



Zimbabwe
Anti-Corruption
Commission

ZACC

2021 ANNUAL REPORT

**The Honourable Minister of Justice, Legal and
Parliamentary Affairs**

Pursuant to section 323 of the Constitution of Zimbabwe Amendment No. 20 of 2013 and section 17(5) of the Anti-Corruption Commission Act [Chapter 9:22], I have the pleasure of presenting the Annual Report and Unaudited Financial Statements for the Zimbabwe Anti-Corruption Commission for the year ended 31 December 2021.



Honourable Justice L. Matanda-Moyo
**Chairperson Zimbabwe Anti-Corruption
Commission**



Zimbabwe Anti-Corruption Commission

ZACC

2021 ANNUAL REPORT

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Contents



ACRONYMS

| | |
|----------|--|
| ACB | Anti-Corruption Bureau |
| ACFE | Association of Certified Fraud Examiners |
| AG | Auditor General |
| AMU | Asset Management Unit |
| AirZim | Air Zimbabwe |
| AT | Allied Timbers |
| BIG | Basel Institute of Governance |
| CAAZ | Civil Aviation Authority of Zimbabwe |
| CAP | Corruption Amnesty Paper |
| CMED | Central Mechanical Equipment Department |
| CoSP | Conference of State Parties |
| CPI | Corruption Perception Index |
| CSZ | Compliance Society of Zimbabwe |
| CUT | Chinhoyi University of Technology |
| FIU | Financial Intelligence Unit |
| GFZ | Global Forensic Zimbabwe |
| GIZ | German Corporation for International Cooperation |
| GMB | Grain Marketing Board |
| GN | Globe Network |
| HSB | Health Services Board |
| IAS | International Accounting Standards |
| IACC | International Anti-Corruption Conference |
| IC | Integrity Committees |
| ICAR | International Centre for Asset Recovery |
| ICJ | International Commission for Jurists |
| ICT | Information and Communication Technology |
| IMs | Implementation Matrices |
| IPs | Integrity Pledges |
| IPS | International Public Sector |
| JPC | Joint Permanent Commission |
| JSC | Judicial Services Commission |
| MLA | Mutual Legal Assistance |
| MoU | Memoranda of Understanding |
| NACS | National Anti-Corruption Strategy |
| Natpharm | National Pharmaceuticals Company of Zimbabwe |
| NetOne | NetOne |
| NSSA | National Social Security Authority |

| | |
|----------|--|
| NOIC | National Oil Infrastructure Company |
| NPA | National Prosecuting Authority |
| OPC | Office of the President and Cabinet |
| PG | Prosecutor General |
| PFMA | Public Finance Management Act |
| PMU | Procurement Management Unit |
| PRAZ | Procurement Regulatory Authority of Zimbabwe |
| RBZ | Reserve Bank of Zimbabwe |
| RDC | Rural District Council |
| REA | Rural Electrification Authority |
| RFD | Request For Documents |
| SAZ | Standards Association of Zimbabwe |
| SADC | Southern African Development Community |
| SEOs | State Owned Enterprises |
| SHDF | Self Help Development Foundation |
| SARI | Stolen Assets Recovery Initiative |
| TELONE | TelOne |
| TIMB | Tobacco Industry Marketing Board |
| TIZ | Transparency International Zimbabwe |
| UNCAC | United Nations Convention Against Corruption |
| UNGA | United Nations General Assembly |
| UNODC | United Nations Office on Drugs and Crime |
| ZACC | Zimbabwe Anti - Corruption Commission |
| ZAS | Zimbabwe Agricultural Show |
| ZBC | Zimbabwe Broadcasting Corporation |
| ZCC | Zimbabwe Council of Churches |
| ZCMA | Zimbabwe Christian Ministers Association |
| ZETDC | Zimbabwe Electricity Transmission and Distribution Company |
| ZESA | Zimbabwe Electricity Supply Authority |
| ZIMCODD | Zimbabwe Coalition on Debt and Development |
| ZIMDEF | Zimbabwe Manpower Development Fund |
| ZIMPARKS | Zimbabwe Parks and Wildlife Management Authority |
| ZIMPOST | Zimpost |
| ZIMRA | Zimbabwe Revenue Authority |
| ZINARA | Zimbabwe National Road Authority |
| ZITF | Zimbabwe International Trade Fair |
| ZINWA | Zimbabwe National Water Authority |
| ZMDC | Zimbabwe Mining Development Corporation |
| ZNCC | Zimbabwe National Chamber of Commerce |
| ZRP | Zimbabwe Republic Police |
| ZUPCO | Zimbabwe United Passenger Company |

VISION, MISSION & CORE VALUES

OUR VISION



A citizenry and institutions that uphold integrity and good governance for a corruption-free Zimbabwe by 2030.

OUR MISSION



Our mission is to combat all forms of corruption in Zimbabwe through prevention, investigation and asset recovery.

CORE VALUES



Integrity: We promise to be honest, respectful, humane and honourable in the conduct of our mandate.

Transparency: We promise to uphold openness and fairness in the disclosure of information and operations.

Accountability: We account for all our activities and are responsible for their outcomes.

Teamwork: We value collaborative effort with all departments and stakeholders to achieve a common goal.

Independence: We promise to execute our mandate without fear, favour or prejudice.

Professionalism: We promise competence, diligence and commitment in executing our mandate.

CHAIRPERSON'S STATEMENT

I am pleased to present the Zimbabwe Anti-Corruption Commission (ZACC) Annual Report for the year ending 2021, reflecting on the progress that the Commission made in the fight against corruption. The year 2021 was full of anxiety due to the lurking danger presented by the COVID-19 pandemic. We had several ZACC personnel that fell sick, while others lost their loved ones to the virus thereby compromising the work of the Commission. Thankfully, we did not lose any of our staff members to the virus.

STRATEGIC FOCUS

Despite these challenges, the Commission surpassed its targets by implementing new strategies. In line with the Commission's vision and mission to combat all forms of corruption in the private and public sector, the strategic thrust of the Commission for the year 2021 placed more emphasis on corruption prevention. However, investigations for criminal prosecution and the recovery of proceeds of crime also remained a top priority. The Commission also focused on increasing access to its services through digitalization of ZACC platforms and decentralisation to the provinces.

To improve service delivery the Commission also prioritised recruitment of critical staff and ensured their capacitation through training on



specialised investigations and other areas. The Commission ensured operationalisation of the several memoranda of agreements signed in 2019 and 2020, in particular with the National Prosecuting Authority (NPA), Zimbabwe Republic Police (ZRP), Zimbabwe Revenue Authority (ZIMRA) and the Financial Intelligence Unit (FIU).

DELIVERING ON OUR MANDATE

I am pleased to advise that for the year 2021, the Commission received a significant amount of budgetary support from Government which enabled the Commission to invest in highly qualified and motivated personnel who were critical to the Commission meeting its targets. The Commission was allocated a total budget of ZWL 317,000,000, and an additional ZWL 29,347,723.00 for Compensation of Employees which resulted in an adjusted budget of ZWL 346,347,723. Given the

economic circumstances, this is ample evidence of the commitment by Government to ending graft. Let me however say that the funding was still inadequate given the mammoth task to end graft hence the partnerships with the development partners in areas of skills capacitation.

Coupled with the availability of resources to carry out its mandate, the Commission set a target to refer one hundred and eighty (180) completed dockets to the National Prosecuting Authority (NPA). This not only put into proper context the amount of work that the Commission was doing, but also the effort that the Commission is willing to put in the fight against corruption. The target for the year 2021 was twice what was achieved in 2020. Although the Commission faced challenges caused by the closure of most institutions due to the National COVID -19 Lock down restrictions, ZACC surpassed the target as one hundred and ninety-five (195) dockets were processed and sent to the National Prosecution Authority (NPA) for prosecution. In recognition of the need to minimize the spread of Covid-19 and the respect of human rights, the Commission resorted to sending completed dockets to the Prosecutor General's Office which allowed for cases to proceed by way of summons. This was also done to protect witnesses and to ensure that only deserving cases (cases with sufficient evidence) appear before the courts and to deal with perceptions that the Commission practices catch and release in the anti-corruption drive.

The Commission noted with concern the low rate of prosecution of corruption cases and continues to engage the NPA to treat the matters more expeditiously to improve the confidence of the nation about the seriousness with which Government treats corruption. Meanwhile, the Commission continues to aggressively lobby for

a robust Whistleblower Protection framework that ensures that citizens that whistle blow to the Commission are fully protected.

For the year under review, the Commission's anti-corruption drive was not only motivated by arrests as more emphasis was placed on preventing corruption. In that regard, the Commission conducted roundtable interactions with Internal Auditors, Permanent Secretaries, Chief Executive Officers and Procurement officers from Government departments, Parastatals, Public Entities and Commissions. These workshops were focused on ensuring that all the recommendations in the Auditor General's reports are implemented.

“The Commission's anti-corruption drive was not only motivated by arrests as more emphasis was placed on preventing corruption.”

The Commission conducted extensive and comprehensive compliance assessments, spot-checks, systems and processes review assessments in local authorities and Ministries. These checks culminated in the signing of implementation matrices by some local authorities. The signing of the matrices showed the local authorities' acceptance of the compliance spot check findings and recommendations and affirmed their commitment and obligation to implement the recommendations within the agreed timeframes. The Commission also created a dashboard as a tool for monitoring the institutions.

In addition, the Commission identified key institutions to participate in the pilot programme for the introduction of Integrity Committees.

Several parastatals have set up these committees and it is our hope that these entities will uphold the letter and spirit of the Integrity Committees and reduce the worrying corruption trends witnessed yearly from the Auditor General's reports.

The Commission also commenced to work with Africa Leadership Management Academy (ALMA) who gathered the views of Zimbabweans on their perception of corruption to come up with a home-grown Corruption Perception Index (CPI). While we do not entirely dispute the Transparency International CPI, we are convinced that gathering views of our citizens will go a long way in establishing appropriate strategies and interventions to fight corruption.

The Commission participated at two key business showcases in 2021, the belated Zimbabwe International Trade Fair and the Harare Agricultural Show. The events provided a unique opportunity for citizens to interact with Commission personnel and make reports in a relaxed environment. The numbers of visitors to the ZACC stand exceeded 1000 and included high profile figures such as the Vice President Dr Constantino Chiwenga. Of particular interest at both exhibitions was the Braille flier that the Commission was exhibiting. The unique fliers were one of the many initiatives by ZACC to include everyone in the anti-corruption drive.

On the regional and international front, the Commission made significant strides in strengthening collaboration in the anti-corruption fight. ZACC is one of the inaugural members of the Globe Network, a multi-state initiative meant to increase cooperation in the international anti-corruption fight. Zimbabwe participated at the Conference of State Parties to the United Nations Conference Against Corruption (UNCAC) in Sharm

El Sheikh, Egypt and hosted a regional team from UNODC for two workshops to raise awareness on the whistle blower legislation and the importance of inter-agency cooperation in the anti-corruption fight.

Zimbabwe also commemorated the African Anti-Corruption Day under the theme "Regional Economic Communities: Critical Actors in the Implementation of the African Union Convention on Preventing and Combating Corruption" on 11 July 2021 and the International Anti-Corruption Day on 9 December 2021 under the theme "Your Role. Your Responsibility. Say No to Corruption". Both events reaffirm Zimbabwe's commitment to joining hands with the rest of the world to end corruption.

OUTLOOK

Having realised these milestones in 2021, the year 2022 promises to be even more challenging as we seek to enhance awareness by citizens and institutions. It is also our desire to consolidate these successes in the coming year.

APPRECIATION

My sincere gratitude goes to the Government of Zimbabwe in particular the Office of the President and Cabinet and the Ministry of Finance and Economic Development, our Development Partners, all key stakeholders, ZACC Commissioners, Management and Staff for their commitment towards achieving our targets. Finally, the citizens of this country for their support in all ZACC's programmes.



Honourable Justice L. Matanda-Moyo

Chairperson Zimbabwe Anti-Corruption Commission

CORPORATE GOVERNANCE STATEMENT

The Zimbabwe Anti-Corruption Commission is a constitutional body whose mandate is derived from the Constitution of Zimbabwe No. 20 of 2013. The activities of the Board are governed by the Anti-Corruption Commission Act [Chapter 9:22], Public Entities Corporate Governance Act [Chapter 10:31] (PECOG), ZACC Board Charter and the Code of Ethics

for the Zimbabwe Anti-Corruption Commission. Corporate Governance is a central part of the activities of the Board. The Board comprises of the Chairperson and eight Commissioners appointed in compliance with the Constitution and drawn from both the public and private sector.



Hon. Justice Loyce Matanda-Moyo (Chairperson)



Commissioner Kuziwa Phineas Murapa (Vice-Chairperson)



Commissioner John Makamure (Member)



Commissioner Dr. Mabel Ndakaripa Hungwe (Member)



Commissioner Jessie Fungayi Majome (Member)



Commissioner Gabriel Chaibva (Member)



Commissioner Thandiwe Thando Mlobane (Member)



Commissioner Michael Dennis Santu (Rtd Maj.) (Member)

For the efficient implementation of the mandate of the Commission, the Commission established six (6) Committees in line with section 16 of the Anti-Corruption Commission Act [Chapter 9:22] namely:

1. **Audit and Risk Committee**
2. **Finance, Administration, and Investments Committee**
3. **Human Resources and Training Committee**
4. **Investigations Committee**
5. **Legal Services and Asset Recovery Committee**
6. **Prevention and Corporate Governance Committee**



ZACC Chairperson Hon. L. Matanda-Moyo and Commissioners at a Strategic Planning Workshop in Harare

MANAGEMENT



Ms Sukai Tongogara (Executive Secretary)



Mrs Charity Matumbi
(General Manager
Legal Services and
Asset Recovery)



Mr. Wellington
Mugweni (General
Manager Finance and
Administration)



Mr. Peter Zivanayi
Rwodzi (General
Manager Investigations)



Mrs Pauline Ngarande (Acting
General Manager Human
Resources, Learning and
Development)

The day to day running of the Commission is the responsibility of the Executive Secretary and Management. The Executive Secretary was appointed by the President in compliance with the Public Entities and Corporate Governance Act [Chapter 10:31] in May 2021 and is assisted by four General Managers and supported by a team of Managers. Three General Managers were also appointed in 2021 in compliance with the Public Entities and Corporate Governance Act [Chapter 10:31].



Chairperson, Commissioners and Management at a Corporate Governance Workshop in Harare

PERFORMANCE OF THE COMMISSION DEPARTMENTS FOR THE YEAR 2021

The Commission's operations were affected by the Covid-19 pandemic as well as challenging economic conditions. Like most organisations, the greater part of ZACC's operations were conducted

virtually. However, despite these challenges the Commission managed to achieve its targets.

HUMAN RESOURCES, LEARNING AND DEVELOPMENT

The Human Resource, Learning and Development Department has the primary responsibility for managing, assisting and dealing with all employee-related matters. This includes policy administration, recruitment, benefits administration, employment and labour laws, new employee orientation, training and development, labour relations, personnel records retention, salary administration and employee assistance programme.

To achieve these goals, the Department was divided into two strategic units which have different but complimentary roles. These units are Human Resources and Learning and Development.

The Human Resources unit seeks to:

- 🕒 Develop and implement human resources policies and procedures
- 🕒 Develop and implement safety, health and environmental policies;
- 🕒 Facilitate gender mainstreaming in the organisation;
- 🕒 Take a leading role in the implementation of performance management;
- 🕒 Recruitment, selection and reward management;
- 🕒 Manage and develop the Agency's human capital;
- 🕒 Managing industrial harmony;
- 🕒 Promote and mainstream wellness issues in the organisation;
- 🕒 Provide counselling services on job and social issues;
- 🕒 Conduct research on conditions of service.

On the other hand, the Learning and Development Unit is responsible for:

- 🕒 Designing and implementing induction training programs for new recruits;
- 🕒 Designing and implementing basic investigations training for new recruits;
- 🕒 Assessing and evaluating of probationer's programmes;
- 🕒 Designing, modifying, formulating and reviewing the Training Policy;
- 🕒 Conducting training needs assessment for the entire organisation;
- 🕒 Co-coordinating and conducting training programmes
- 🕒 Designing and producing training modules

HUMAN CAPITAL ESTABLISHMENT

The optimal establishment of the Commission is three hundred and ninety-five (395), including the proposed provincial structures. For the period under review, only one hundred and thirty-five (135) posts were filled leaving two hundred and sixty (260) vacant posts. This represents 33% of the Commission's established capacity. With the concurrence of Treasury, the Commission commenced the process to employ one hundred and twenty-five (125) officers. The recruitment of these officers is expected to raise the staffing levels of the Commission to 65%. At least 85% is needed to enhance the capacity of the Commission to

effectively carry out its mandate. Of note is the recruitment of thirty-six (36) Investigations Officers who will be deployed to the provinces under the decentralisation initiative of the Commission.

Table 1. ZACC establishment as at 31 December 2021

| DEPARTMENT | ESTABLISHMENT | FILLED | VACANT |
|-------------------------------------|---------------|------------|------------|
| General Administration | 20 | 17 | 3 |
| Investigations | 38 | 37 | 1 |
| Legal and Asset Recovery | 23 | 8 | 15 |
| Prevention of Corruption | 28 | 14 | 14 |
| HR & Learning & Development | 16 | 5 | 11 |
| External Relations & Communications | 10 | 6 | 4 |
| Finance & Administration | 54 | 18 | 36 |
| Audit & Risk | 13 | 4 | 9 |
| ICT | 6 | 1 | 5 |
| Provincial Offices | 180 | 22 | 158 |
| PMU | 7 | 3 | 4 |
| TOTAL | 395 | 135 | 260 |

Table 2. Total number of staff by gender

| DEPARTMENT | ESTABLISHMENT | FILLED | MALE | FEMALE |
|-------------------------------------|---------------|------------|-----------|-----------|
| General Administration | 20 | 17 | 5 | 11 |
| Investigations | 38 | 37 | 29 | 8 |
| Legal and Asset Recovery | 23 | 8 | 0 | 8 |
| Prevention of Corruption | 28 | 14 | 8 | 7 |
| HR & Learning & Development | 16 | 5 | 3 | 2 |
| External Relations & Communications | 10 | 6 | 4 | 2 |
| Finance & Administration | 54 | 18 | 12 | 6 |
| Audit & Risk | 13 | 4 | 2 | 2 |
| ICT | 6 | 1 | 0 | 1 |
| Provincial Offices | 180 | 22 | 16 | 6 |
| PMU | 7 | 3 | 1 | 2 |
| Grand Total | 395 | 135 | 80 | 55 |

SENIOR MANAGEMENT RECRUITMENT

In compliance with the Public Entities and Corporate Governance Act [Chapter 10:31], the

Commission filled in positions for the Executive Secretary, three (3) General Managers and four (4) middle management posts responsible for investigations, legal services, procurement

management, communication and media liaison. These recruitments have gone a long way in streamlining the functions of the various departments to enhance efficiency in line with the vision of the Commission.

STAFF TURNOVER

In the year 2021, ZACC lost 20% of its trained, skilled and critical personnel to other institutions who offer better remuneration packages and emoluments. In a bid to improve the conditions of service for its staff, the Commission conducted a regional comparison on best practices by other Anti-Corruption Agencies regarding the conditions of service for their staff among other issues and approved staff conditions of service to cushion its staff which were presented to the Office of the President and Cabinet and the Ministry of Finance in compliance with Anti-Corruption Commission Act [Chapter 9:22]. The overall effect of these efforts has been to increase high staff morale.

HEALTH AND SAFETY

The Commission ensured that ZACC personnel stuck to Government set COVID-19 mitigation restrictions. Despite these and other measures to reduce the spread of the pandemic, twenty-nine (29) officers were affected by COVID 19. All were treated and recovered. The pandemic affected the operations of the Commission due to movement restrictions for critical programmes such as combating corruption and prevention of corruption. The downscaling of operations at the courts greatly affected operations at the Commission with the public agitating for expeditious completion of cases before the courts.

PERFORMANCE MANAGEMENT

The Commission implemented a robust performance management system which focuses on the attainment of targets agreed to at the beginning of every year.

LEARNING AND DEVELOPMENT

The Commission coordinated and participated in fifty-six (56) training workshops to equip personnel with the right attitudes and aptitudes to do their work. These trainings were a result of the skills audit conducted which identified the gaps in the capacity of the different officers. Such training included cyber security training, financial investigations and asset recovery training received from development partners such as the United Nations Office on Drugs and Crime (UNODC), International Centre for Asset Recovery (ICAR) Basel Institute of Governance and the International Commission for Jurists (ICJ).



Officers receiving capacity training in Victoria Falls.



ZACC Secretariat during an IRBM Training session on 20 October 2021.



Managers in the Prevention and Corporate Governance Department Dr. O. Nyaude, Dr. M. Magiga and Mrs C. Nyakoty during the IRBM training.



ZACC Staff during a Cyber Security training in Harare.

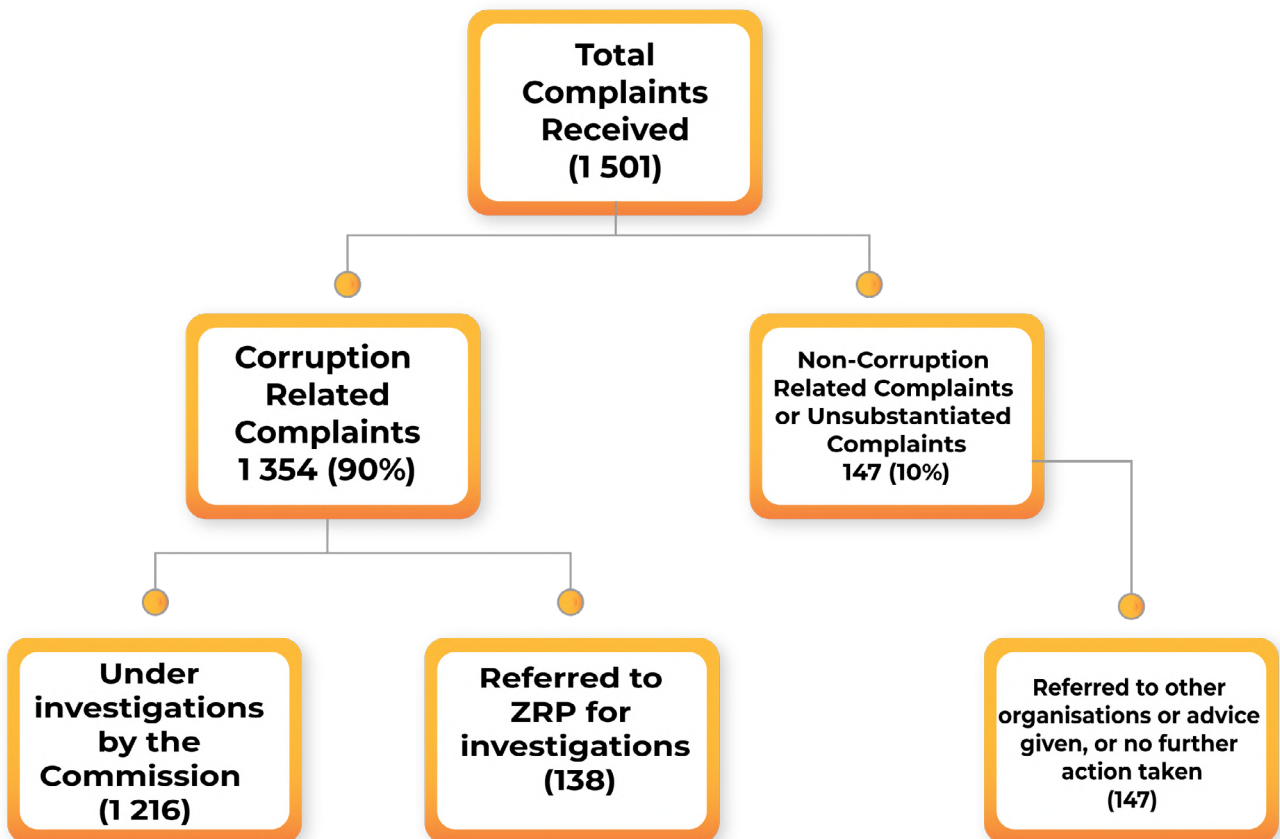
INVESTIGATIONS

Functions of the Investigations Department:

Section 255 (1) of the Constitution of Zimbabwe mandates the Commission to investigate and expose cases of corrupt conduct both in the public and private sectors. The Commission also has a mandate to receive and consider complaints from the public and to take such action in regard to the complaints as it considers appropriate. The Commission investigates complaints of corrupt conduct – in particular, more serious or systemic corrupt conduct affecting both the public and private sector..

Corruption Complaints Received

In the year 2021, the Commission received a total of one thousand five hundred and one (1 501) complaints of suspected corruption, a 32% percent increase from the previous year. Of the total number of complaints received, one thousand three hundred and fifty-four (1 354) were corruption-related while one hundred and forty-seven (147) were non-corruption matters and unsubstantiated complaints. Of these complaints received in the year 2021, the Commission referred one hundred and thirty-eight (138) cases to other law enforcement agencies. Non-corrupt conduct complaints were referred to relevant organisations for further management or advice was given.



Most of the cases reported to the Commission were for Criminal Abuse of Duty followed by Fraud, as defined in Sections 174 & 136 of the Criminal Law (Codification and Reform) Act [Chapter 9:23], respectively. Accordingly, six hundred and ninety-seven (697) which amounts to 51% of the complaints received related to Criminal Abuse of Duty by public officials.

From these statistics the Commission, through the Public Education and Compliance Units established public education initiatives to engage the public sectors in a bid to reduce the number of complaints of Criminal Abuse of Duty and fraud cases arising from the several institutions.

COMPLAINTS RECEIVED BY SECTOR

Further categorising these complaints into sectors it was noted that out of one thousand two hundred and sixteen (1 216) corruption related complaints received during the year under review, seven hundred and eleven (711) were against public officials representing 59% of the total. Of these, one hundred and eighty (180) were against land barons representing 15% of the total. One hundred and sixty (163) complaints were against officials or entities in the private sector representing 13% of the total and other complaints were one hundred and sixty-two (162) representing 13% of the total. Of the seven hundred and eleven (711) complaints received against public officials, three hundred and forty-eight

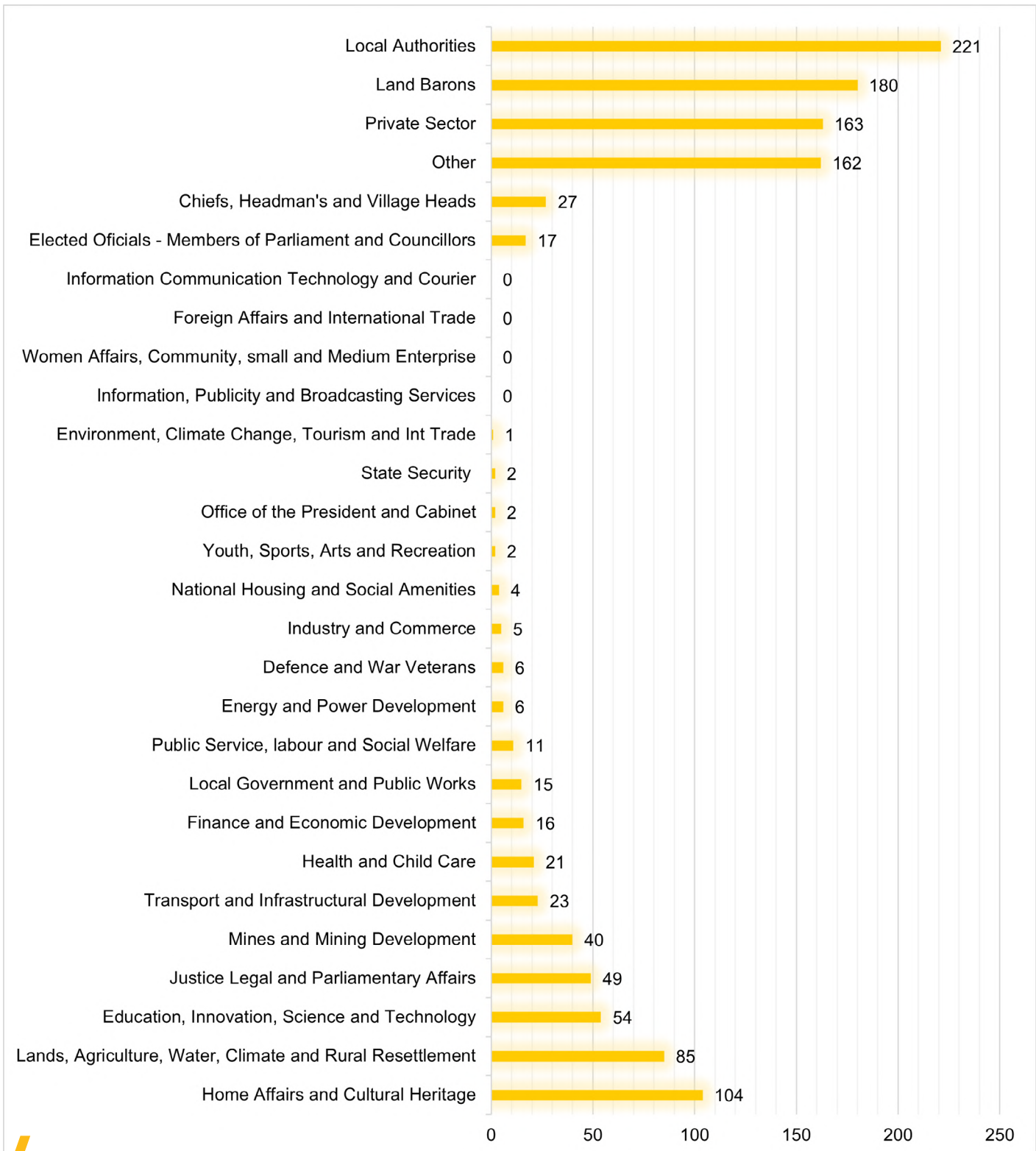
(348) were against public officials in local authorities, public entities and parastatals while one hundred and fifty-one (151) complaints were against public officials at government ministry level. One hundred and twenty-one (121) were complaints against public officials in government departments and agencies and forty-seven (47) complaints were against public officials in other or quasi-government institutions and agencies. The Commission handled forty-four (44) complaints against elected officials, chiefs, headmen and village heads. The table below summarises the analysis.

| CORRUPTION RELATED COMPLAINTS RECEIVED (2021) | | | |
|--|--|--------------|-------------|
| Offence/Charge | | Total | %ge |
| 1 | Criminal Abuse of Duty. | 697 | 51% |
| 2 | Fraud | 427 | 31% |
| 3 | Theft of Trust Property | 58 | 4% |
| 4 | Theft | 34 | 3% |
| 5 | Bribery | 25 | 1.8% |
| 6 | Extortion | 23 | 1.6% |
| 7 | Money Laundering and Proceeds of Crime Act | 13 | 1% |
| 8 | Forgery | 12 | 1% |
| 9 | Exchange Control | 8 | 1% |
| 10 | Tax Evasion | 7 | 0.8% |
| 11 | Mines and Minerals Act | 7 | 0.8% |
| 12 | Impersonation | 6 | 0.4% |
| 13 | Defeating the Course of Justice | 6 | 0.4% |
| 14 | Education Act | 4 | 0.3% |
| 15 | Smuggling | 4 | 0.3% |
| 16 | Other Offences | 23 | 1.6% |
| Total Complaints Received | | 1 354 | 100% |

Crime Statistics of Complaints Received

COMPLAINTS RECEIVED BY SECTORS

| Pillar/Sector | Ministry Level | Public Entities & Parastatals | Government Departments & Agencies | Other Government Institutions | Overall Sector/Pillar | Percentage of Total | |
|----------------------------------|--|--|--|--------------------------------------|------------------------------|----------------------------|---------------|
| 1 | Local Authorities | MLGPW | 221 | 0 | 0 | 221 | 18.2% |
| 2 | Land Barons | N/A | N/A | N/A | N/A | 180 | 14.8% |
| 3 | Private Sector | N/A | N/A | N/A | N/A | 163 | 13.4% |
| 4 | Other | N/A | N/A | N/A | N/A | 162 | 13.3% |
| 5 | Home Affairs and Cultural Heritage | 0 | 8 | 96 | 0 | 104 | 8.6% |
| 6 | Lands, Agriculture, Water, Climate and Rural Resettlement | 66 | 14 | 0 | 5 | 85 | 7.0% |
| 7 | Education (Combined Educational Ministries) | 4 | 49 | 1 | 0 | 54 | 4.4% |
| 8 | Justice Legal and Parliamentary Affairs | 0 | 0 | 9 | 40 | 49 | 4.0% |
| 9 | Mines and Mining Development | 38 | 2 | 0 | 0 | 40 | 3.3% |
| 10 | Chiefs, Headmen and Village Heads | N/A | N/A | N/A | N/A | 27 | 2.2% |
| 11 | Transport and Infrastructural Development | 0 | 15 | 8 | 0 | 23 | 1.9% |
| 12 | Health and Child Care | 9 | 11 | 1 | 0 | 21 | 1.7% |
| 13 | Elected Officials - Members of Parliament and Councillors | N/A | N/A | N/A | N/A | 17 | 1.4% |
| 14 | Finance and Economic Development | 1 | 14 | 1 | 0 | 16 | 1.3% |
| 15 | Local Government and Public Works | 15 | 0 | 0 | 0 | 15 | 1.2% |
| 16 | Public Service, labour and Social Welfare | 4 | 5 | 0 | 2 | 11 | 0.9% |
| 17 | Energy and Power Development | 0 | 6 | 0 | 0 | 6 | 0.5% |
| 18 | Defence and War Veterans | 3 | 0 | 3 | 0 | 6 | 0.5% |
| 19 | Industry and Commerce | 5 | 0 | 0 | 0 | 5 | 0.4% |
| 20 | National Housing and Social Amenities | 3 | 1 | 0 | 0 | 4 | 0.3% |
| 21 | Youth, Sports, Arts and Recreation | 0 | 2 | 0 | 0 | 2 | 0.2% |
| 22 | Office of the President and Cabinet | 2 | 0 | 0 | 0 | 2 | 0.2% |
| 23 | State Security | 0 | 0 | 2 | 0 | 2 | 0.2% |
| 24 | Environment, Climate Change, Tourism and International Trade | 1 | 0 | 0 | 0 | 1 | 0.1% |
| Total Complaints Received | | 151 | 348 | 121 | 47 | 1216 | 100.0% |
| Percentage of Total % | | 12% | 29% | 10% | 4% | | |



Complaints Received by Sector/Ministry

Most of the complaints received by the Commission were against officials from the Ministry of Local Government dominated by local authorities with two hundred and twenty-one (221) complaints

out of a total of two hundred and thirty-six (236) complaints against Ministry of Local Government officials. The remaining fifteen (15) were officials in the Ministry.

The Graph below indicates that most of the reports against officials from local authorities were reported in Harare.



Statistics of Complaints Received in Relation to local authorities by province

On analysis, most of the allegations against officials from the local authorities relate to the illegal sale of land or residential stands which amounts to ninety-eight (98) complaints from a total of two hundred and twenty-one (221) received. These corrupt tendencies were worsened by the emergence of land barons. For the year 2022, the Commission's strategy will focus more on improving integrity, accountability and transparency in local authorities.

COMPLAINTS AGAINST MINISTRY OFFICIALS

An analysis of the cases relating to public officials in Ministries shows that most of the complaints received were mostly against public officials within the Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement, Ministry of Mines and Mining Development, and the Ministry of Local Government and Public Works. 43% of the complaints were against officials from the Ministry of Lands.

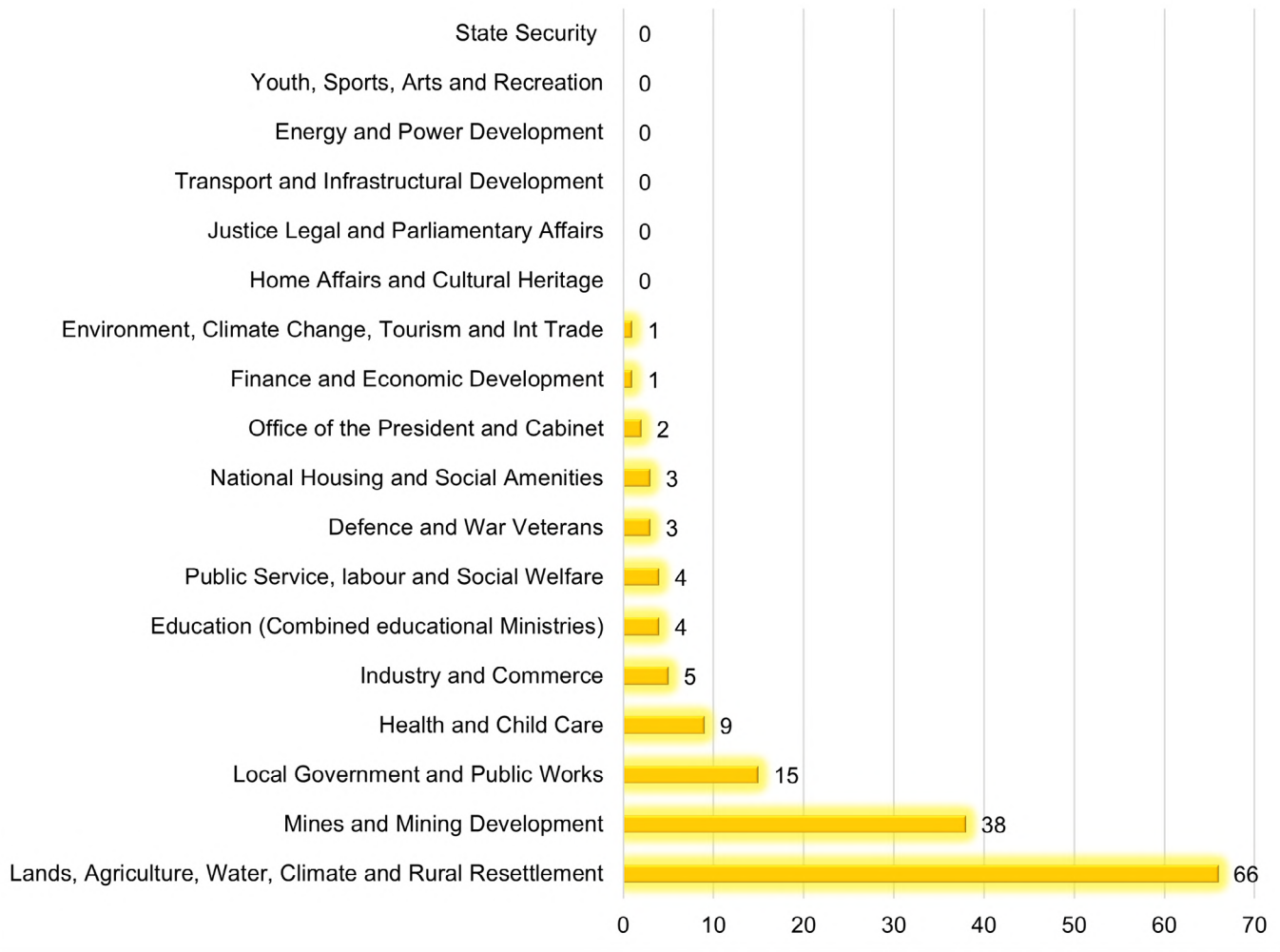
COMPLAINTS RECEIVED AGAINST OFFICIALS IN QUASI-GOVERNMENT INSTITUTIONS

Under the quasi-government sector, the statistics show that 4% of the overall complaints received by the Commission were against public officials within Commissions, particularly the Judicial Service Commission.

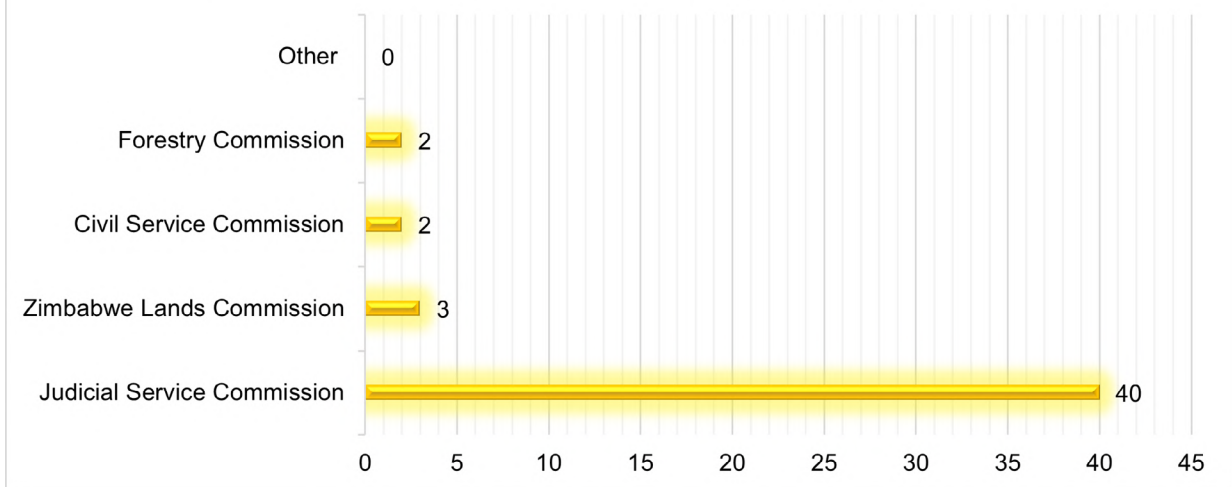
REFERRALS TO THE NATIONAL PROSECUTING AUTHORITY

By year end, the Commission had finalised one hundred and ninety-five (195) investigations which resulted in two hundred and sixty-one people (261) persons and nine (9) companies being charged with various corruption offences. This was above the Commission's Service Delivery Standard target

Statistics of Complaints Made at Government Ministry Level



Statistics of Complaints Made in Other Government Institutions



of finalising 180 dockets for referral to the National Prosecuting Authority within 12 months. The two tables below summarise the cases.

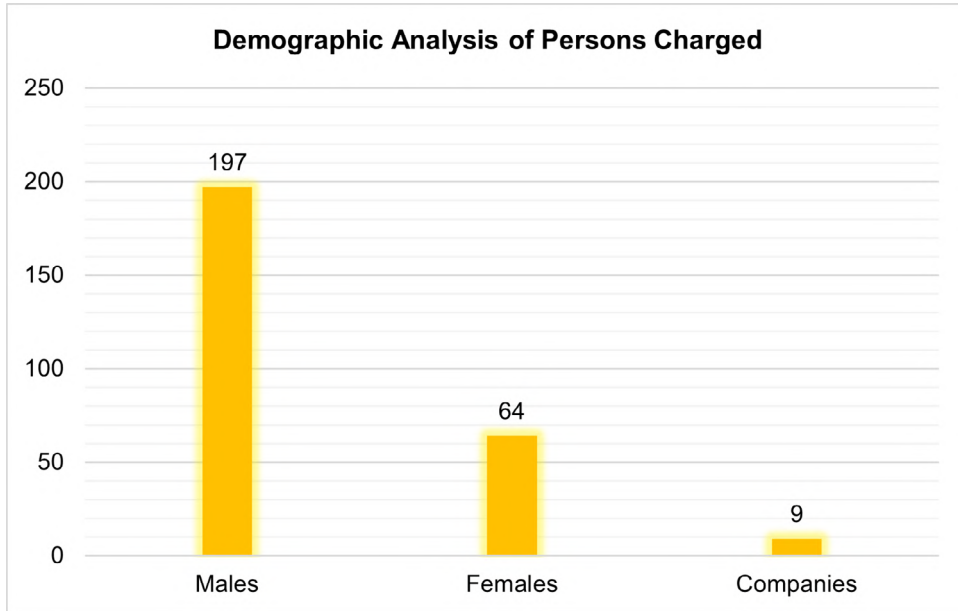
| FINALISED INVESTIGATIONS REFERRED FOR PROSECUTION | | | | |
|--|-------------------|--|-------------------------------------|-------------|
| Offence/Charge | | | Counts | %ge |
| Criminal Law Act (Codification & Reform) | 1 | Criminal Abuse of Duty | 96 | 48% |
| | 2 | Corruptly Concealing from a Principal, a Personal Interest in a Transaction | 7 | 3.5% |
| | 3 | Corruptly Concealing a Transaction from the Principal | 1 | 0.5% |
| | 4 | Bribery | 4 | 2% |
| | 5 | Forgery | 1 | 0.5% |
| | 6 | Fraud | 58 | 29% |
| | 7 | Extortion | 3 | 2% |
| | 8 | Criminal Trespass | 2 | 1.5% |
| | 9 | Unauthorised Borrowing or Use of property | 1 | 0.5% |
| | 10 | Stock Theft | 1 | 0.5% |
| | 11 | Theft of Trust Property | 2 | 1.5% |
| | 12 | Theft | 2 | 1.5% |
| | 13 | Impersonation | 1 | 1% |
| | 15 | Defeating the Course of Justice | 2 | 1.5% |
| | 16 | Possession of Articles of Criminal Use | 1 | 0.5% |
| | Other Acts | 17 | Prevention of Corruption Act | 4 |
| 18 | | Money Laundering and Proceeds of Crime Act | 1 | 0.5% |
| 19 | | Electricity Act | 1 | 0.5% |
| 20 | | Environmental Management Agency Act | 1 | 0.5% |
| 21 | | Illegal pegging | 5 | 2.5% |
| 22 | | Smuggling | 1 | 0.5% |
| Total Finalised Investigations Referred for Prosecution | | | 195 | 100% |

STATISTICS OF FINALISED INVESTIGATIONS REFERRED FOR PROSECUTION IN RELATION TO SECTOR

| Pillar/Sector | Ministry Level | Public Entities & Parastatals | Government Departments & Agencies | Other Government Institutions | Overall Sector/Pillar | Percentage of Total |
|---|----------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------|
| 1 Local Authorities (note – separated from MLGPW for analytical purposes) | 0 | 45 | 0 | 0 | 45 | 23.1% |
| 2 Other | 0 | 0 | 0 | 0 | 29 | 14.9% |
| 3 Private Sector | 0 | 0 | 0 | 0 | 28 | 14.3% |
| 4 Land Barons | 0 | 0 | 0 | 0 | 18 | 9.2% |
| 5 Transport and Infrastructural Development (MTID) | 0 | 9 | 4 | 0 | 13 | 6.7% |
| 6 Home Affairs and Cultural Heritage (MHACH) | 0 | 0 | 10 | 0 | 10 | 5.1% |
| 7 Finance and Economic Development (MFED) | 0 | 9 | 0 | 0 | 9 | 4.6% |
| 8 Mines and Mining Development (MMMMD) | 6 | 0 | 0 | 0 | 6 | 3.1% |
| 9 Energy and Power Development (MEPD) | 1 | 5 | 0 | 0 | 6 | 3.1% |
| 10 Members of Parliament and Councillors | 0 | 0 | 0 | 0 | 6 | 3.1% |
| 11 Lands, Agriculture, Water, Climate and Rural Resettlement (MLAWCRR) | 4 | 1 | 0 | 0 | 5 | 2.6% |
| 12 Industry and Commerce (MIC) | 5 | 0 | 0 | 0 | 5 | 2.6% |
| 13 Local Government and Public Works (MLGPW) | 4 | 0 | 0 | 0 | 4 | 2.1% |
| 14 Education (Combined Educational Ministries) | 0 | 3 | 0 | 0 | 3 | 1.5% |
| 15 Health and Child Care (MHCC) | 2 | 1 | 0 | 0 | 3 | 1.5% |
| 16 Justice Legal and Parliamentary Affairs (MJLPA) | 0 | 0 | 0 | 1 | 1 | 0.5% |
| 17 Youth, Sports, Arts and Recreation (MYSAR) | 0 | 1 | 0 | 0 | 1 | 0.5% |
| 18 Office of the President and Cabinet (OPC) | 1 | 0 | 0 | 0 | 1 | 0.5% |
| 19 State Security (MSS) | 0 | 0 | 1 | 0 | 1 | 0.5% |
| 20 Chiefs, Headman's and Village Heads | 0 | 0 | 0 | 0 | 1 | 0.5% |
| 21 Public Service, labour and Social Welfare (MPSLSW) | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 22 Defence and War Veterans (MDWV) | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 23 National Housing and Social Amenities (MNHSA) | 0 | 0 | 0 | 0 | 0 | 0.0% |

TOTAL NUMBER OF ACCUSED PERSONS BY GENDER

A demographic analysis of the accused persons charged with criminal offenses in 2021 is illustrated in the following diagram which shows that one hundred and ninety-seven (197) offenders were males while sixty-four (64) accused persons were females. In essence, 73.4% of the total accused persons were male.



From the cases submitted to the NPA, there were seven (7) convictions realised, five (5) cases were withdrawn before plea whilst several cases were still at different stages of trial. The Commission noted the challenges in the definition of a public officer for the charge of Criminal Abuse of Duty as employees of parastatals and State-Owned Enterprises such as Air Zimbabwe, Zimbabwe Electricity Transmission & Distribution Corporation [ZETDC], Allied Timbers, that have now been privatised were not classified as public officers by the courts.

The Commission is considering closure of two hundred and sixty-three (263) complaints due

to various reasons such as unsubstantiated complaints and false enquiries. The Commission referred a cumulative figure of four hundred and forty (440) complaints to the Zimbabwe Republic Police. This figure includes the one hundred and thirty-eight (138) cases received in 2021. As at 31 December 2021, one thousand six hundred and fifty-five investigations were pending finalisation accumulative figure with case from the previous year. The Commission also conducted extra-territorial investigations in cooperation with other institutions under mutual legal assistance programmes.

COMPLIANCE ASSURANCE SYSTEMS AND PROCESSES

The Commission, under Section 12 of the Anti-Corruption Commission Act (Chapter 9:22) is mandated to prevent corruption through:

- Monitoring and examining the practices, systems and procurement procedures of the public and private institutions.
- Advising and assisting agency or institution in

the elimination or minimization of corruption; and

- Assisting in the formulation of practices, systems and procurement procedures of public institutions with a view to the elimination of corrupt practices.

The Commission placed more emphasis on prevention programmes which were guided by the Auditor General's reports and complaints received from the members of the public against officials from public institutions with a focus on introducing transparent and accountability systems. Accordingly, the Commission conducted compliance spot checks and systems reviews at various state institutions with specific focus on, but not limited to, local authorities. The exercises were meant to check compliance with the legal and administrative frameworks governing operations of the institutions.

SYSTEM AND PROCESSES REVIEW EXERCISES

The Commission commenced ongoing systems and processes review exercises at the Ministry of Industry and Commerce and the Ministry Mines and Mining Development. This resulted in the arrest of some officials at the Ministry of Industry and Commerce on corruption allegations unearthed during the systems review exercise.

COMPLIANCE SPOT CHECK

The Commission surpassed its target of six (6) comprehensive compliance checks by conducting ten (10) comprehensive compliance checks at seven (7) Rural District Councils and three (3)

Town Councils namely:- Mutoko RDC, Mudzi RDC, Umzingwane RDC; Umguza RDC, Makonde RDC, Zaka RDC and Mberengwa RDC. The three (3) town councils are: Chegutu Municipality, Norton Town Council and Karoi Town Council. During the compliance checks, ZACC examined the practices, systems and procurement procedures in the particular organizations to ensure that they adhere to the best standards of good corporate governance and prevent corruption. In instances where the Commission finds that there are no systems in place, measures are put in place to assist the organization in the formulation of proper systems that prevent corruption and any fraudulent practices from taking place.

THE IMPLEMENTATION MATRICES

As a result of the checks, Implementation Matrices were produced, signed and presented to Councillors and Management of the named councils to give effect to the recommendations made in each local authority. In addition, the Commission established a dashboard as a monitoring tool for monitoring compliance. Eight (8) of the Councils that had compliance checks were invited to an inaugural Implementation Matrix Signing Ceremony to commit the councils to implement the Commission's recommendations from the compliance spot checks.

Participating local authorities at the signing ceremony were graded according to their compliance level from green, amber and red. Under the dashboard, the green colour represents compliance, amber/yellow shows partial compliance and red indicates non-compliant. The Amber (yellow) colour for Makonde and Mutoko











Commissioner Makamure officiating at the Matrix Signing Ceremony



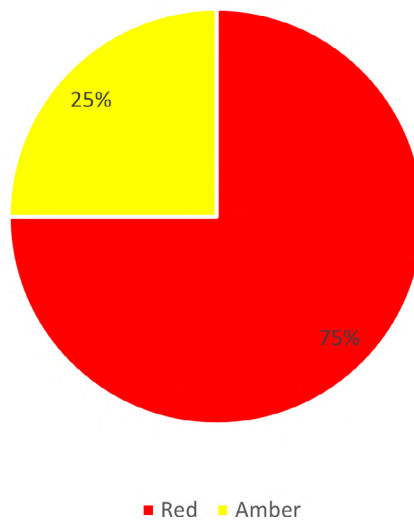
Chairperson of the Zimbabwe Anti-Corruption Commission Justice Loyce Matanda-Moyo appending her signature at the Implementation Matrix Signing Ceremony

RDCs signified partial compliance while red colour for the other Councils indicated non-compliance.

The performance of the eight (8) Local Authorities who underwent compliance checks and participated at the Implementation Matrix Signing Ceremony is illustrated in the pie-chart below.

| Institution | Level of Compliance (Colour) |
|----------------------|--|
| Makonde RDC |  |
| Mutoko RDC |  |
| Karoi Town Council |  |
| Norton Town Council |  |
| Chegutu Municipality |  |
| Mudzi RDC |  |
| Umzingwane RDC |  |
| Zaka RDC |  |

Institutions' level of compliance



75% of institutions who underwent compliance spot checks were recorded to be non-compliant while 25% were partially compliant.

As a strategy, the Commission introduced an innovative way of carrying out compliance checks without visiting institutions. This involved the Request for Documents (RFD) method where the Commission would request relevant documents from the client and conduct tele-interviews and document analysis. Desk compliance checks were conducted on illegal mining activities at Mavhuradonha Heritage Site situated in Mashonaland Central Province leading to the arrest of officials from Mvurwi Rural District Council.

Through the same method, checks were carried out in Chegutu after an anonymous tip raising allegations of possible flouting of tender procedures in the local authority. The exercise helped to prove that there were no anomalies in the re-tendering procedures.

IMPACT OF COMPLIANCE CHECKS TO COMMUNITIES

Following the compliance checks there was an improvement in the service delivery in the institutions that were subject to compliance checks. In addition, the arrest of several officials at

Karoi Town Council, Umzingwane RDC, Mudzi RDC and Mutoko RDC, increased public confidence in ZACC.

NORTON TOWN COUNCIL

Following the compliance checks at Norton, the Council commenced the construction of Nharira School which had been in the pipeline for 10 years despite council collecting revenue for the proposed project. Road to an inaccessible suburb was also constructed.

ZAKA RURAL DISTRICT COUNCIL

For Zaka RDC, Four Miles Clinic which was stalled for several years, was finally completed. In addition, Benzi Clinic construction resumed and is nearing completion.

UMZINGWANE RDC

Institutional homes illegally seized by Management are now in the process of being transferred back to the Council Asset Register.



Construction of Nharira School, Norton only commenced after ZACC intervention through a compliance spot-check exercise

CORRUPTION PREVENTION ROUND TABLE DIALOGUES

The Commission conducted roundtable interactions with Internal Auditors, Permanent Secretaries, Chief Executive Officers and Procurement officers from Government departments, Parastatals, State Enterprises, Commissions and Local Authorities. These workshops were focused on ensuring that all the recommendations in the Auditor General's reports are implemented.

- ZESA
- ZINARA
- NETONE
- TIMB
- CUT
- TELONE
- Allied Timber
- ZINWA
- ZBC



Participants at the Round table dialogues

THE INTEGRITY COMMITTEES (ICS)

The Commission carried on with the institutionalization of corruption prevention by establishing Integrity Committees in public institutions. A total of twenty-six (26) institutions were identified under the pilot programme and have since come up with names of members to constitute these integrity committees. They now await training to be operational. Amongst those who submitted names are:

- NSSA

- REA
- NOIC
- Zimparks
- ZimPost
- Printflow
- ZUPCO
- HSB
- CMED
- CAAZ
- Zimdef
- NatPharm

ETHICS AND PUBLIC EDUCATION

The Commission has the mandate to educate the public (citizens and institutions) on the dangers of corruption and to mobilise support to prevent and combat all forms of corruption in Zimbabwe. This is done through employing various ways of raising anti-corruption awareness including physical meetings/workshops, mass media, social media and infotainment.

and resolutions on how best to tackle corruption in all the sectors. Noteworthy among these seminars was the Financial Crimes Indaba where the roles of the Reserve Bank of Zimbabwe, the Banking sector and the Financial Intelligence Unit to end corruption in the sector were unpacked.

The Commission conducted anti-corruption campaigns in several institutions such as the



Public Education Team at the ZITF in Bulawayo

The Covid-19 restrictions affected the Commission's public education programmes as the Commission was mainly restricted to virtual programmes. However, when the restrictions were lifted the Commission managed to carry out anti-corruption campaigns in three provinces namely Harare, Bulawayo and Manicaland. Some of the campaigns were held in collaboration with the Inter-Religious Association for Peace and Development in Zimbabwe to get a buy-in of the work of the Commission through incorporating stakeholders in the National Anti-Corruption Strategy. In addition, the Commission facilitated interactive workshops with key stakeholders to produce ideas

Deeds, Companies and Intellectual Properties; Grain Marketing Board, Silo Foods, Zimbabwe National Defence College, schools, inter alia. The campaigns were earmarked to raise anti-corruption awareness through targeted corruption trends in each of the institutions engaged. To appeal to a wider audience, mass media such as the national radio and television were used. The net result of these events was a better understanding by the public of the Commission and its work. There was a marked increase in people reporting corruption cases following each radio session, especially about abuse of agricultural inputs under the Pfumvudza initiative.



Dr M. Magiga (right) and Zimbabwe Land Commission Chairperson Ms Tendai Bare (second from right) after a radio presentation at Radio Zimbabwe.



Public Education officers with Rugare Primary School staff members.

RESEARCH

The core functions of the Unit is to:

- 🕒 Undertake anti-corruption research and best practices benchmarking.
- 🕒 Knowledge creation, development and sharing across ZACC departments
- 🕒 Disseminate research findings to relevant internal departments and stakeholders
- 🕒 Manage the Anti-Corruption library

To influence policy by advising Government, the Commission carried out a number of researches in 2021. These were in the following:

/ LAND GOVERNANCE RESEARCH

The Commission conducted a research study focusing on land governance in Zimbabwe. The research was titled 'Urban and Peri-Urban Land Governance in Zimbabwe: Towards a Corruption Free, Transparent and Accountable System'. The study was conducted in Harare, Bulawayo, Mutare, and Gweru. From the findings, it was recommended that Government should harmonise the activities of various land management institutions and appoint a single land management authority.

/ CORRUPTION IMPACT ASSESSMENT STUDY

The Commission conducted joint research with Self Help Development Foundation (SHDF) to assess the impact of corruption on women vis-à-vis access to service delivery. The study gave a better understanding of women and youth experiences

with corruption. It was noted that through the donor interventions, training and capacity building initiatives, women and youths received knowledge of their rights through constitutional literacy activities. In addition, their self-reliant skills were enhanced thereby improving livelihoods that all development project designs should ensure more involvement of women and youths. This will deal with issues of segregation which breeds vulnerability and poverty of this demographic group. Corruption on the other hand, further undermines their empowerment. Continuous research in this area is being planned.

/ PRODUCTION OF ONLINE RESEARCH BULLETIN

The Commission initiated the production of an on-line research bulletin to bring to the fore the contemporary/conventional anti-corruption initiatives being introduced across the globe. These best practices will form a foundation upon which the ZACC anti-corruption strategy can benchmark its implementation/rollout thrust.

/ DISSEMINATION WORKSHOPS

The Commission disseminated research findings to various stakeholders and the general citizens to ensure that some key recommendations are implemented and increased knowledge on anti-corruption issues.

| DATE | HOSTS | MODE | ISSUES DISCUSSED |
|-------------------------|---|-----------------------------------|--|
| FEBRUARY 2021 | ZTN | ZTN Television | Research survey findings on Health sector |
| March 2021 | CAPITALK – TIZ | Radio | Elicit Financial flows in Health sector |
| March 2021 | Sky – FM | Radio Phoning | All studies conducted and National Anti-Corruption Strategy issues. Broad Questions |
| 19 May | Udugu Institute | -Zoom Meeting -Policy Dialogue | Corruption in the Mining Sector (Impacts) |
| May 2021 | ZACC & ZBC | Television | Impact of corruption in Procurement |
| May | Self- Help Development Foundation & WCDDT | -Workshop -Face to Face | Impact of corruption on women based on various Researches by ZACC. |
| 3 September 2021 | ZTN Television & TIZ | ZTN Television | Mining Sector Corruption Discussants - ZACC, ZIMCOD, TIZ and the Independent Consultant. |
| 1 October 2021 | TIZ and ZACC | 9 Media houses engaged | Launch of Land Governance Study report |
| 6 October 2021 | Research Unit & Communications | Social Media Platforms at ZACC | 3 X Episodes on land governance report |

LEGAL SERVICES

The Legal and Prosecution Liaison Services Unit is responsible for the legal support services, legal advice, prosecution liaison with the Prosecutor General's office, legal compliance and review, contract management, legal drafting, legal research, docket management and vetting, as well as referral of dockets to the National Prosecuting Authority for prosecution.

PROSECUTION LIAISON

The Commission put in place a prosecution liaison Unit whose function is to liaise with the NPA and provide quality assurance to dockets compiled by the Commission before they are forwarded for prosecution. In 2021, one hundred and ninety-five (195) corruption dockets were referred to National Prosecuting Authority for prosecution.

CIVIL MATTERS

The Commission dealt with twenty-two (22) civil cases. Sixteen (16) cases were completed and six (06) remain pending before the courts of law.

LEGISLATIVE REFORMS

The Commission awaits the review of the Anti-Corruption Commission Act. The draft lay bill was submitted to the relevant authority, the Ministry of Justice, Legal and Parliamentary Affairs. The highlights of the proposals in the lay bill are the inclusion of comprehensive corruption offences, prosecuting powers and whistleblower and witness protection provisions to strengthen the legislation.



ASSET FORFEITURE & RECOVERY

The Asset Forfeiture and Recovery Unit is responsible for parallel financial investigations to seize and recover tainted proceeds generated from criminal activities locally and internationally.

For the period under review, eighteen (18) case files with assets valued at USD\$7 million were referred to the National Prosecuting Authority for confiscation and unexplained wealth orders. One (1) civil confiscation order was confirmed after an appeal to the Supreme Court for civil forfeiture of immovable property valued at USD\$ 100,000.00. The property is now under the Asset Management Unit at the Reserve Bank of Zimbabwe.



The property recovered is now under the Asset Management Unit at the RBZ

COLLABORATIONS

In the year under review the Commission made significant progress in the fight against corruption through the signing of memoranda of understanding with Civil society and Private sector organisations such as Global Forensic Zimbabwe, Zimbabwe Christian Ministers Association; the Association of Certified Fraud Examiners (ACFE), Compliance Society of Zimbabwe, Zimbabwe Council of Churches and the Standard Association of Zimbabwe. These synergies show the Commission's commitment to a multi stakeholder coordination in the fight against corruption.

The Commission participated in various workshops and seminars with different stakeholders ranging from the private sector, Government institutions to the civic society. Key among these was at the Zimbabwe National Chamber of Commerce where the Chairperson, Justice Loyce Matanda-Moyo, highlighted the importance of private sector participation in fighting corruption.

REGIONAL AND INTERNATIONAL OBLIGATIONS

The Commission participated in the Special Session of the UN General Assembly where the President of the Republic of Zimbabwe His Excellency Dr. E.D. Mnangagwa presented to the session the strides made by Zimbabwe in implementing the provisions of the United Nations Convention Against Corruption (UNCAC). To date the country is 80% compliant but is still to adopt a comprehensive whistle blower framework, ensure effective interagency coordination in the fight against corruption, amend the Anti-Corruption Commission Act to criminalise trading and influence offences as well as bribery for officials of international organisations.

The Commission represented the country in the 9th Conference of States Parties to the UNCAC (CoSP) which was held in Sharm El Sheikh, Republic of Egypt from 13 to 17 December 2021. The Conference

was attended by High level Officials who included Heads of State and Government, Ministers, Heads of Anti-Corruption Agencies, UNCAC Governmental Experts, Asset Recovery specialists and Anti-corruption practitioners from the state, civil society and international organisations.

The delegation of Zimbabwe consisted of representatives from ZACC, NPA, FIU and the Attorney General's Office. During the opening session, the Presidium of the CoSP, Heads of Delegations and other Senior UN Officials gave their remarks. The Hon. Justice L. Matanda-Moyo, the Head of Zimbabwe's Delegation and ZACC Chairperson gave her solidarity remarks. In her remarks, she stressed the efforts made by Zimbabwe in fighting corruption and the challenges thereof. The Chairperson also highlighted the developments by Zimbabwe on its legal regime to ensure a robust fight against all forms of corruption. She also applauded UNODC

for the project on Fast Tracking the Implementation of UNCAC in Southern Africa and the progress so far made under that project in Zimbabwe. Hon. Matanda-Moyo also called upon state parties to value the importance of international cooperation in the fight against corruption and respond timeously to Mutual Legal Assistance (MLA) requests.



Justice Matanda-Moyo at the CoSP meeting in Egypt

UNODC SESSIONS

Several parallel sessions were held throughout the Conference discussing issues from challenges in the prosecution of corruption cases, asset recovery, illicit financial flows, challenges in conducting reviews, national anti-corruption strategies among other issues. The conference adopted several resolutions which include measures that strengthen international cooperation in the fight against corruption during times of emergencies and crisis, measures that effectively address gaps challenges in the implementation of UNCAC as identified through the Implementation Review

Mechanism (IRM). The CoSP directed the UNODC Secretariat to prepare a comprehensive report for the Conference on the state of UNCAC implementation. The CoSP also resolved to enhance collaboration between the supreme audit institutions and anti-corruption bodies, strengthen the implementation of the UNCAC at regional levels and enhance international anti-corruption law enforcement cooperation, enhance the use of beneficial ownership information to facilitate the identification, recovery and return of proceeds of crime and promote anti-corruption education, awareness-raising and training.



Former Prosecutor General Kumbirai Hodzi with the ZACC Chairperson at CoSP in Egypt in December 2021

The Commission in collaboration with the UNODC Regional team hosted a workshop on fast tracking the implementation of the United Nations Convention against Corruption at regional level. The workshop primarily focused on two areas identified by the southern African countries as important to ensure the full implementation of the provisions of UNCAC. These are the legislative framework on protection of whistle-blowers and in compliance with the provisions of UNCAC. The guest of honour was the Honourable

Minister of Justice, Legal and Parliamentary Affairs represented by the permanent Secretary in the Ministry Mrs Virginia Mabhiza who acknowledged the importance of the legislative framework and advised of the efforts by the Ministry to ensure that the legislation was put in place. Present at the workshop were the United Nations Resident Co-ordinator Ms. Maria do Valle Ribeiro, the British Ambassador to Zimbabwe Her Excellency Mrs. Melanie Robinson, representatives from the NPA, ZIMRA, Immigration, Civil Society and Trade Unions.



The ZACC Chairperson with the Her Excellency Mrs. Melanie Robinson the UK Ambassador to Zimbabwe



Mrs V. Mabhiza Permanent Secretary Ministry of Justice, Legal and Parliamentary Affairs speaking on behalf of the Guest of Honour



Her Excellency Mrs. Melanie Robinson



United Nations Resident Co-ordinator Ms. Maria do Valle Ribeiro, the British Ambassador to Zimbabwe Her Excellency Mrs. Melanie Robinson, ZACC Chairperson Honourable Justice L. Matanda-Moyo representatives from UNODC, NPA, ZACC, ZIMRA, Immigration, Civil Society and Trade Unions.

The second workshop hosted in collaboration with UNODC was the High-Level National Workshop on Inter-Agency Coordination which promotes inter-agency coordination in the fight against corruption. The meeting noted that the success of Anti-Corruption Agencies strongly relies on the effectiveness and cooperation of many other complementary institutions such as the National Prosecuting Authority, the Auditor General, Procurement Regulatory Authority, Police, Revenue Authority, Financial Intelligence Unit, Department

of Immigration, the courts, and many others whose contribution and interaction play a crucial role. Corruption and money laundering cases entail multiple actors and are further complicated by their multi-jurisdictional scope and technological advancements. Thus, combating corruption and the laundering of the proceeds of corruption cannot be undertaken by a single agency acting in isolation. The meeting highlighted best practices from several countries and recommended the Kenya inter agency coordination policy.



ZACC, ZRP, NPA, ZIMRA, JSC, Immigration officials participating in the Inter-Agency Coordination workshop

Zimbabwe was the first African country to join the GlobE Network, a platform to enhance mutual efforts to fight trans-boundary corruption. The GlobE Network is a global operational network of anti-corruption law enforcement authorities whose aim is to promote cross-border cooperation to end corruption. The network places emphasis on the critical role played by anti-corruption practitioners' networks in facilitating informal cooperation and strengthening anti-corruption efforts. The network was formed on the background of challenges and barriers in international anti-corruption law enforcement cooperation. The network expects to assist anti-corruption agencies to be effective and efficient in their operation.

In compliance with the provisions of the SADC Protocol against corruption the Commission represented the country in the development of the SADC standardised curriculum on anti-corruption which would see all anti-corruption agencies receiving standardised training in areas of expertise such as Cyber Forensic training, financial investigations, asset recovery among other forms of training.

The Commission attended a Malawi-Zimbabwe Joint Permanent Commission to establish synergies with its Malawi counterpart the Anti-Corruption Bureau (ACB) in compliance to the protocols and conventions signed against corruption. In the year 2022, the Commission will focus on the operationalisation of all the synergies signed with the critical stakeholders, locally and internationally.

Street artists commemorating the UN Anti-Corruption Day



AFRICA ANTI-CORRUPTION DAY CELEBRATIONS

The African Anti-Corruption Day celebrations were commemorated concurrently with the launch of the ZACC Strategic Plan 2021-2025. This event was televised and key institutions such as the Commissioner General of the Zimbabwe Republic Police, former Prosecutor General gave solidarity speeches.

UN ANTI-CORRUPTION DAY CELEBRATIONS

The Commission held a media engagement event as part of its commemorations of the UN Anti-Corruption Day where Chairperson Justice Matanda-Moyo updated journalists on achievements made in the year and outlined prospects for 2022. Subsequently, the Commission held street celebrations of the day at a well-attended event that commenced with a march on Harare streets.

IMPLEMENTATION OF THE NATIONAL ANTI-CORRUPTION STRATEGY

Zimbabwe established its own National Anti-Corruption Strategy 2020-2024 which is now a roadmap towards ensuring proper management of public affairs, public properties, ensuring integrity, transparency, accountability in all sectors and promoting participation of society. This strategy was launched by His Excellency the President of the Republic of Zimbabwe, President E.D. Mnangagwa on 11 July 2020 and cascaded to all stakeholders.

The strategy came as a result of an analysis of corruption challenges in Zimbabwe where ZACC looked at the results of the UNCAC self-assessment, made country comparisons of corruption and governance, social media platforms, information from government agencies and the vulnerability assessment done by the Auditor General's office. The strategy was tailor-made to the diagnosis on the ground. The strategy identified concrete and specific measures to be employed by coordinated bodies hence the establishment of the Steering Committee as well as the six sub committees. For the year 2021, the Commission spearheaded the implementation of the National Anti-Corruption Strategy. The high level NACS Steering Committee, chaired by ZACC Chairperson Justice Loyce Matanda-Moyo, met three times during the year to deliberate on critical issues such as the costs needed to fund the activities of the sub-committees, benefits of the strategy, burdens faced by actors in the anti-corruption drive and the support needed from members. The Committee also prioritized and sequenced the work plans submitted by the six sub-committees.

Some of the key accomplishments by sub-committees include leading the advocacy campaign on witness and whistle-blower legislative framework; conducting country-wide anti-corruption campaigns in partnership with various stakeholders and drafting integrity pledges for the public officials as well as members of political parties. The main challenge faced in the implementation of NACS was lack of participation in Steering Committee activities by some critical members. Resource constraints were also another major hindrance. However, the Commission is pleased to report that the Ministry of Finance and Economic Development has agreed to provide a budget line specifically for NACS. The budget will be separate from the ZACC Budget.

NACS ACTIVITIES 2021

An Indaba on corruption in the Criminal Justice System was held as well as a dialogue to get shared experiences from the Rwanda whistle-blower legislation and the ZIMRA experience using the whistle-blower provisions in the Revenue Act was convened.

In accelerating the asset recovery fight, the NPA filed seventeen (17) case files before the High Court referred by ZACC, ZIMRA and the ZRP. The value of the assets in total was estimated at USD\$35 million. Five (5) orders of the High Court have been granted, two (2) being civil confiscation orders, two (2) freezing orders and one (1) unexplained wealth order.



NACS Sub-Committees discussing public education programmes



The Commission conducted a training workshop on crafting and rolling out of Integrity Pledges in collaboration with ZIMCODD in Kariba. Thirty-eight (38) participants attended the workshop. Draft Integrity Pledges were put in place ahead of the cascading of the training to provinces in 2022.

The Commission also conducted four (4) NACS workshops for stakeholders in the Citizens' Empowerment and Awareness subcommittee to capacitate members with knowledge and information on how best to raise awareness about the effects of corruption.



Participants at Training Workshop on Crafting and Rolling out of Integrity Pledges held in Kariba



Members of the Citizens Empowerment Committee pose for a photo with ZACC Chairperson Justice L. Matanda Moyo seated (third from right).

COMMUNICATIONS AND MEDIA LIAISON

MEDIA ENGAGEMENTS

The Commission took a deliberate stance to enhance effective communication of its growing portfolio of activities through mainstreaming its communication strategy to meet the demands of the stakeholders. Sponsored radio and television programmes remained the backbone of this drive to disseminate information that suits the

Commission's own narrative while key mutually beneficial relations were also established with media outlets.

According to the national broadcaster, ZBC, viewership of these programs is around eight hundred thousand (800 000) in urban, peri-urban and the most remote areas of the country. The Commission also registered a phenomenal growth of its virtual community, ending the year at 65 000 followers.



Commissioner Mlobane discussing Compliance Checks in Councils



The ZACC programme on ZBC TV is broadcast at 2100hours every Wednesday



The ZITF and Zimbabwe Agricultural Show were key in providing platforms for the Commission to interact with ordinary citizens. More than one thousand three hundred (1300) visitors came to the

ZACC stands at both events while the Vice President Dr. Constantino Chiwenga visited the latter.



Vice President Honourable Dr C. G. N. Chiwenga with Commissioner Makamure discussing challenges in fighting corruption

COMMUNICATIONS AND MEDIA LIAISON



UN Anti-corruption Day commemorations in December 2021



The ZACC Stand at the Zimbabwe International Trade Fair in 2021





UNODC event on the importance of Whistle Blower Legislation



The ZACC Spokesperson Commissioner Makamure being interviewed on radio





ZACC staff being visited by the ZACC Chairperson Hon Matanda-Moyo at the Harare Agricultural Show



The Chairman of the Public Service Commission, Dr. Vincent Hungwe (third from right) visited the ZACC Trade Fair Stand

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

1. NATURE OF BUSINESS

The Zimbabwe Anti-Corruption Commission is a corporate body established by Section 254 of the Constitution of Zimbabwe and the Anti-Corruption Commission Act [Chapter 9:22]. The mandate of the Commission is to combat corruption, economic crimes, abuse of power and improprieties in Zimbabwe. The principal activities are grouped into 3 programmes which are Corporate Affairs, Combating Corruption and Prevention of Corruption and these programmes are further divided into 7 sub programmes.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statements of the Commission have been compiled adopting principles from International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and the International Financial Reporting Interpretations Committee (IFRIC) pronouncement.

2.2 Basis of measurement

The financial statements of the Commission are based on the statutory records that are maintained under the historical cost convention except for some items of property, plant and equipment which are shown at revalued amounts.

2.3 Functional and presentation currency

The financial statements are presented in the ZWL currency that was designated as the sole transactional, functional and reporting currency through Statutory Instrument 33 of 2019 (SI33/19) dated 22 February 2019 and Statutory Instrument 142 of 2019 (SI142/19) dated 24 June 2019. All the financial information presented has been rounded to the nearest dollar.

2.4 Critical accounting judgements, assumptions and estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts presented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the financial statements. Significant judgements include:

i. **Useful lives and residual values of property, plant and equipment**

The Commission assesses useful lives and residual values of property, plant and equipment each year taking account past experience and technology changes. The depreciation rates are set out in note 3.2.2 and no changes to these useful lives have been considered necessary during the year. Management has set residual values for all classes of property, plant and equipment at zero.

ii. **Impairment and provisioning policies**

At each statement of financial position date, the Commission reviews the carrying amount of its assets to determine whether there is indication that those assets suffered any impairment. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of the impairment (if any). If the recoverable amount the recoverable amount of an asset of an asset is estimated to be less than the carrying amount, the carrying amount is reduced of the asset is reduced to its recoverable to its recoverable amount. Impairment is recognized as an expense immediately, unless the relevant asset is carried at a revalued amount, in which case the impairment is treated as a revaluation decrease.

In the event that, in the subsequent period, an asset that has been subjected to an impairment loss is no longer considered to be impaired, the value is restored and the gain is recognised in the statement of comprehensive income. The restoration is limited to the value which would have been recorded had the impairment adjustment not taken place.

2.5 New and revised Financial Reporting Standards

2.5.1 New Standards, interpretation and amendments issued but not effective for the year beginning April, 2016 and not early adopted.

A number of new standards and amendments to standards were issued and have not been applied in preparing these financial statements. Earlier application is permitted, however “the Commission has not early adopted the following standards but intends to adopt these standards, where applicable, when they have become effective.

i. **IFRS 9 Financial Instruments effective January 1, 2018**

a. **Classification and measurement of financial assets**

All financial assets are measured at fair value on initial recognition, adjusted for transaction cost if the instrument is not accounted for at fair value through profit or loss (FVTPL).

Debt instruments are subsequently measured at FVTPL, amortised cost or fair value through other comprehensive income (FVOCI), on the basis of their contractual cash flows and the business model under which the debt instrument is held.

There is a fair value option (FVO) that allows financial assets on initial recognition to be designated as FVTPL if that eliminates or significantly reduces and accounting mismatch. Equity instruments are generally measured at FVTPL.

However, entities have an irrevocable option on an instrument-by-instrument basis to present changes in the fair value of non-trading instruments in other comprehensive income (OCI).

b. **Classification and measurement of financial liabilities**

For financial liabilities designated as fair value through profit or loss (FVTPL) using the fair value option (FVO), the amount of change in the fair value of such financial liabilities that is attributable to changes in credit risk must be presented in other comprehensive income (OCI). The remainder of the change in fair value is presented in profit or loss, unless presentation of fair value change in respect of the liability's credit risk in OCI would create or enlarge an accounting mismatch in profit or loss.

All other IAS 39 Financial Instruments: Recognition and Measurement classification and measurement requirements for financial liabilities have been carried forward into IFRS 9, including the embedded derivative separation rules and the criteria for using the FVO.

c. **Impairment**

The impairment requirements are based on an expected credit loss (ECL) model that replaces the IAS 39 incurred loss model. The ECL model applies to: debt instruments accounted for at amortised cost or at FVOCI; most loan commitments; financial guarantee contracts; contract assets under IFRS 15; and lease receivables under IAS 17 Leases.

ii. **IFRS 15 Revenue from contracts with customers**

Issued on May 28, 2014. The Standard is applicable to any entity's first annual IFRS financial statements for the period beginning on or after 1 January 2017. It provides a single, principles based five step model to be applied to all contracts with customers.

iii. **IAS 16 and IAS 38-Clarification of accepted methods of depreciation and amortisation**

The clarification was issued on May 12, 2014 and is applicable to annual periods beginning on or after January 01, 2016.

It clarifies that a depreciation method that is based on revenue that is generated by an activity that includes the use of an asset is not appropriate for property, plant and equipment. It also introduces a rebuttable presumption that an amortisation method that is based on the revenue generated by an activity that includes the use of an intangible asset is inappropriate.

3. ACCOUNTING POLICIES

The accounting policies applied in the preparation of these financial statements were consistent with those applied in the financial statements for the year ended December 31, 2020.

3.1 Revenue recognition

Revenue is driven from government grants, consultancy service fee charges, donations from development partners and sale of statistical publications. Receipts are accounted for on accrual basis. Interest income is accrued over the period in which it is earned based on the underlying agreements. Other income is recognised in accordance with the underlying transactions and events.

3.2 Property Plant and Equipment

3.2.1 Recognition and measurement

Property, plant and equipment held for use in the supply of services or for administrative purposes, are stated at cost less accumulated depreciation and impairment losses.

3.2.2 Depreciation

Depreciation which is calculated on a straight line basis, is provided to write off the cost less the estimated residual value of fixed assets over their useful lives. The Commission assesses useful life and residual values of property, plant and equipment each year. No changes to these useful lives have been considered necessary for all other items of property, plant and equipment. Management has set residual values for all classes of property, plant and equipment as zero.

The rates applied per annum are as follows:

| | |
|------------------------|-----|
| Motor vehicles | 25% |
| Computer Equipment | 25% |
| Plant and equipment | 20% |
| Furniture and Fittings | 20% |
| Buildings | 2% |

Where the items of property, plant and equipment are revalued, depreciation is based on the gross replacement cost.

3.2.3 Government Grants

Capital grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position as deferred income under non-current liabilities and are recognised as income on a systematic and rational basis over the useful life of the asset.

They exclude those forms of government assistance which cannot be reasonably have value place upon them and transactions with government which cannot be distinguished from the normal trading with other entity.

Grants related to income are credited to the statement of comprehensive income. Non-monetary grants are valued at nominal amounts based on management estimates.

3.3 Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash in hand, short term investments and bank balances.

3.4 Liabilities and provisions

Provisions are recognised when the Commission has a present legal or constructive obligation as a result of past events and a reliable estimate to the amount of such obligation can be made. Obligations are payable at the demand of the creditor or within one year of the statement of financial position. Liabilities payable after one year from the statement of financial position date are treated as non-current liabilities in the statement of financial position.

3.5 Foreign currency transactions and balances

While the Commission's records are maintained in Zimbabwean Dollars, some of its transactions are conducted in foreign currency. Transactions in foreign currencies are translated to United States Dollars at rates of exchange ruling at the time of transactions. Transactions and translations gains and losses arising from conversion or settlement of foreign debts are dealt with in the statement of comprehensive income in determination of the operating income.

3.6 Employee Benefits

Employee benefits are the consideration given by the Commission in exchange for services rendered by employees. Retirement benefits are provided for the Commission's employees through independently administered defined contribution of defined benefit funds, including the National Social Security Authority. Contributions to the defined contribution fund are charged to income as they fall due. The cost of retirement benefits applicable to National Social Security Authority is determined by the systematic recognition of legislated contributions.

3.7 Going concern assumption

Management has assessed the ability of the Commission to continue operating as a going concern and believe that the preparation of these financial statements on a going concern is still appropriate.

3.8 Subsequent events

There has been an adjusting event which occurred after the balance sheet date but just before the signing of the Financial Statements. This is the case of Chisango and others lawsuit which was decided in favour of complainants by the courts.

3.9 Donations

The Commission donations from GIZ amounting to ZWL8 731 529.00 in the form of training capacitation, Microsoft office and Teams licences, combatting corruption programs, venues for Strategic Plan review and NACS Strategy workplan and consultancy for the Public Service Anti-Corruption module. GIZ procured and paid all the service providers on behalf of the Commission.

ZACC also received capacitation donation from TIZ for workshops, zoom meetings, NACS Sub Committee Workshops, UN Anti-Corruption Day, Africa Anti-Corruption Day Commemorations, ZBC Programs. As at completion of financial statements TIZ had not provided detailed breakdown of expenses they incurred. TIZ also procured and paid directly to service providers on behalf of ZACC.

3.9.1 Non-Current Assets Held for Disposal

These are assets that included old Vehicles, furniture which was unserviceable and to be disposed.

Comment on expenses

3.9.2 Increase in employment was necessitated by payment of legacy debts for the previous Commissioners, recruitment and general salary increases. The Communication cost increased due to purchase of data to enable working from home and online meetings for Commissioners and Secretariate. Domestic allowances encompassed Commission programmes on Investigations, Compliance and Public education. The Commission fleet of vehicles has significantly improved and some of its vehicles are aged hence becoming expensive to service and maintain. There was a general increase in fuel price as well as an increase in Commission activities.

/2021 BUDGET ANALYSIS

| Programme | Sub-Programmes | Original Budget | Revised Budget | Consumed | Budget Balance |
|--------------------------|--------------------------|--------------------|--------------------|--------------------|----------------|
| Corporate Affairs | Commission and Secretary | 20,080,000 | 65,717,754 | 65,717,754 | |
| | Finance Admin & HR | 145,978,000 | 99,668,623 | 99,668,623 | |
| | Legal and Audit | 20,713,000 | 27,897,695 | 193,284,072 | |
| | | 186,771,000 | 193,284,072 | 193,284,072 | |
| Combating Corruption | Combating Corruption | 84,280,000 | 94,572,854 | 94,572,854 | |
| Prevention of Corruption | Compliance Assurance | 18,976,000 | 21,657,290 | 21,657,290 | |
| | Corruption Awareness | 17,746,000 | 23,567,855 | 23,567,855 | |
| | Research | 9,227,000 | 13,265,652 | 13,265,652 | |
| | | 45,949,000 | 58,490,797 | 58,490,797 | |
| Grand Total | | 317,000,000 | 346,347,723 | 346,347,723 | |

| ZIMBABWE ANTI- CORRUPTION COMMISSION | | | | |
|---|--------------|--|--------------------|--------------------|
| STATEMENT OF FINANCIAL POSITION | | | | |
| as at December 31, 2021 | | | | |
| | | | Historical | Historical |
| | Notes | | 2021 | 2020 |
| | | | 31-Dec | 31-Dec |
| | | | ZWL | ZWL |
| ASSETS | | | | |
| Non-current assets | | | 402,643,548 | 357,860,068 |
| Property, plant and equipment | 4 | | 402,643,548 | 357,860,068 |
| | | | | |
| Current assets | | | 29,743,524 | 9,191,633 |
| Non Current Assets held for sale | | | 399,325 | |
| Prepayment | 5 | | 7,773,192 | 8,862,835 |
| Trade and other receivables | 5 | | 274 | 3,018 |
| Cash and cash equivalents | 7 | | 21,570,734 | 325,779 |
| | | | | |
| TOTAL ASSETS | | | 432,387,073 | 367,051,700 |
| | | | | |
| RESERVES AND LIABILITIES | | | | |
| Equity | | | 352,783,045 | 320,940,745 |
| Non Distributable Reserve | | | 2,144,645 | 2,144,645 |
| Revaluation Reserve | | | 291,280,213 | 291,236,538 |
| Accumulated Fund | | | 59,358,187 | 27,559,562 |
| | | | | |
| Current liabilities | | | 4,114,455 | 1,731,869 |
| Trade and other payables | 9 | | 4,114,455 | 1,731,869 |
| | | | | |
| Long term Liabilities | | | 75,489,574 | 44,379,085 |
| Deferred Income | 10 | | 75,489,574 | 44,379,085 |
| | | | | |
| TOTAL EQUITY AND LIABILITIES | | | 432,387,073 | 367,051,700 |

| ZIMBABWE ANTI-CORRUPTION COMMISSION | | | | |
|---|--|--------------|--------------------|--------------------|
| STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME | | | | |
| for the year ended December 31, 2021 | | | | |
| | | | | |
| | | NOTES | 2021 | 2020 |
| | | | Dec,31 | Dec,31 |
| | | | ZWL | ZWL |
| REVENUE | | | 301 952 500 | 87,143,939 |
| Government grants | | 6 | 300,722,701 | 85,974,333 |
| Government grant amortised | | 10 | 1,229,799 | 1,169,606 |
| | | | | |
| Expenditure | | 8 | 270 153 886 | 90,323,097 |
| Administration expenses | | | 144,190,415 | 46,576,474 |
| Employment costs | | | 108,450,542 | 36,407,481 |
| Depreciation of assets | | | 17,345,365 | 7,225,930 |
| Finance costs | | | 167,563 | 113,212 |
| | | | | |
| Profit/Deficit for the year | | | 31 798 615 | (3,179,157) |

**ZIMBABWE ANTI-CORRUPTION CORRUPTION
STATEMENT OF CASHFLOWS**

for the year ended December 31, 2021

| | | Historical cost | |
|-------|--|---------------------|--------------------|
| | | 2021 | 2020 |
| | | ZWL | ZWL |
| Notes | | | |
| | Cash flows from operating activities | 50,373,482 | 4,811,866 |
| | Net cash flow before working capital changes | 47,988,153 | 3,147,587 |
| | Surplus/ Deficit for the period | 31,798,615 | (3,179,157) |
| | Loss on disposal of vehicle | 73,972 | 270,421 |
| | Deferred Income Armotised | (1,229,799) | (1,169,606) |
| 4 | Depreciation | 17,345,365 | 7,225,930 |
| | Changes in working capital | 2,385,330 | 1,664,279 |
| 5 | (Increase) / decrease in debtors | 2,744 | 3,512 |
| | Decrease in prepayments | | |
| 9 | Decrease/ Increase in creditors | 2,382,586 | 1,660,767 |
| | Investing activities | (29,128,527) | (4,541,534) |
| 4 | Purchase of property, plant and equipment | (29,128,527) | (4,541,534) |
| | Net cash and cash equivalents during the year | 21,244,956 | 270,332 |
| | Cash and cash equivalents at the beginning of the period | 325,779 | 55,447 |
| 7 | Cash and cash equivalents at the end of the period | 21,570,734 | 325,779 |

ZIMBABWE ANTI-CORRUPTION COMMISSION
STATEMENT OF CHANGES IN EQUITY

for the year ended December 31, 2021

| | Historical Cost | | | Total |
|--|---------------------|------------------------|------------------------------------|--------------------|
| | Accumulated Fund | Revaluation Reserve | Non- distributable reseserve | |
| | ZWL | ZWL | ZWL | |
| Balance as at January 01, 2020 | 30,738,720 | 41,706,530 | 2,144,645 | 74,589,894 |
| Revaluation of assets | | 249,530,009 | | 249,530,009 |
| Profit for the year | (3,179,147) | | | (3,179,157) |
| Balance as at December 31, 2020 | 27,559,572 | 291,236,538 | 2,144,645 | 320,940,755 |
| Balance as at January 01, 2021 | 27,559,572 | 291,236,538 | 2,144,645 | 320,940,755 |
| Revaluation of assets | | 43,675 | | 43,675 |
| Profit for the year | 31,798,615 | | | 31,798,615 |
| Balance as at December 31, 2021 | 59,358,187 | 291,280,213 | 2,144,645 | 352,783,045 |

ZIMBABWE ANTI- CORRUPTION COMMISSION
NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2021

| | 2021 | 2020 |
|---|--------------------|-------------------|
| | ZWL | ZWL |
| 5 Trade and Other Receivables | 8,172,790 | 8,865,853 |
| Prepayments | 7,773,192 | 8,862,835 |
| Staff Debtors | 274 | 3,018 |
| Non Current Assets Held for sale | 399,325 | - |
| 5i Prepayments: pending deliveries | 7,773,192 | 8,862,835 |
| 11 Double Cab Nissan NP300: Croco Motors | 4,903,298 | 5,992,942 |
| 5 Toyota Corolla: Solution Motors | 2,869,894 | 2,869,894 |
| 6 Revenue | 301,952,500 | 87,143,939 |
| Income Min of Finance-Grant | 220,140,588 | 49,874,019 |
| Employee salaries/ allowances | 80,582,113 | 32,312,083 |
| Donations | | 3,788,232 |
| Amortized during the year | 1,229,799 | 1,169,606 |
| 7 Cash and cash equivalents | 21,570,734 | 325,779 |
| Bank | 21,570,734 | 325,779 |
| Petty cash | | - |
| 8 Administration expenses | 270,153,886 | 90,323,097 |
| Employment Costs | 108,450,542 | 36,407,481 |
| Communication & information supplies & s | 22,482,392 | 5,735,893 |
| Hospitality | 5,889,688 | 1,541,914 |
| Office supplies & services | 6,235,290 | 2,194,089 |
| Rental & hire expenses | | 100,133 |
| Training & development expenses | 2,907,002 | 950,210 |
| Domestic travel expenses | 22,004,506 | 4,256,515 |
| Foreign travel expenses | 3,903,558 | 562,176 |
| Utilities & other service charges | 19,577,301 | 997,781 |
| Bank transaction fees | 167,563 | 113,212 |
| Financial transactions | 3,785,954 | 640,477 |
| Institutional provisions | 13,425,818 | 5,501,964 |
| General Expenses | 967,338 | 372,258 |
| Physical infrastructure | 5,316,667 | 2,374,395 |

| | | |
|---|----------------------------|------------------------|
| Technical & office equipment | 25,536 | 264,924 |
| Vehicles & mobile equipment | 9,930,460.00 | 6,355,071 |
| Maintenance & Spare Parts | 843,937 | 1,699,525 |
| Fumigation & cleaning services | 540,208 | |
| Fuels oils & lubricants | 26,354,762 | 8,439,713 |
| Insurance | | 801,205 |
| Depreciation Expense | 17,345,365 | 7,225,930 |
| Donor Funded programmes | | 3,788,232 |
| 9 Trade Payables | 4,114,455 | 1,731,869 |
| Trade payables | 4,114,455 | 1,731,869 |
| 10 Deferred income | 75,489,574 | 44,379,085 |
| Opening balance | 44,379,085 | 40,424,791 |
| Government grant capitalized and donations Amortized during the year | 32,340,287.71 1,229,799 | 5,123,900 1,169,606 |
| 11 Related Party Transactions | 301,952,500 | 49,874,019 |
| Revenue from Ministry of Finance | 301,952,500 | 49,874,019 |
| 11.1 Commissioners Compensation | 66,760,434 | 684,508 |
| Salaries and other allowances | 66,760,434 | 684,508 |
| 11.2 Top Management | 41,690,108 | 171,127 |
| Salaries: Secretary & Management | 41,690,108 | 171,127 |

4. PROPERTY, PLANT AND EQUIPMENT 2021

| DETAILS | Land & Buildings | Plant and Equipment | Motor vehicles | Furniture and Fittings | Computers and Accessories | Totals | |
|--------------------------------|--------------------|---------------------|-------------------|------------------------|---------------------------|---------------------|--------------------|
| Opening carrying amount | 329,674,246 | 1,357,355 | 18,343,749 | 3,975,609 | 4,509,108 | 357,860,068 | 91 782 750 |
| Gross carrying amount | 331,571,883 | 1,688,062 | 22,549,560 | 4,808,162 | 5,536,794 | 366,154,461 | 92 943 454 |
| Accumulated depreciation | (1,897,637) | (330,706) | (4,205,811) | (832,553) | (1,027,687) | (8,294,393) | (1 160 704) |
| Additions | 32,340,288 | 120,144 | 1,089,644 | 13,242,045 | 15,766,337 | 62,558,458 | 24 043 660 |
| Disposal of assets | | 3,462 | 109,331 | 3,623 | | 116,415 | 362 662 |
| Accumulated depreciation | | (3,462) | (40,999) | (3,623) | | (48,083) | (92 241) |
| Revaluation of assets | | 8,000 | | 35,675 | | 43,675 | 249 530 009 |
| IFRS 5: Cost | | 730 | 736,308 | 41,212 | 19,303 | 797,552 | |
| Acc Depre | | (158) | (368,154) | (14,633) | (9,652) | (392,597) | |
| Depreciation for the year | (6,664,261) | (332,891) | (5,857,363) | (1,321,941) | (3,168,910) | (17,345,365) | (7,225,930) |

