Headline Messages

1. The 2017 national budget is again, like the previous year, an employment budget that leaves little room for substantial investments in children: employment costs account for a staggering 83% of total spending, whilst growth and poverty reducing expenditure accounted for only 13%.

2. The Government has abandoned the cash budgeting approach it had adopted as a safeguard measure in 2013. The size of the primary fiscal deficit increased to 8% of GDP in 2016, but is however projected to be contained below 3% of GDP in 2017 through to 2019.

3. The government’s drought response – which benefitted millions of children and families - had a significant impact on the fiscal stance in 2016, affecting overall budget execution, but this is projected to be reversed with a good agricultural season in 2017.

4. Zimbabwe's Year-on-Year (YoY) inflation trended upwards throughout 2016, but remained in the negative territory. The government forecasts inflation of 1.1% in 2017 - but it may well be a bit higher, mainly on account of growth in money supply emanating from TB issuance as well as restrictions on imports.

5. Relatively small fiscal share for social services: Social services sector are allocated a combined total of US$1.3 billion, or only about 31.2% of the total budget. In comparison, the average share of social sectors in the SADC region is above 45%.

6. Unsustainable high level of aid dependency in key sectors for children: off-budget aid dependency in social sectors remains a concern, especially as donors contributions to these sectors is declining and thus threatening the gains that have been achieved for children so far.

7. Focus for reform should be on improving technical and allocative efficiency of expenditures, improving the conditions for investment and growth, and addressing governance issues that have blighted the public and private sectors.

8. The re-engagement process with International Financial Institution (IFIs) and other international creditors has yet to yield any tangible benefit, but is nevertheless the right path to pursue for medium-to-long term sustainable growth and development.
However, these were too optimistic assumptions. Instead, 2016 recorded the least growth rates in the last 8 years, of 0.6%, some 2.1 and 0.5 percentage points lower than the initial growth target and 2015 growth, respectively, (Figure 1). This was mainly on account of: (i) El Nino related weather conditions which affected agricultural production, for which government had to import food to avert starvation, (ii) poor revenue outturn against increasing expenditure demands particularly wages and outstanding bonuses for 2016, which resulted in an overall fiscal deficit of US$1.16 billion (8% of GDP), (iii) an acute liquidity crisis that compromised aggregate demand, (iii) weak commodity prices and (v) weak policy implementation, given the challenging domestic political environment.

Furthermore, the Arrears Clearance Plan was not implemented, as only IMF arrears of US$108 million were paid off in October 2016. As of October 2016, the country remained in debt distress with total outstanding obligations of US$11.2 billion (79%) of GDP, of which US$7.5 billion is external debt, whilst US$5.2 billion are external payment arrears. The country would need to clear the remaining US$1.7 billion arrears to other multilateral institutions to unlock concessional development financing, as well as investments in social sectors, which have remained underfunded over the years.

Despite the fact that most of the headwinds encountered in 2016 remain, the 2017 Budget projects growth to recover to 1.7% in 2017, anchored on growth in agriculture and mining sectors. Growth is projected to average 5% in 2018 through to 2019, (Figure 1). The 2017 Budget themed “Pushing Production Frontiers across all Sectors of the Economy”, seeks to achieve this growth through: fiscal adjustment; structural reforms; stimulating productivity across all sectors; poverty eradication – under the Interim Poverty Reduction Strategy Paper (IPRSP) and finalization of the reengagement process with the International Community.

Whilst the Budget sets the tone for reform, commitment to implementation has been a major setback in Zimbabwe, thereby undermining the budget’s performance against its targets.

The growth estimates by the government have largely been criticized for being too optimistic, as they fail to factor in the ongoing political discourse, characterized by escalating political rivalry (both inter-and intra-party), violence and a decisive election due within the next 12 months. Previous general elections have over the past been punctuated by expansionary spending on non-productive activities. The net effect of which may result in much lower growth. As such, economic growth may be constrained for some time to come. For instance, the IMF estimates that the economy contracted by 0.3% in 2016 and projects further contraction of 2.5% in 2017.

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2 Drought related grain importation amounted to US$253.5 million.
3 Zimbabwe’s arrears clearance plan that was endorsed by creditors during the 2015 Annual Meetings of the IMF and World Bank, held in Lima, Peru in October 2015.
4 World Bank 1.16 billion and African Development Bank US$610 million.
Other downside risks to the economic outlook includes: low FDI inflows, falling diaspora remittances from US$935 million in 2015 to US$780 million in 2016, an unsustainable current account deficit, economic management and governance, deepening liquidity (cash) crisis, vulnerabilities in the banking sector and painfully low savings.

As such, it is important to note that the current growth levels and projections for the near term are significantly below levels needed to ensure sustainable development and poverty reduction, thereby exacerbated risks of social exclusion and associated increased inequities and vulnerabilities, including among children. The Zimbabwe Poverty Atlas (2015) revealed that poverty prevalence in some provinces of Zimbabwe is as high as 87% in rural areas.

Since 2015, Zimbabwe’s per capita GDP growth is negative. Per capita GDP amounted to US$872 in 2015 and it is expected to decline in constant terms to reach $759 in 2021, meaning a general decline in the standard of living. The net effect of which can be worse for children, who are naturally vulnerable.

**Inflation Developments**

Zimbabwe’s Year-on-Year (YoY) inflation trended upwards throughout 2016, but remained in the negative territory, (Figure 2a). This has mainly been on account of short-term shortages of some basic commodities and an increase in the money supply, mostly caused by the government issuing Treasury Bills (TBs) at an unprecedented rate. YoY inflation as at December 2016, was -0.9%, having increased from -2.2% in January 2016. The prevailing inflationary trend means that general prices in the economy are lower than they were a year ago – but increasing steadily. MoM inflation averaged below zero until October, when it breached into the positive territory – but remained below 0.1%.

The shortages of basic goods can be explained in part due to the import restrictions introduced by the government to curb importation of locally available goods and panic buying following the government’s announcement that they were going to introduce Bond Notes⁶. Following the introduction of Bond Notes in November 2016, there has been some further increase in demand, attributed to the negative market perceptions of the Bond Notes. There is a general notion that when people withdraw Bond Notes, which they feel are of lesser value to the US Dollar, they try to spend it, on average, a bit quicker than they spend US dollars. Thereby creating some higher level of demand.

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⁶ Locally tradable currency backed by US$200 million facility from the Afreximbank that was introduced by the government as an incentive to exporters and remittances as well as for providing liquidity to the market. They are trading on a 1:1 exchange rate with the US Dollar.
Education and health inflation are important factors determining access, particularly by children. For instance, high or rising education inflation means the prices of educational materials and school fees are rising, a factor that can worsen exclusion. However, whilst YoY education inflation has been high, averaging above 10%, it has been trending downwards to close the year at 3.4%. Similarly, health inflation has been trending downwards to close 2016 at -0.7%. Implying that the average costs of health and education, though higher than in 2015, have increased at a much lower rate.

The government forecasts inflation of 1.1% in 2017 - but it may well be a bit higher, mainly on account of shortages triggered by the SI64 against slow domestic supply response. The IMF projects annual inflation of 4.6% in 2017, some 3.5 percentage points higher than the government forecast.

**BUDGET PERFORMANCE AND 2017 ESTIMATES**

The 2017 National Budget projects to raise total revenues amounting to US$3.7 billion, 5.66% higher than the estimated outturn of US$3.5 billion in 2016 and 3.9% lower than the initial estimate of US$3.85 billion projected in the 2016 National Budget, (Figure 3). Total Expenditures for 2017 are projected at US$4 billion, giving a deficit of US$400 million, about 2.8% of GDP. This will be financed mainly from domestic borrowings with the potential problem of ‘crowding out’ private investment.

In 2016, actual expenditures to December amounted to US$4.34 billion against actual revenues of US$3.50 billion, giving a cumulative fiscal deficit of US$842.93 million, (Figure 3). However, this significantly understates the actual size of the Government’s overall deficit, as it only accounts for the cumulative actual payments for goods and services consumed during the year, without factoring payment arrears. For instance, payments for the rest of the civil service, who received their salaries in January 2017 and the 2016 bonuses for all the public services, are not factored within the US$4.34 billion expenditures.

Therefore, including these arrears, will increase total expenditures to US$4.6 billion, giving a higher fiscal deficit for 2016 of US$1.16 billion, 8% of GDP and 36% of revenues. Such a level of fiscal deficit is not only unsustainable, but is an indication of policy slippage, particularly on expenditure management by the government, given that the initial fiscal deficit target was only US$150 million.

The high fiscal gap, which has largely been funded through domestic borrowing resulted in the growth of government domestic debt (Figure 4), as the government resorted to printing Treasure Bills (TBs) to meet this funding gap. At US$3.7 billion (27% of GDP), there are increasingly high risk that the government will not be able to repay the TBs when they fall due, hence...
heightening concern of roll-over, which will further dampen confidence in the financial sector, and affect government’s future borrowing plans.

**Revenues**

The slowdown in economic growth has had an adverse effect on revenue performance. Having reached a peak of US$3.77 billion in 2014, budget revenues are estimated to have declined to US$3.50 billion in 2016, about 2.53% lower than in 2015 (Figure 5). The lower-than-expected revenue performance can be attributed to a number of factors including: (i) subdued economic activity, with low capacity utilization, company closures and job loses, (ii) depressed aggregate demand, (iii) liquidity constraints, (iv) revenue leakages, and (v) illicit financial flows.

In 2017, the government forecast to collect revenues amounting to US$3.70 billion, about 25.51% of GDP. This is one of the highest Tax-to-GDP ratios in Sub-Saharan Africa. Without major reforms, the aforementioned negative factors are likely to remain in 2017, thereby affecting the revenue outturn. Any shocks to the revenue projection will further worsen the already precarious fiscal space, undermining the implementation of the planned projects. With rising domestic debt, particularly the issuance of TBs, which has been used as a surrogate currency by the government to fill its funding gap, 2017 will be another challenging fiscal year for Zimbabwe.

No significant changes are expected on the structure of revenue composition between 2016 and 2017. Tax revenues are expected to contribute around 91.8% of the total government revenues, with the remainder of 8.2% coming from non-tax revenues, (Figures 6a and b).

Value Added Tax (VAT) is expected to remain the major source of revenues accounting for 27.6% of total revenue, same as in 2016. Pay As You Earn (PAYE) is expected to account for 20.6%, some 0.8 percentage points lower than in 2016, mainly reflecting the job and income losses experienced, on account of slowdown in economic activity. Corporate tax is also expected to be 0.2 percentage point lower in 2017 at 9.1%, as most companies continue to struggle from liquidity...
constraints and the influx of cheaper commodities from South Africa. Other tax heads are not expected to record significant changes from 2016, with Excise Duty averaging 18.2% of total revenues.

This notwithstanding, there has been some notable shifts in the contribution of individual revenue heads since 2013. For instance VAT contribution has fallen from 30% to 27.6%, reflecting contraction in aggregate demand in the economy. Excise Duty has also increased, benefiting mainly from upward reviews in taxation rates for fuel to 18% from 13% in 2013, whilst corporate tax has remained largely unchanged, reflecting the constrained business environment.

On a month-on-month basis, actual revenue outturn was consistently below targets throughout 2016, (Figure 7). Hence a cumulative revenue shortfall of US$348.07 million, giving a negative variance of 9% against the annual target of US$3.85 billion. Peaks in monthly revenue collections were witnessed in March, June, September and December, reflecting trends in quarterly corporate tax.

### Expenditures

The 2017 Budget plans to contain total expenditures at US$4.1 billion from the estimated US$4.6 billion in 2016. Having experienced policy slippages and reversals in 2016, uncertainty remains on whether this will be achieved, particularly given forecasts for La Niña weather conditions which may negatively affect agricultural output and exert pressure on food imports.

In addition, the 2017 Budget makes no provision for civil service bonuses for 2016, but subsequent events have overturned this as political pressures to pay the bonuses mounted. In the 2016 Mid-Year Budget Review, the Minister had announced a raft of measures targeting the wage bill, including scraping of 2016/17 bonuses yielding US$180 million annually. This was reversed within 4-days of policy announcement and there is now agreement to award the 2016 bonuses to the civil service. This coupled with impromptu funding of electioneering activities, may result in a wider deficit than in 2016.
In 2016 expenditure overruns amounted to US$1.16 billion (8% of GDP), financed largely through domestic borrowing (TB’s). This has seen total domestic borrowing (net) reaching US$3.7 billion as at October 2016, of which 45% (US$1.67 billion) was for budget financing. With US$805 million having been spent on the capital budget, it raises the question as to whether the government is borrowing to meet its wage obligations. Borrowing for consumption or non interest earning investment is unsustainable, as it heightens the risks of default by the Government upon maturity.

The Government seem to have abandoned the cash budgeting tenets since 2013. The size of the Government deficit has been increasing reaching 8% of GDP in 2016 and is projected to be contained below 3% of GDP in 2017 through to 2019. The 2016 deficit was mainly on account of unbudgeted expenditures in relation to, among others:

- Drought related grain importation -US$253.5 million;
- December 2015 salary payment arrears -US$119.4 million;
- Debt servicing - US$100.9 million
- Bonus payments for 2015- US$177.8 million

Acknowledging the consequences of incurring successive high fiscal deficits, the 2017 Budget has committed to gradually revert to the cash budgeting framework by enforcing hard budget constraints on Ministry spending and putting a moratorium on TB issuance and confining borrowing at concessional rates from external sources for development programs.

**Composition of Expenditures**

On account of revenue under-performance, the recent past has seen government expenditures being incurred on a “what’s-more-pressing” basis, with wages receiving top priority. In 2016, US$2.92 billion (67%) of the government budget was spent on employment costs. This could rise to US$3.14 billion (89.6% of total revenues) after factoring December 2016 salary arrears and bonus payments. Growth-enhancing capital expenditures accounted for only US$805 million or 18.5% of the budget, with the remainder of 12.7% and 1.6%, being spent on other recurrent costs and loan repayments, respectively, (Figure 9a).

With no major reforms, employment costs are projected to account for 83.2% of total expenditures and 91.1% of total revenues in 2017. Despite the fall in nominal terms from US$3.14 billion to a projected US$3.0 billion, employment costs remains unsustainably high at 20.56% of GDP against regional levels of 7%, in line with regional countries. In that regard, the 2017 budget remains largely an “employment budget” and unsupportive of long-term growth, with a projected decline in the share of capital spending from 18.5% to 12.7%, (Figure 9b).
In fact, the major source of the problem is that the public service wage reviews have consistently been above growth in economic output (GDP) and total growth in revenues, (Figure 10a and b). Also, official statistics show a 22.6% increase in the actual number of the civil service, excluding military personnel, from 254,912 in 2009 employees to 310,041 by end-2015. However, unofficial reports puts the number at around 500,000. Hence, the combined effect of wage reviews and growth in employment numbers resulted in total public service wage expenditures growing from US$572 million in 2009 to around US$3.1 billion in 2015 and 2016, against a declining government capacity to pay as reflected by plateauing revenues, leading to a significant deterioration of the fiscal position.

As such, capital expenditures continue to be crowded out by employment costs, amplifying calls for public sector wage reforms aimed at creating room of at least 20-25% of the budget on capital and social spending that can stimulate growth and improve social outcomes. The proposals by the government to implement wage reforms to reduce employment costs to below 40% of total expenditures, is welcome as it is one way of creating fiscal space for development spending. Commitment is needed towards the implementation of the proposed reforms, which include: a freeze hiring, continuous monitoring and audits for flushing out ghost workers, as well as the restructuring of the Public Service. This should be complemented by measures to improve revenue collection, plugging revenue leakages and better tax administration. On the expenditure side, focus should be on improving prioritization and achieving efficiency and equitable spending, including targeting the hardest to reach and marginalized children. With the results of the Multidimensional Child Poverty Assessment in Zimbabwe (2016) showing that 59.6% of the children aged 0-17yrs are multi-dimensionally poor, it becomes compelling for the national budget to make adequate, quality and equitable investment to reduce child poverty.

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7 A child is considered multi-dimensionally poor if he/she is deprived in at least two dimensions. For instance, children living in poverty are deprived of nutrition, water and sanitation facilities, access to basic health-care services, shelter, education, participation and protection.
Allocations to Line Ministries

The National Budget is a very important policy tool in so far as determining whether the most marginalized and vulnerable sections of the society, including children are truly reached. At the point it is announced, the Budget gives indications of the government’s expenditures across different votes (Ministries). This makes it important for stakeholders to track and monitor budget implementation to assess whether the promises, in terms of allocations, were actually made and projects/programs were indeed implemented.

As has been the trend over the years, the 2017 Budget allocated the largest share of the budget towards primary and secondary education. The Ministry of Primary and Secondary Education (MoPSE) was allocated US$803.77 million (19.50% of total expenditure and net lending), (Figure 11). Home Affairs got the second highest budget of US$364.31 million (9.9%, of total budget). This is despite the fact that departments under the Ministry’s purview such as Registrar General, Zimbabwe Republic Police (ZRP) and Immigration Services are expected to collect and retain a combined total of US$87 million. Furthermore, despite the country not being in a war situation the two security sector Ministries continue to receive higher budget allocations compared to health and child care. The Ministry of Health and Child Care was fifth with an allocation of US$281.98 million, representing 6.9% from the 8.3% of the total expenditure in 2016. The Ministry of Public Service, Labour and Social Welfare, which oversees issues relating to social and child protection was allocated US$193.79 million, accounting for 4.7% of the total budget.

The key social services sector (Health, Education and Social Protection) were allocated a combined total of US$1.3 billion, about 31.2% of the total budget. In comparison, the average share of social sectors in the SADC region is above 45%.

However, given that an upwards of 70% of the budget will be spend on employment cost, these allocations largely reflect the size of the wage bill for each of the respective line ministries. Therefore, the allocation to the Ministry of Primary and Secondary Education is nothing but a reflection of the number of civil servants in the Ministry. Total employees (teachers and administrative staff) in the Ministry, account for almost two thirds of the total number of civil servants in Zimbabwe.

In view of the above, the MoPSE is only ranked 18th on non-wage allocation. Ninety-eight percent of the Ministry’s allocation will be spent on employment costs, with the remainder 1.8% (US$14 million) going towards non-wage programme and capital investments, (Figure 12).

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The share for the sector budget allocations has been calculated by using the value of the total government budget less debt-service payments as a denominator. It includes Statutory & Constitution and Vote Appropriations.
The Ministry of Finance and Economic Development got the highest non-wage allocation, closely followed by the Ministry of Agriculture Mechanization and Irrigation Development (for predominantly, food imports and agricultural inputs, respectively).

With this level of budget support, the social sectors, which benefit children have continued to unsustainably rely on off-budget development partner support. This is a major source of concern as donor contributions to these sectors is declining threatening the gains that have been achieved for children thus far (Table 2).

<table>
<thead>
<tr>
<th>Indicator</th>
<th>2009</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maternal mortality</td>
<td>960/100,000</td>
<td>614/100,000</td>
</tr>
<tr>
<td>Under-five mortality</td>
<td>94/1,000</td>
<td>75/1,000</td>
</tr>
<tr>
<td>Full immunization</td>
<td>37</td>
<td>70</td>
</tr>
<tr>
<td>Prevalence of stunting</td>
<td>35</td>
<td>28</td>
</tr>
<tr>
<td>Exclusive breastfeeding (6 months)</td>
<td>26</td>
<td>41</td>
</tr>
<tr>
<td>Use of improved drinking water</td>
<td>73</td>
<td>76</td>
</tr>
<tr>
<td>Use of improved sanitation</td>
<td>60</td>
<td>62</td>
</tr>
<tr>
<td>Open defecation</td>
<td>33</td>
<td>32</td>
</tr>
<tr>
<td>Net attendance (primary school)</td>
<td>91</td>
<td>94</td>
</tr>
<tr>
<td>Net attendance (secondary school)</td>
<td>45</td>
<td>57</td>
</tr>
<tr>
<td>Children under 5 whose births are registered</td>
<td>39</td>
<td>32</td>
</tr>
<tr>
<td>Women (20-49 years) married before 18</td>
<td>32</td>
<td>33</td>
</tr>
</tbody>
</table>

*Source: MICS 2014*

**Government spending in social sectors is usually a reflection of its commitment and prioritization of such.** However, experiences have shown that in times of financial crisis, social sectors often receive less priority within the government budget. This may undermine the gains that have been recorded over the years with regards to maternal mortality, child health and nutrition, net attendance rate in education, WASH, among other key indicators for child wellbeing.

To preserve these gains, there is a small window of opportunity within the government budget to increase fiscal space for social spending, through better prioritization within the overall budget. This could be achieved by increasing the share of non-wage social spending relative to spending in other sectors, albeit competing needs from other Ministries. Another interesting expenditure line, if contained, could create fiscal space for social sectors is the government travel bill. For instance, in 2016, US$51 million was spend on total travel expenses, of which 88% was foreign, (Figure 13). This exceeded the planned foreign travel budget of US$23 million by 95.3%, hence the non-wage education...
allocation is only 29% of the total travel costs. The government would need to demonstrate results for this huge travels costs, which exceed both the education and social protection allocations.

CONCLUSIONS

- **Fiscal Space remains an albatross, with limited room for increased investments in social and economic infrastructure, as well as child-wellbeing.** There is, therefore, need for commitment by the government to implement the proposed fiscal and wage bill reforms and the proposed revenue enhancing measures. Equally important is to plug fiscal gaps and leakages, as well as pursue arrears clearance and full re-engagement with IFIs, to potentially unlock external lines of credit, critical for expanding the overall resource envelop for real investments, including in child wellbeing.

- **To achieve the desired results, there is need to improve technical and allocative efficiency, thereby ensuring value for money from the available resources.** Enhancing efficiency of expenditures, whilst at the same time ensuring timeous disbursements are made to facilitate implementation of programs, particularly the non-wage component, can help achievement of better budget outcomes that benefits all, including children. This is in view of the fact that disbursements for non-wage allocations to critical sectors that benefit children have been a major concern. In 2016, less than 30% of the non-wage expenditures in education and health were actually disbursed reflecting both the dire fiscal circumstances and the impact on quality of services for children.

- **Unsustainable donor dependency on non-wage expenditures in the social sectors, is a risk, especially in light of declining donor appetite for Zimbabwe or declining donor appetite for specific sectors.** Without concrete measures put in place by government to fund textbooks, medicines, cash transfers and boreholes from their own resources, major consequences for social service delivery may not be averted.

- **Commitment to wage reform is needed.** The fundamental solution lies in reducing both the size and cutting allowances and the culture of entitlements, particularly on bonus payments, in favour of performance based rewards. Measures already proposed in the 2016 Mid-Year Fiscal Policy Review, including: reduction of salaries and allowances by 5-20% from Deputy Director to Minister level; scraping bonuses and taxing civil servants allowances, could help lower the country’s wage costs to within sustainable levels. The additional fiscal space created should benefit children.

- **Government needs to return and fully embrace the cash budgeting framework – the “we eat what we kill” principle under the Inclusive Government (2009 – 2012), to progress towards fiscal sustainability, whilst at the same time building a stock of fiscal reserves for any future shock to revenue collection.**
This could be complemented by national and decentralized budget monitoring and tracking as a way of enhancing efficiency, accountability and transparency in public sector spending.

- **Aggressive advocacy must continue so as to ensure that additional fiscal space is created and invested in children.** UNICEF and other development partners should continue to advocate for fiscal discipline, implementation of sound/credible policies and better expenditure prioritization, particularly on foreign travel vs social spending.

- **More resources would still be required, particularly in view of the need to safeguard the gains recorded in social sectors to-date.** Hence, in the short-to-medium term, pressure will be on the UN and other development partners to mobilise resources for non-wage spending in social and infrastructure investments.

- **In addition, normalization of relations with International Financial Institution (IFIs), could help unlock new financing for growth and poverty reduction, benefiting children.**

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**List of Acronyms**

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>FDI</td>
<td>Foreign Direct Investment</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
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<tr>
<td>IFIs</td>
<td>International Financial Institutions</td>
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<tr>
<td>IPRSP</td>
<td>Interim Poverty Reduction Strategy Paper</td>
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<tr>
<td>MICS</td>
<td>Multiple Indicator Cluster Survey</td>
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<tr>
<td>MoHCC</td>
<td>Ministry of Health and Child Care</td>
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<tr>
<td>MoPSE</td>
<td>Ministry of Primary and Secondary Education</td>
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<tr>
<td>RBZ</td>
<td>Reserve Bank of Zimbabwe</td>
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<tr>
<td>SADC</td>
<td>Southern Africa Development Community</td>
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<td>SMP</td>
<td>Staff Monitored Programme</td>
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<tr>
<td>UN</td>
<td>United Nations</td>
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<tr>
<td>YoY</td>
<td>Year on Year</td>
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<tr>
<td>ZIMRA</td>
<td>Zimbabwe Revenue Authority</td>
</tr>
<tr>
<td>ZRP</td>
<td>Zimbabwe Republic Police</td>
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