identified local authorities. The baseline will be looking at trends, transparency and expenditure in child related programmes and projects. The local authorities of interest include Gwanda, Kadoma, Marondera, Mvurwi and Mutare. The specific objectives of the study are to:-

- Establish budget trends with respect budget allocation to education, health and social services for children in the last four years
- Establish budget trends with respect to budget expenditure on education, health and social services for children in the last four years
- Establish the budget line items earmarked for children in the local budget

- Establish the clarity on planning and reporting for children in local government budget documents
- Establish accessibility of budget documents to children and local residents
- Establish level of participation of children in the local budgeting processes

### **c. The Scope of Work**

This baseline study should provide:

- a) Benchmarks for monitoring and evaluating the child friendly budget initiative in local authorities focussing on budget allocation and expenditure
- b) Data to guide the assessment of current policies and legal frameworks affecting children development in local authorities;
- c) An assessment of the local authority budgetary priorities, performances and decision in relation to child centred programmes;
- d) An analysis of the policies and programmes for local authorities in relation to ;
- e) An assessment of the key human and socio-economic indicators characterizing investments in children issues.

### **d. Time Frame**

The field study will be during the first weeks of the month of November 2013. After which the consultant will be given two weeks of report writing and consolidation.

## **Annex 2: Key Informant Interview Guide. (Town Council (Councillors and Junior Councillors, Heads of Departments, Town Clerks)**

The interviewer introduces the purpose of the study and its relationship with the interviewee's organisation. After these introductory comments the interview begins.

1. How is the budgeting in your council done (the process)?
2. How are the interests of the different groups, children and others built in the budget?  
What is the criterion?
3. Which budget lines/cost centres are earmarked for children in your budget
4. Which budget lines/cost centres are dedicated to children's rights issues:
5. How do children participate in the budgeting process?
6. How effective are those participation spaces?
7. How is the planning for children rights done and reflected on the budgeting process?  
(get copies of the strategic and annual development plans for the last four years)
8. How is the reporting on the budget expenditure on children done?
9. What has been budget and expensed on children in the last four financial years? (Get copies of the budgets).
10. Do council personnel have competencies to come up with child friendly budgets?
11. Are there any other issues on child friendly budgeting that you would like to share with us?

### **Annex 3: Interview Guide with Residents Associations**

The interviewer introduces the purpose of the study and its relationship with the interviewee's organisation. After these introductory comments the interview begins.

1. How are the RAs involved in the council budgeting process in general and children in particular?
2. How are the rights of the children reflected in the council annual budgets and plans?
3. Do you have access to the council's budgets and expenditure reports?
4. How do you as a RA advocate and lobby for the incorporating of children rights in the council's allocation of resource?
5. Do you know and or influence how much is allocated for the children rights.
6. Any other comments?



#### **Annex 4: FGD with CLG**

The interviewer introduces the purpose of the study and its relationship with the interviewee's organisation. After these introductory comments the interview begins.

1. What are the purpose/objectives of your CLG?
2. When was the CLG formed and what activities have been carrying out?
3. How is the council/city/municipality budgeting process done?
4. How are you as a CLG involved in the budgeting process, budgeting tracking, monitoring and review?
5. Are there areas which you feel could be improved and what are those areas?
6. Any other comments?

## Annex 5: List of Study Respondents

Interview Area	Respondents' Group	Respondents
Gwanda	Municipality of Gwanda	<ul style="list-style-type: none"> <li>• Mr G Mlilo – Town Clerk</li> <li>• Mrs SM Mdlongwa – Director of Housing and Community Services</li> <li>• Mr X Dube – Treasurer</li> <li>• Mr M Moyo – Economic Development Officer</li> <li>• Mr G Mabusa – Community Services Officer</li> </ul>
	Community	<ul style="list-style-type: none"> <li>• Ms Padry Dube - Child parliamentarian</li> <li>• Ms Faith Nyathi - Former Child Senator</li> <li>• Mrs Siziba - Senior Head Teacher, Gwanda High School</li> <li>• Mr Bekezela Jele – Youth Representative</li> </ul>
Kadoma	City of Kadoma	<ul style="list-style-type: none"> <li>• Mrs Zhou –Finance Director</li> <li>• Mr Chakawa –Finance Executive</li> </ul>
	Junior Council	<ul style="list-style-type: none"> <li>• Lynette Chitamba</li> <li>• Precious Kwembeya</li> <li>• Pride Amini</li> <li>• Peter Nyamvura</li> <li>• Joseph Chingwara</li> <li>• Brendon Kasirisiri</li> <li>• Lesley Sengere</li> <li>• Nyasha Homwe</li> </ul>
	Kadoma Child Led Group	
Mutare	City of Mutare	
	Mutare Residents and Rate Payers Association	<ul style="list-style-type: none"> <li>• J. Mundenda</li> </ul>
Marondera	Marondera Municipality	<ul style="list-style-type: none"> <li>• Tichaona Mashatise –Assistant Accountant</li> <li>•</li> </ul>
	Citizen Participation Trust	<ul style="list-style-type: none"> <li>• Hupenyu Muteyo</li> <li>• Munyaradzi O. Mataire</li> </ul>
	Child Led Group	<ul style="list-style-type: none"> <li>• Mavhangira Melinda T</li> <li>• Makombe Elvis</li> <li>• Donovan Makuzo</li> <li>• Nyagumbo Brian</li> <li>• Blessing Mushonga</li> </ul>
Mvurwi	Junior Council	<ul style="list-style-type: none"> <li>• Warren Magora</li> <li>• Tinotenda Chimaga</li> <li>• Reginald Gandawa</li> </ul>
	Mvurwi Child Led Group	<ul style="list-style-type: none"> <li>• Evidence Hamela</li> <li>• Tatenda Nyadzayo</li> <li>• Ashley Mukwaira</li> </ul>

		<ul style="list-style-type: none"><li>• Shantel Hamela</li><li>• Diana Hamela</li></ul>
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