

1 Chinamasa's Mid-Term Fiscal Policy Review Statement: A Dog's 2 Breakfast (2014)

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5

6 **Abstract**

7 The mission of this Paper titled Chinamasa's Midterm fiscal policy Review: A dog's
8 breakfast (2014) is to analyse the fiscal policy review in terms of poverty alleviation. After
9 this analysis the Author will proffer a Summary, Conclusion and Recommendations.

10

11 **Index terms**— chinamasa fiscal policy review, dog's breakfast.

12 Introduction n 14 September 2014 the Finance and Economic Development Minister, Honourable Patrick
13 Chinamasa announced a mid-term fiscal review policy statement whose highlights were as under listed:

14 ? Tax evaders given six months amnesty to disclose and repay tax obligation. ? Finance minister proposed to
15 empower Zimbabwe to pursue individuals-retiring or serving who owe tax obligations. ? 5% levy on voice and
16 data tariffs effective October 1, 2014, duty on handsets and related gadgets hiked to 25%. ? Gold royalties slashed
17 to 5% from 7% from October 1. Presumptive tax on small scale gold miners scrapped. ? US\$73million had been
18 disbursed for Victoria airport; US\$38million farm equipment first batch had been received. ? Government to
19 mobilize US\$252.3 million for Presidential input scheme 2014/15. ? Government to provide US\$184million for
20 inputs.

21 ? Amended the amount subject to withholding tax on lenders from US\$250 per transaction to an aggregate of
22 US\$250 per year of assessment. ? Repealed the older definition of fiscalised devices provided in the Finance Act
23 of 2012. ? Removed foodstuffs, washing preparations and beverages goods from the duty free certificate facility
24 with effect from 1 October 2014. ? Reviewed downwards, royalty on gold produced by primary producers to 5%
25 from 7%. ? Reduced presumptive tax on small scale gold miners to 20% from the current 2% effective from 1
26 October 2014.

27 ? Levy customer's duty on mobile handsets at a rate of 25% with effect from 1 October 2014. ? Levy on
28 excise duty of 5% on air time for voice and data with effect from 15 September 2014. ? Increase excise duty on
29 diesel and petrol from 25 and 30 cents per litre respectively with effect from 15 September 2014 (Zivira 2014)
30 Having heard it from the horse's mouth up next is a statement on the relevant and related Literature Review
31 and the Research Methodology carried out to expose the Research findings for discussion. Please do not go away
32 as details on this coming your way in just a moment.

33 **1 II. A Statement on the Relevant and**

34 Related Literature Review, Research Methodology and Discussion of Research Findings

35 In order to do full justice to the said topic, the Author took his study to a sampled number of prominent
36 journalistic personalities from the private media 1 a) Policy review does not inspire confidence (Staff Reporter
37 2014) to give us their side of the story on the Honourable Chinamasa's mid-team fiscal review statement. After
38 the relevant and related Literature Review and Research Methodology the Research Findings so exposed would
39 then be discussed. Therefore without much ado the Author called upon the staff Reporter (2014) of the Standard
40 newspaper to give us his side of the story on the topic 'Chinamasa's mid-term fiscal policy statement: 'A dog's
41 breakfast.' Analysts and stakeholders said the Finance Minister Honourable Chinamasa's mid-term fiscal policy
42 1 Private media from the print media comprise the dailies the most prominent of which circulating in Harare
43 are Newsday and Daily News. The weeklies from the print media are the Daily News on Sunday, the Standard,
44 Financial Gazette and the Zimbabwe Independent. The emphasis on the private media is for strategic reasons ie
45 they are famous for balanced reporting meaning they state facts and figures as they are on the ground without
46 fear, favour or prejudice. Whereas the public print media such as the daily Herald and Weekly Sunday mail owned

1 II. A STATEMENT ON THE RELEVANT AND

47 by government are notorious for not stating the truth but pure propaganda in false praise of the government
48 of the day e.g people dying of starvation in Zimbabwe is blamed on Western punitive sanctions on Zimbabwe
49 when the brutal truth which obviously hurts is the underutilisation of land by inept black farmers after the much
50 hyped fast track land resettlement programme of 2000.

51 review and the associated measures do not inspire confidence for the economic momentum required for economic
52 growth and recovery. As in Section I Honourable Chinamasa had proposed a raft of measures to raise additional
53 revenue in the wake of declining revenue from taxes and soaring expenditures exacerbated by a ghost workforce
54 numbering a staggering 75 000 civil servants (Staff Reporter 2014).

55 A Research Analyst said the proposed revenue measures being put in place highlighted the limited options
56 government was facing in generating revenue.

57 'Such measures are short term as they do not address the key challenges in the economy. They are also going
58 to strain the general populace further stifling demand', he said.

59 The grey imports are more affordable for locals compared to locally assembled cars in the absence of cheap
60 financing from banks. Chinamasa said the local assembly of vehicles benefitted downstream industries such as
61 paint, carpet material, glasses, tyres and batteries manufacturing, among others.

62 'These industries have however; either closed or are operating at very low capacity due to low demand for goods
63 and services from local vehicle assembly plants', he said adding that the measure takes into account the need to
64 protect consumers from unfair pricing and substandard products. Local car assemblies have no capacity to meet
65 demand. In addition, their prices are beyond the reach of many in a harsh economic environment. Willowvale
66 Mazda Motor Industries stopped assembling cars in 2012.

67 'You cannot say you are protecting industry because we do not have industry to talk about. The economy is
68 dead', former Finance Minister Tendai Biti said.

69 He said Zimbabweans were on the rocks with company closures yet Honourable Chinamasa was imposing a
70 tax burden to improve the fiscal revenue.

71 'It is a measure that seeks to draw water from stone. Why tax food stuffs, vehicles, handsets and airtime
72 which is the only form of communication our people have? It is the worst fiscal statement I can remember' Biti
73 said.

74 The past president for the confederation of Zimbabwe Industries, Kumbirai Katsande said the Honourable
75 Minister was looking for revenue raising measures in the wake of shrinking consumer demand and tax base (Staff
76 Reporter 2014).

77 'I think this is a desperate situation. Government is not anywhere near what the existing recurrent expenditures
78 are. We need to look at ways to reduce our costs as well, that is critical' he said.

79 Katsande said, Honourable Chinamasa needed to be supported in his efforts to get foreign direct investment.
80 Economist John Robertson said Honourable Chinamasa was wrong about the economy growing as it will only
81 shrink further.

82 'The measures introduced will reduce the amount people can spend on other things. Shops will record lower
83 profits and there will be fewer tax sources from other sectors, there is no gain for government, he said.

84 Robertson said that the case of doing business in Zimbabwe is one of the lowest in the world and the new
85 measures only worsened the situation.

86 'Government still has to build factories and the duty increases targeting food and household items are a start
87 in the wrong place. Most active farmers in Zimbabwe are growing tobacco and not food' said Robertson.

88 The then late analyst Eric Bloch said government still had a long way to go, saying the increases in duty were
89 inflationary.

90 'The increase in fuel for example will increase the cost of transportation of goods. This will affect retail process
91 and impact on the population negatively (in terms of cost of living)' he said.

92 'Nothing was said about stimulating investment, reinstatement of export incentives or steps to inspire investors'
93 confidence.'

94 A researcher analyst said the mid-term review highlighted the glaring fact growth in the economy was slowing
95 down as shown by a downward revision of growth projections.

96 'With soft commodity process and a struggling manufacturing sector and lower funding even in the agriculture
97 sector, we do not see the 3.1% target being achievable' he said. (Staff Writer 2014).

98 Another prominent journalist who spoke to the Author through his column in the Financial Gazette warned
99 the budget review would undermine recovery prospects and worsen an already gloomy economy outlook. Details
100 on his contribution on the direction the economy was going to take after the disastrous policy review policy
101 statement coming your way in just a moment. b) Budget Review Unlikely to Halt Economic Decline (Mukoshori
102 2014) Zimbabweans are bracing for turbulent times as the beleaguered Zimbabwean economy, painfully creeping
103 into recession, faces fresh waves of price hikes, company closures and job losses after a dog's breakfast winner-
104 take-all budget review made largely to raise more cash for the cashless government. The financially hamstrung
105 government displayed its lack of capacity to deal with a stubborn crisis by unveiling sweeping fiscal measures that
106 left economic commentators and watchers worried about the direction of the economy warning that Zimbabwe
107 faced its harshest test ever since abandoning its free falling Leading economist in Zimbabwe John Robertson
108 said finance minister Honourable Patrick Chinamasa's desperate fiscal measures were going to stoke the dreaded
109 economic recession and hurt ailing industries.

110 'They are devaluing the US dollar, said Robertson about the infamous budget review.

111 'They are putting a serious threat to the value of the US dollar in this country. Next year (2015) will no doubt
112 be more difficult than 2014.' he said (Mukoshori 2014).

113 As an indication of how out of sync Zimbabwe pricing trends are viz-a-viz global and regional comparatives,
114 the selling price of maize is about US\$420 per tonne which was significantly higher than the regional prices of
115 US\$265 per tonne. Robertson argued that more belt tightening would increase the likelihood that Zimbabwe
116 could plunge into another 'lost decade' of economic torpor that it had battled to shake off for 14 years since
117 2000, the year of the yet to be finalised fast track land reform programme which left the economy damaged
118 beyond repair. While commercial farmers who had the know how were in rough ride fashion driven off the
119 land to pave way for the inept black farmers who could not utilise the forcibly acquired land because they sold
120 farming equipment. To make matters look worse for Zimbabwe economists and strategists had been steadily
121 revising downwards growth projections for 2014 because the scales had been clearly tipped against recovery in
122 the past nine months effective from January 2014. The analysts and economic watchers protested as Honourable
123 Chinamasa, despite heavy criticisms and warnings from these concerned stakeholders, and battling to scale up
124 foreign direct investment (fdi) inflows in the absence of reassuring policies, introduced a raft of damaging fiscal
125 measures rejecting the Keynesian approach of economic stimulus, because treasury was hopelessly broke. Faced
126 with a slide in revenues, Honourable Chinamasa had announced a 5% hike in mobile phone airtime rates, followed
127 by a 25% import duty on hand sets as he repositioned state finances to overturn a slump on domestic revenue
128 which was now projected at US\$3.8 billion from a budget of US\$4.1 billion. Mobile phone firms immediately
129 announced a hike in tariffs. The negative effects of the economic slowdown that had been propelled by dozens of
130 firm closures, at the frightening rate of 10 companies per month, had forced government to swallow its pride and
131 scale down 2014 growth projections to 3.1% down from 6.1% in a clear but rare admission that populist policies
132 such as the much hyped land reform programme of 2000 switched off the arteries that had kept the comatose
133 economy frail but alive (Mukoshori 2014).

134 Grappling with a black hole so huge it has had to stagger civil servants salaries and suspend a string of growth
135 stimulating capital projects, government also hiked excise duty on petrol to US\$0.30 cents per litre from US\$0.25
136 cents a litre, immediately forcing service stations to respond through corresponding price increases. Honourable
137 Chinamasa hiked duty on a wide range of imported finished products, hoping this would help cash strapped local
138 producers, but Honourable Chinamasa had conveniently forgotten that the borders through which imports are
139 funnelled into the market are not only laden with stinking corruption, but are also leaking like a sieve. 'In the
140 short-term, this will have a knock-oneffect on prices and hence inflation.' said Tsitsi Mutandwa economist at the
141 Pan African financial service group BanABC.

142 'While the thrust is to protect the local industries the positive impact may not be realised if the country's
143 boarders remain porous', said Mutandwa 'Government had on several occasions increased duty on fuel in order,
144 to increase its revenue coffers', said Mutandwa.

145 'The first round impact of upward review of duty on fuel will see most service stations adjusting their fuel
146 prices. The second round impact could be a general increase on prices of basic goods in the economy.

147 Robertson said Honourable Chinamasa had put the cart before the horse.

148 'He has to bring them (frail and closed companies) back to operation before protecting them' said Robertson
149 (Mukoshori 2014).

150 Among the goods to be protected were cooking oil, poultry, soap, maize meal, flour, beverages, diary produce,
151 furniture, sugar, fresh and canned fruits and vegetables. Honourable Chinamasa hoped to halt accelerating
152 collapse of industry by protecting them from cheap imports believed to have sucked US\$3 billion out of the
153 economy in the first half of the year. Robertson's blunt warning reverberated through the minds of economists
154 cutting across sectors, including the banking sector which is grappling with a huge non performing loan portfolio
155 amounting to US\$750 million against deposits of around US\$4 billion. While the fiscal policy review showed the
156 economic picture had brightened recently, prices of tobacco projected to remain firm and in the tourism industry
157 where accruals are projected to reach 3.2 million this year from 2.5 million in 2013, the country remains mired in
158 a slump. of firms and challenges in the mining sector which is grappling with a slide in metal prices. Importers
159 had continued going north rising to US\$528 million in June 2014 from US\$487 million in January 2014 fuelling
160 the exportation of little liquidity available in a cash-strapped market (Mukoshori 2014).

161 During the period January to June 2014 total exports stood at US\$1.2 billion compared to US\$1.5 billion during
162 the prior comparative in 2013. Adding to the gloomy outlook that now faces Zimbabweans is the downward
163 revision in a series of crucial economic indicators by government. National gross domestic product (GDP) for
164 2014 is now estimated at US\$14 million, from an initial budget projection of about US\$14 million. Exports were
165 now projected at US\$3.5 billion in 2014 from a budget plan of US\$5 billion. Analysts warned this would have
166 wide ranging consequences on efforts to stabilize the economy and reset it on the path to growth. As Honourable
167 Chinamasa took his position to face parliamentarians in mid September 2014, to outline the measures he hoped
168 would arrest the decline that now poses the biggest threat to the ruling ZANU PF party's stay in power, these
169 were the issues many expected him to tackle. But he misfired. He said government would mobilize US\$252.3
170 million for agriculture under the presidential inputs scheme; US\$184.8 million for small grains input support
171 would be called out, while 300 000 cotton farmers would receive a cotton input pack valued at US\$33 cash. On
172 paper this plan looked impressive, but the big question that he did not address was how the funding would be

3 III. SUMMARY

173 sourced. As with the frail economy, Zimbabwean banks are facing a difficult time and were saddled with high
174 defaults of up to 18.5% out of the just under US\$4 billion that had been pumped into industries (Mukoshori
175 2014).

176 Another contributor approached for his side of the story on 2014 mid-term fiscal statement had no kind words
177 for the Honourable Chinamasa. Details of his contribution to the ongoing debate is coming your way in just a
178 moment, so please do not go away.

179 2 c) Chinamasa's 'Porridge' Fiscal Policy Statement: A

180 Zombie to the Economy (Rukara 2014)

181 Rukara was hard hitting in his condemnation of Honourable Chinamasa's fiscal review statement which he
182 notonly said was a 'porridge' fiscal policy statement but in fact a zombie to the limping economy. According
183 to Rukara (2014) the Zimbabwe economy had miraculously metamorphosed from being faint to flat, Honourable
184 Chinamasa was then found busy dosing it with a horde of poisonous drugs of fiscal policies that are likely
185 to see the economy lumber to its knees once again. While it is an undisputable fact that most if not all
186 few remaining industries in Zimbabwe are import based, the haphazard imposition of duty on commodities,
187 particularly grocery and gadgets in general, will aid to fuel the socio-economic and political disaster to the
188 already troubled Zimbabweans. The general economy displays that the imposition of duty especially on basic
189 commodities like cooking oil, sugar and flour will eventually result in the high cost of living for the already tax
190 pregnant Zimbabwean citizens who had been left with nothing to enjoy while most of their meagre earnings are
191 going for community service to a cashless government (Rukara 2014).

192 Taking cooking oil as a reference of the government of Zimbabwe wishesto promote protectionism of a few
193 companies that are actually performing to the nearest none at the expense of poor productivity and efficiency
194 due to absence of competition surely Zimbabwe will actually be locked in a metal box full of scorpions as the
195 local industries are selling at exorbitant prices. Thus the 'Buy Zimbabwe' campaign is failing to gain relevance
196 as of the present situation. Since a 2 litre cooking oil of olive oil is actually going for US\$4.50 while the same
197 commodity from D'lite is going for US\$3.20. Thus because of the low disposable income of the tax burdened
198 Zimbabwean price sensitivity is the norm of the day. Ethically speaking the government of Zimbabwe was not
199 supposed to burden the tax over burdened Zimbabweans by inheriting the Reserve Bank of Zimbabwe's US\$1.3
200 billion debt. Honestly speaking the actual beneficiaries of the farm mechanisation programme that were done
201 by the central bank under its quasi fiscal activities should be liable for meeting their obligations as borrowers
202 (Rukara 2014).

203 Actually if the distribution of the farm inputs and machines had been done under prudent conditions without
204 it being used as a campaign tool, otherwise there would not have been such an abnormal debt since the Central
205 Bank is the master of knowledge on the borrowing and lending activities With the Finance Minister actually
206 over borrowing the pre 2008 financial policies, the chance for Zimbabwe to plunge into the recessionary period
207 is inevitable as the import tariffs will eventually hatch nasty results such as commodity shortages due to poor
208 manufacturing performance. With the aim of meeting demand, manufacturers will hike prices that may force the
209 government to conduct price controls so as to avoid increasing civil servants salaries. From the above explanation,
210 one can see that the 2008 situation is knocking at the Zimbabwe economic doors, waiting for time to open so that
211 is can fairly deal with us (Rukara 2014). While there is nothing wrong in the putting of tariffs and taxations what
212 leaves scares on every one's mind are the modalities and methodologies that are being applied to the economy
213 in consultation with the Zimbabwe economic pulse rate? Thus the government should ensure the safety of its
214 citizens as fund raising machines. The Finance Minister should not seek to protect companies, that are actually
215 performing to the nearest none as doing so is a seed bed for the imposition of economic disaster (Rukara 2014).

216 So far so good about the relevant and related Literature Review, the Research Methodology primarily designed
217 to expose the Research findings which the Author has already discussed and interpreted. What is left undone is
218 the Summary, Conclusion and Recommendationsof the Study. But up next, however, is the Summary. So please
219 do not go away as details on this coming your way in just a moment.

220 3 III. Summary

221 The ignition to the discourse in this Paper kicked off with some highlights of Honourable Chinamasa's mid-term
222 fiscal policy measures to grow the Zimbabwean economy in its 14 th year of economic meltdown. Chief among
223 others, the bagful of fiscal measures taken to boost dwindling revenue in the government coffers were:

224 ? Increase on the price of petrol and diesel.

225 ? Levy on voice and data tariffs.

226 ? Government to provide US\$184 million for inputs and a horde of other fiscal measures to boost revenue to
227 the financially hamstrung government.

228 There was a statement on the relevant and related Literature Review, Research Methodology to expose
229 Research findings which were discussed as below.

230 Staff Reporter (2014)said, the much hyped midterm fiscal policy statement did not inspire confidence because
231 the measures taken so far did not address economic growth and economic recovery both of which were on the
232 continuous slide southwardly.

233 Mukoshori (2014) pointed a grim picture about the country's economic prospects with the country's economy
234 projected to creep into recession, a fresh wave of price hikes, company closures and job losses after the dog's
235 breakfast winner take-all budget review made largely to raise cash for the cashless government.

236 In a blow for blow contest with Honourable Minister Chinamasa, Rukara (2014) went ballistic with his criticism
237 of the 2014 mid-term fiscal policy statement where he called it 'porridge' and a zombie to the economy taxpapers
238 who were to take over the US\$1.3 billion debt incurred by the Reserve Bank of Zimbabwe which did not godown
239 well with Rukara (2014) where he protested it was financial imprudence on the part of the central bank to incur
240 such a debt most of it on quasifiscal activities during the unforgettable 2000 -2008 Era. The conclusion of the
241 Paper looks a good prospect to both the Author and the beloved Reader. So please do not go away as details on
242 the conclusion are coming your way in just a moment.

243 4 IV. Conclusion

244 According to Rusvingo (2008) Kenkel (1984) defines a Research Hypothesis from a conclusion is derived as:

245 'A statement about the value that a parameter or group of parameters can take. According to Kenkel (1984):
246 Despite the limited returns, Honourable Chinamasa increasingly comes across a pragmatistalive to the facts
247 that Zimbabwe is in a global village and solutions to its economic crisis must, among other stance, thus further
248 alienating potential investors crucial in rescuing the country's sinking economy. As expected it had not been
249 a stroll in the park for Honourable Chinamsain possibly cabinet's hottest seat and by his own admission the
250 economy was giving him sleepless nights.

251 'I am not sleeping because I am trying to come up with ideas that may help revive the economy', he had been
252 quoted as saying, (Chabwinya 2014). His task had not been made any easier by rumours he could he beaded
253 for the chop for his 'clueless' economic turnaround strategies and failure to mobilise local financial resources to
254 improve civil servants, among other issues. Add to that public criticism from His Excellence President Mugabe,
255 who had warned him to deliver or 'I will get someone else', and you can imagine Honourable Chinamasa, like a
256 Greek God Atlas, must feel like he has the weight of the world on his shoulders. While so far the Honourable
257 Minister has precious little to show for his tireless efforts to attract foreign direct investment and a financial
258 bailout package to rescue the economy stuck deep in the doldrums the public's perception of him appear to have
259 undergone a makeover (Chabwinya 2014). 2 ZANU PF is an acronym for Zimbabwe African National-Union
260 Patriotic Front. The party is notorious for bad governance which was in contrast with the democratic trend
261 in neighbouring peer countries such as South Africa, Mozambique and Zambia, among others famous for good
262 governance. ZANU PF has been the ruling party in Zimbabwe since independence from Britain in 1980, led
263 by His Excellence President Mugabe, first as prime minister and then as president from 1988 after the merger
264 with ZAPU and retaining the name ZANU PF (Makurumidze 2014). 3 Western as used in this context refers to
265 the United States of America, European Union, Canada, Australia and New Zealand policies, include mending
266 bridges with the West. In September 2014 Honourable Chinamasa said: 'In the interest of the country we should
267 look everywhere in order to move forward and that means we should look to the East to the West, to the North
268 and to the South. There should be no area we say we are not looking at to exploit opportunities for our country.'
269 It is the sort of no-brainer realism we have -as indeed many stakeholders have been advocating given the parochial
270 nature and anachronism of government's, trumpeted look East policy which, despite perennial claims of 'bearing'
271 fruit has woefully failed to deliver (Chabwinya 2014).

272 His Excellence President Mugabe reoriented the country in 2003 in response to Western pressure over the
273 chaotic land invasions and human rights abuses, declaring in 2005 'that there were people who think like us who
274 are of the samehistory of colonialism as ourselves, people who have started developing their economies.' The
275 Minister gave the impression he is eclecticism, taking on board the concerns of government, business, the public,
276 international investor's and capital markets. Addressing captains of industry recently, Honourable Chinamasa
277 said the state of the economy requires an inclusive approach where everyone brings forward ideas on how to
278 turnaround the economy. Pit his efforts had been weighed down by policy discord in government wrought by
279 party hawks that prioritise political considerations ahead of the national interest.

280 As Honourable Chinamasa had bemoaned it sometimes appears as if ministers are not working for the same
281 government due to policy contradictions (Chabwinya 2014).

282 All said and done what remains undone is obviously the statement on the key assumption to give the beloved
283 Reader peace of mind after the rough ride through what appears a difficult to accept Mid-Term Fiscal Policy
284 Statement announced by Honourable Chinamasa, Finance and Economic Development Minister. Details coming
285 your way in just a moment.

286 5 VI. Key Assumption

287 In presenting this Paper the Author would, right from the outset, wish to reassure the beloved Reader that all the
288 facts and figures herein contained were stated as they are on the ground without fear, favour or prejudice. And
289 the mission of this statement is to give the Reader peace of mind on the undiluted contents of this manuscript.



Figure 1:

290 From the rough ride through the Honourable Chinamasa's dog's breakfast type of Monetary Policy Statement
291 a prayer for Zimbabwe is a fitting finale to the ^{1 2 3}

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³The Author, Dr. Silas Luthingo Rusvingo is a member of the Church of the Province of Central Africa (CPCA), Anglican Church, Avondale Parish, Diocese of Harare.

V. Recommendations

The big question to answer in this part of the

Paper is how, why and where did the Honourable

Chinamasa bungle it up? Chabwinya (2014) from the weekly Zimbabwe Independent

newspaper is on standby

to play the devil's advocate role in defence of the

hapless Honourable Chinamasa

repeatedly bashed consecutively by Mukoshori (2014) Staff Reporter (2014), and Rukara (2014).

a) Chinamasa's policy shift deserves backing

Chabwinya (2014). The former Justice Minister Honourable Patrick Chinamasa's appointment in 2013 as Finance Minister was generally met with apprehension amid fears he would adopt a belligerent approach informed by his ZANU PF 2 party's false. anti-Western 3

843): 'The purpose of a Research Hypothesis testing is to choose between two conflict-

Hypothesis about the value of a population

parameter. The two conflicting Research Hypotheses

are denoted as the Null Research Hypothesis denoted H_0 and the Alternative Resear-

Therefore
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of
a
Null
Re-
search

292 responsibility to pray for Zimbabwe and so please do not go away before the prayer coming to you in just a
293 moment.

294 Mwari imi munoziva kuti takapoteredzwa nezvinorwadza zvizhinji uye nekusasimba kwedu tinoputsika:
295 Tipeiwo simba renyu uye tidzivirireiwo kuti tikunde miyedzo yose; kubudikidza nokuna Jesu Kristu Tenzi Wedu.
296 Amen.

297 (meaning O God, you know we are surrounded by many great dangers and that because of our weakness we
298 often fail: grant us your strength and protection to bring us through all temptation; through Jesus Christ our
299 Lord. Amen).

300 [Zimbabwe Independent p] , *Zimbabwe Independent* p 8.

301 [Chabwinya (2014)] , Chabwinya . 2014 September 26 -October 2.

302 [D Zimbabwe. Ghost workers gobble aUS\$50million10. *Staff Reporter*(2014)] ‘) Zimbabwe. Ghost workers gobble
303 aUS\$50 million’. <http://allafrica.com./00016220.html> 10. Staff Reporter 2014 November 10.

304 [Rusvingo ()] *An Investigation into the variables which militate against the Harare City Council providing a*
305 *world class service delivery in the then turbulent political economic, legal, diplomatic, ethical, technological*
306 *and socio-cultural environments as measured in Zimbabwe between 2000 -2008. An unpublished doctoral thesis*
307 *with*, S Rusvingo . 2008. London, UK. Irish University Business School

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311 icy review highlights’. <http://www.newsday.co.zw/2014/09/12/graphic..> *Staff Reporter*, 2014
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321 *Province of Central Africa (CPCA). Diocese of Harare*, 2014 November 9. Anglican Avondale Parish. (Pew
322 Paper)

323 [Policy review does not inspire confidence. The standard p ()] *Policy review does not inspire confidence. The*
324 *standard p*, 2014. September 14 -20. p. 18. (Business Digest)

325 [Makurumidze (2014)] *Zimbabwe African National Union*, Makurumidze . <http://en.wikipedia.org/wiki/ZimbabweAfrican?> 2014 November 8.